

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, 2012 to June 30, 2014



FILED
05/18/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's 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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	10-13
Notes to Financial Statement	14-19
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	22-51
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	58-60
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	62-65
Notes to Schedule of Expenditures of Federal Awards	66
Schedule of Findings and Questioned Costs	67-80
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	82-85
Corrective Action Plan	86-99
Other Reports.....	100

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Vaughn Sylva	07-01-12 to 06-30-16
Superintendent of Schools	John B. Quick	07-01-12 to 06-30-16
President of the School Board	John Anderson	07-01-12 to 12-31-12
	Rich Stenner	01-01-13 to 12-31-13
	Jeff Caldwell	01-01-14 to 12-31-14
	Robert Abrams	01-01-15 to 12-31-15
	Jill Shedd	01-01-16 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Bartholomew Consolidated School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2012 to June 30, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2012 to June 30, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2012 to June 30, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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 records 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.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 9, 2016, 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* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

March 9, 2016



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of the Bartholomew Consolidated School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2012 to June 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 9, 2016, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

INDEPENDENT AUDITOR'S 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

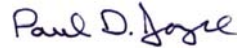
As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002.

Bartholomew Consolidated School Corporation's Response to Findings

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

March 9, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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, 2013 and 2014

Fund	Cash and Investments 07-01-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14
General	\$ 5,504,176	\$ 76,000,676	\$ 75,435,183	\$ 6,456	\$ 6,076,125	\$ 79,711,351	\$ 77,256,683	\$ 10,612	\$ 8,541,405
Debt Service	7,623,314	11,562,035	12,445,284	-	6,740,065	10,440,207	10,232,268	(13,833)	6,934,171
Retirement/Severance Bond Debt Service	891,567	2,179,373	2,345,009	-	725,931	2,097,302	2,041,881	(2,971)	778,381
Referendum Debt Exempt Capital	4,709,798	11,311,040	11,179,850	-	4,840,988	12,886,449	11,274,850	(872,925)	5,579,662
Capital Projects	17,476,507	16,978,048	22,259,832	-	12,194,723	16,882,136	17,289,687	(17,253)	11,769,919
School Transportation	3,713,420	6,900,070	8,721,890	399,801	2,291,401	7,668,487	7,361,689	(8,416)	2,589,783
School Bus Replacement	1,317,800	1,385,323	142,000	-	2,561,123	1,243,793	1,650,949	(1,377)	2,152,590
Rainy Day	5,826,890	-	-	172,380	5,999,270	-	-	-	5,999,270
Retirement/Severance Bond	1,524,630	-	159,905	100,000	1,464,725	100,000	193,293	-	1,371,432
Construction	5,016,528	3,521	4,096,661	-	923,388	2,183	592,607	-	332,964
2012 Clifty GO Bond	1,973,345	-	1,218,199	-	755,146	-	66,000	-	689,146
2014A Technology GO Bond	947,502	-	298,149	-	649,353	-	684,359	1,992,911	1,957,905
QZAB - BusyBee Johnson	1,208,293	-	1,512	-	1,206,781	-	402,297	-	804,484
2014B Technology GO Bond	1,700,318	-	1,700,318	-	-	-	-	-	-
Central Middle School	29,774	-	-	-	29,774	-	13,929	-	15,845
2015 - GO Rock and Sside	15,897	-	-	-	15,897	-	-	(15,897)	-
Technology Bond 2008	372,025	-	309,894	-	62,131	-	62,131	-	-
New Tech Bond 2008	142,485	-	-	-	142,485	-	63,637	15,897	94,745
2013 Projects	-	-	2,372,277	23,376,225	21,003,948	251,872	7,724,928	-	13,530,892
School Lunch	1,670,684	4,741,053	4,988,113	-	1,423,624	4,919,676	4,925,184	-	1,418,116
Textbook Rental	59,142	1,178,433	1,132,757	-	104,818	1,280,226	965,451	-	419,593
Self-Insurance	9,431,196	15,349,732	14,559,181	-	10,221,747	14,662,065	13,566,199	-	11,317,613
Levy Excess	-	-	-	-	-	-	-	916,775	916,775
Joint Services and Supply - Special Education Cooperative	446,041	1,402,180	1,056,370	56	791,907	1,134,560	1,250,916	-	675,551
Joint Services and Supply - Area Vocational School	488,906	207,520	127,414	-	569,012	199,246	162,610	11,788	617,436
Alternative Education	41,875	39,330	24,512	(16,690)	40,003	36,844	17,134	-	59,713
Early Intervention Grant	7,667	97,670	30,201	(9,037)	66,099	63,786	68,123	(173)	61,589
Reading Recovery	-	9,984	10,903	919	-	14,960	14,693	(267)	-
School Intervention and Career Counseling	30,680	38,822	37,652	-	31,850	34,923	35,352	-	31,421
Donations, Gifts, and Trust	46,925	39,349	47,513	(738)	38,023	36,031	43,185	(937)	29,932
Fund Supplement	2,070,400	-	-	(106,322)	1,964,078	-	-	(165,460)	1,798,618
Instructional Support - Art Fees	24,326	18,112	6,471	(11,668)	24,299	19,324	6,161	(12,609)	24,853
Partnership Grant	60,663	-	105,959	179,953	134,657	-	7,200	20,116	147,573
Bright Beginnings as of June 2012	20,000	80,404	108,636	9,809	1,577	106,069	184,695	77,049	-

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, 2013 and 2014
(Continued)

Fund	Cash and Investments 07-01-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14
Columbus North Language Arts	2,763	-	-	-	2,763	-	-	-	2,763
Council for Youth - J. Douglas	3,812	12,919	51,246	43,174	8,659	1,115	6,963	-	2,811
Jolie Crider Reach-Out Fund	87,233	-	23,101	-	64,132	23,336	16,713	23,000	93,755
Instruction Support	14,376	-	6,429	(3,265)	4,682	-	-	-	4,682
Wal-Mart Foundation	637	-	-	-	637	-	-	(637)	-
i-Care	27,163	10,554	4,457	-	33,260	461,390	472,779	-	21,871
Columbus Meridian Kiwanis	-	-	-	-	-	2,015	2,015	-	-
Adult and Continuing Education	45,013	53,000	53,309	-	44,704	33,709	35,204	-	43,209
North Extra-Curricular Assisted	15,604	41,746	33,265	-	24,085	24,645	25,948	(10,500)	12,282
East Extra-Curricular Assisted	4,435	42,109	25,948	-	20,596	29,048	28,025	(13,500)	8,119
Central Extra-Curricular Assisted	6,865	7,672	2,499	-	12,038	2,874	2,497	(5,000)	7,415
Book Buddies	14,492	15,337	10,066	-	19,763	9,083	8,958	-	19,888
After School ESL Clifty/Taylorsville	11,009	-	-	-	11,009	-	-	-	11,009
McDowell - CBC	55,010	25,935	97,635	16,690	-	31,160	30,420	-	740
McDowell Extra-Curricular Assisted	25,141	56,588	67,376	2,750	17,103	126	4,253	-	12,976
Southside Extra-Curricular Assisted	-	20,994	21,676	682	-	1,869	323	(1,148)	398
Parkside Extra-Curricular Assisted	4,250	-	2,471	-	1,779	857	857	-	1,779
Richards Extra-Curricular Assisted	1,803	3,000	-	-	4,803	140	140	(3,000)	1,803
Mt. Healthy Extra-Curricular Assisted	784	3,071	3,050	-	805	70	269	-	606
Rockcreek Extra-Curricular Assisted	1,771	18,760	18,558	-	1,973	13,628	2,440	-	13,161
Schmitt Extra-Curricular Assisted	2,076	-	4,070	1,994	-	-	-	-	-
Smith Extra-Curricular Assisted	196	-	-	-	196	-	-	-	196
Taylorsville Extra-Curricular Assisted	1,159	57	112	-	1,104	545	499	-	1,150
Elementary - New Tech Design	10,795	-	-	-	10,795	186	396	-	10,585
Lincoln New Tech Extra-Curricular Assisted	221	1,418	562	-	1,077	313	716	495	1,169
Administration In and Out	209,510	104,425	70,243	(24,560)	219,132	95,526	260,700	-	53,958
Signature Academy	-	291	727	-	(436)	113	113	436	-
Discovery Concert	8	-	-	-	8	-	-	(8)	-
Latino Family Conn	-	71,800	44,479	75,000	102,321	-	58,781	-	43,540
Family School Partners	177,518	132,233	152,968	(98,182)	58,601	112,921	83,064	62	88,520
Early Childhood Summer Pilot	432	-	-	-	432	-	-	(432)	-
Insurance Repair Employee	3,957	-	-	-	3,957	-	-	-	3,957
Diversity	1,170	-	-	-	1,170	-	-	-	1,170
Insurance Fire 2008	6,862	-	-	-	6,862	-	-	(6,862)	-
Rebound - McDowell	64,504	-	48,113	-	16,391	-	926	-	15,465

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, 2013 and 2014
(Continued)

Fund	Cash and Investments 07-01-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14
INA - Irwin - Sweeney - Miller Foundation	1,300	-	-	-	1,300	-	-	-	1,300
Hazel Teegarden Foundation	3,395	-	-	-	3,395	-	-	-	3,395
Equity of Access Assistance	2,408	-	81	-	2,327	-	38	10,000	12,289
Bartholomew School Foundation	5,813	44,805	48,467	-	2,151	53,988	50,744	-	5,395
NAWC Scholarship	1,286	-	-	-	1,286	-	-	-	1,286
Jefferson Rent - Cummins	118,804	433	55,000	-	64,237	-	16,400	55,000	102,837
Cummins Foundation	5,151	35,500	9,730	5,684	36,605	35,500	26,597	(1,687)	43,821
Construction, Remodeling, and Equipping Buildings	931,304	2,000,150	2,006,541	-	924,913	2,000,000	1,190,790	-	1,734,123
Community Programs	22,829	720	2,770	-	20,779	48,385	39,529	-	29,635
Gifts, Donations and Bequests	3,234	-	-	-	3,234	20,000	3,936	-	19,298
Utterback Bequest	3,638	-	-	-	3,638	-	-	-	3,638
Miscellaneous Training Programs	333,628	810,332	1,033,085	(4,164)	106,711	407,900	533,938	86,201	66,874
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
Instructional Support	2,726	-	-	-	2,726	-	-	-	2,726
Instruction Support	1,286	1,430	1,588	-	1,128	855	870	-	1,113
Shop Printing	2,556	4,752	-	-	7,308	1,308	-	-	8,616
Pease Education Program	10,511	-	-	-	10,511	-	-	-	10,511
Teacher Quality Improvement Program	29,323	1,388	13,569	16	17,158	1,318	10,275	-	8,201
Medicaid Reimbursement	62,256	149,700	36,589	-	175,367	133,434	52,991	-	255,810
Non-English Speaking Programs P.L. 273-1999	19,412	78,715	70,572	(10,986)	16,569	88,482	67,166	(271)	37,614
Technology Grants [IC 20-40-15]	542,595	223,044	375,589	-	390,050	252,343	237,904	-	404,489
Miscellaneous Programs	-	9,464	-	-	9,464	17,040	15,444	-	11,060
High Ability Grant	8,220	74,627	60,067	-	22,780	76,091	99,108	237	-
Alternative Fuel Vehicle Grant	5,643	-	-	-	5,643	-	-	-	5,643
Bookstore Resale	204	8,123	9,285	958	-	8,171	10,046	1,875	-
Towel and Laundry	27,661	6,508	-	-	34,169	6,519	-	-	40,688
Lock	12,278	2,782	510	-	14,550	2,758	505	-	16,803
Excess PTRC Distributions	271,807	127,994	-	(399,801)	-	-	-	-	-
National Governors' Association Grants	5,538	-	-	-	5,538	-	-	-	5,538
Pre-K Program	80,194	31,425	30,281	-	81,338	59,948	53,196	-	88,090
Criminal History Research	2,398	4,380	3,864	-	2,914	4,230	3,862	-	3,282
Title I Part A	44,130	1,928,548	2,197,834	(18,975)	(244,131)	2,235,489	2,366,904	-	(375,546)
Title I Part D	-	21,580	22,726	(327)	(1,473)	22,043	22,594	-	(2,024)

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, 2013 and 2014
(Continued)

Fund	Cash and Investments 07-01-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14
Title I Part C Migrant	-	84,636	89,502	3,032	(1,834)	217,231	266,137	2,340	(48,400)
DWD Bio Science	-	13,798	14,155	(43)	(400)	1,189	833	44	-
Youth Employment Training Grants	7	-	-	(7)	-	-	-	-	-
McKinney Homeless	1,338	38,034	52,693	-	(13,321)	61,339	47,579	-	439
Community Conservation	-	2,300	464	-	1,836	-	50	-	1,786
Serve America	4,532	-	-	-	4,532	-	-	-	4,532
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	21,143	3,963,262	4,026,729	(22,378)	(64,702)	3,234,498	3,238,066	798	(67,472)
PBIS II Emerging Model - Taylorsville	-	13,320	9,440	(4,434)	(554)	4,233	3,679	-	-
Federal Assistance Educational Preschool Handicapped	-	144,470	144,044	(4,300)	(3,874)	128,912	128,569	-	(3,531)
Adult Education and Family Literacy, Title II	-	577,918	682,173	(75,755)	(180,010)	717,513	668,654	-	(131,151)
Nutritional Grant - State	19,175	700	19,164	-	711	-	370	-	341
Perkins 11-13	-	252,614	253,840	(3,445)	(4,671)	186,647	170,145	(11,831)	-
Perkins 13-14	-	-	-	-	-	150,059	222,421	-	(72,362)
21st Century Beacon Grant	-	547,935	625,081	(41,042)	(118,188)	726,989	614,850	-	(6,049)
Title II Part A 04-05	-	-	753	753	-	-	-	-	-
ITQ, Enhanced Education Through Technology, Title II, Part D	7,631	352,587	374,766	(3,180)	(17,728)	412,522	395,488	(10,612)	(11,306)
Rural Schools Achievement	-	139,832	147,368	4,347	(3,189)	145,973	158,869	(805)	(16,890)
Title II Part B Math and Science Partnership	-	158,479	176,615	(11,574)	(29,710)	57,860	69,527	-	(41,377)
Serve and Learn 2010	-	10,483	10,451	(32)	-	-	-	-	-
Reading First, No Child Left Behind	17,160	-	-	-	17,160	-	-	-	17,160
INA-Tech Lit/High Tech TIII	124,112	-	12,861	-	111,251	1,802	58,739	(54,314)	-
Education Technology	42,523	-	11,990	(16)	30,517	188	16,909	-	13,796
School Lunch Equipment	86	-	-	-	86	-	86	-	-
Education Jobs	-	2,116,856	2,116,856	-	-	-	-	-	-
Payroll Clearing	1,441,895	29,243,796	28,227,629	-	2,458,062	23,865,055	23,756,479	-	2,566,638
Curricular Fees	80,630	105,642	136,082	-	50,190	104,691	77,346	-	77,535
Postage	4,691	3,721	-	-	8,412	1,265	-	-	9,677
Retiree Insurance	289	12,436	11,800	-	925	11,472	11,042	-	1,355
Brandon Trapp Overpayment	(23,191)	34,058	-	-	10,867	-	-	-	10,867
Totals	\$ 79,508,294	\$ 193,527,861	\$ 208,786,609	\$ 23,529,758	\$ 87,779,304	\$ 190,141,399	\$ 193,909,765	\$ 1,992,911	\$ 86,003,849

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

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

C. Cash and Investments

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

D. Receipts

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

Local sources 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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

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

Other receipts 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:

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 a cost-sharing 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' 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 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
One North Capitol, 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the reimbursement for expenditures made by the School Corporation were not received by June 30, 2013, and June 30, 2014.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with Columbus Multi-High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$8,127,500 and \$8,102,500, respectively.

The School Corporation has entered into a capital lease with Columbus Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$2,576,500 and \$1,966,000, respectively.

The School Corporation has entered into a capital lease with Columbus Repair and Renovation School Building Corporation, Series 2003 (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$791,381 and \$0, respectively. This was refunded and now part of the Series 2012 below.

The School Corporation has entered into a capital lease with Columbus Repair and Renovation School Building Corporation, Series 2005 (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$2,654,163 and \$1,329,000, respectively.

The School Corporation has entered into a capital lease with Columbus Repair and Renovation School Building Corporation, Series 2012 (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$1,452,000 and \$726,000, respectively.

The School Corporation has entered into a capital lease with Columbus Repair and Renovation School Building Corporation, Series 2014 A&B (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2013 and 2014 totaled \$0 and \$1,248,500, respectively.

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OTHER INFORMATION - UNAUDITED

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. Additionally, some financial information of the School Corporation can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the 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 other 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, 2013

	General	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 5,504,176	\$ 7,623,314	\$ 891,567	\$ 4,709,798	\$ 17,476,507	\$ 3,713,420	\$ 1,317,800	\$ 5,826,890	\$ 1,524,630
Receipts:									
Local sources	1,273,169	8,469,035	1,594,373	8,139,040	11,786,048	4,987,078	921,323	-	-
Intermediate sources	30,729	-	-	-	-	-	-	-	-
State sources	66,029,685	-	-	-	-	-	-	-	-
Federal sources	659,767	-	-	-	-	-	-	-	-
Temporary loans	7,992,574	3,093,000	585,000	3,172,000	5,192,000	1,908,000	464,000	-	-
Other	14,752	-	-	-	-	4,992	-	-	-
Total receipts	76,000,676	11,562,035	2,179,373	11,311,040	16,978,048	6,900,070	1,385,323	-	-
Disbursements:									
Current:									
Instruction	44,957,763	-	-	-	-	-	-	-	-
Support services	19,456,182	100,000	-	-	8,975,078	5,115,890	-	-	159,905
Noninstructional services	771,145	-	-	-	-	-	-	-	-
Facilities acquisition and construction	575,093	-	-	-	3,717,754	-	-	-	-
Debt services	9,650,000	12,345,284	2,345,009	11,179,850	9,567,000	3,606,000	142,000	-	-
Nonprogrammed charges	25,000	-	-	-	-	-	-	-	-
Total disbursements	75,435,183	12,445,284	2,345,009	11,179,850	22,259,832	8,721,890	142,000	-	159,905
Excess (deficiency) of receipts over disbursements	565,493	(883,249)	(165,636)	131,190	(5,281,784)	(1,821,820)	1,243,323	-	(159,905)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	8,864	-	-	-	-	399,801	-	172,380	100,000
Transfers out	(2,408)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	6,456	-	-	-	-	399,801	-	172,380	100,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	571,949	(883,249)	(165,636)	131,190	(5,281,784)	(1,422,019)	1,243,323	172,380	(59,905)
Cash and investments - ending	\$ 6,076,125	\$ 6,740,065	\$ 725,931	\$ 4,840,988	\$ 12,194,723	\$ 2,291,401	\$ 2,561,123	\$ 5,999,270	\$ 1,464,725

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, 2013
(Continued)

	Construction	2012 Clifty GO Bond	2014A Technology GO Bond	QZAB - BusyBee Johnson	2014B Technology GO Bond	Central Middle School	2015 - GO Rock and Sside	Technology Bond 2008	New Tech Bond 2008
Cash and investments - beginning	\$ 5,016,528	\$ 1,973,345	\$ 947,502	\$ 1,208,293	\$ 1,700,318	\$ 29,774	\$ 15,897	\$ 372,025	\$ 142,485
Receipts:									
Local sources	3,521	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	3,521	-	-	-	-	-	-	-	-
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	352,787	985,115	-	-	77,302	-	-	309,894	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	3,743,874	209,342	298,149	1,512	1,623,016	-	-	-	-
Debt services	-	23,742	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,096,661	1,218,199	298,149	1,512	1,700,318	-	-	309,894	-
Excess (deficiency) of receipts over disbursements	(4,093,140)	(1,218,199)	(298,149)	(1,512)	(1,700,318)	-	-	(309,894)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,093,140)	(1,218,199)	(298,149)	(1,512)	(1,700,318)	-	-	(309,894)	-
Cash and investments - ending	\$ 923,388	\$ 755,146	\$ 649,353	\$ 1,206,781	\$ -	\$ 29,774	\$ 15,897	\$ 62,131	\$ 142,485

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, 2013
(Continued)

	2013 Projects	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
Cash and investments - beginning	\$ -	\$ 1,670,684	\$ 59,142	\$ 9,431,196	\$ -	\$ 446,041	\$ 488,906	\$ 41,875	\$ 7,667
Receipts:									
Local sources	-	2,072,268	837,693	13,995,522	-	1,402,180	207,520	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	43,437	340,740	-	-	-	-	39,330	97,670
Federal sources	-	2,622,263	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	3,085	-	1,354,210	-	-	-	-	-
Total receipts	-	4,741,053	1,178,433	15,349,732	-	1,402,180	207,520	39,330	97,670
Disbursements:									
Current:									
Instruction	-	-	-	-	-	777,521	122,697	24,272	30,201
Support services	-	9,960	1,132,757	-	-	241,775	4,717	240	-
Noninstructional services	-	4,687,911	-	-	-	-	-	-	-
Facilities acquisition and construction	1,798,581	290,242	-	-	-	37,074	-	-	-
Debt services	573,696	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	14,559,181	-	-	-	-	-
Total disbursements	2,372,277	4,988,113	1,132,757	14,559,181	-	1,056,370	127,414	24,512	30,201
Excess (deficiency) of receipts over disbursements	(2,372,277)	(247,060)	45,676	790,551	-	345,810	80,106	14,818	67,469
Other financing sources (uses):									
Proceeds of long-term debt	23,376,225	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	230,133	-	-	346
Transfers out	-	-	-	-	-	(230,077)	-	(16,690)	(9,383)
Total other financing sources (uses)	23,376,225	-	-	-	-	56	-	(16,690)	(9,037)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,003,948	(247,060)	45,676	790,551	-	345,866	80,106	(1,872)	58,432
Cash and investments - ending	\$ 21,003,948	\$ 1,423,624	\$ 104,818	\$ 10,221,747	\$ -	\$ 791,907	\$ 569,012	\$ 40,003	\$ 66,099

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, 2013
 (Continued)

	Reading Recovery	School Intervention and Career Counseling	Donations, Gifts, and Trust	Fund Supplement	Instructional Support - Art Fees	Partnership Grant	Bright Beginnings as of June 2012	Columbus North Language Arts	Council for Youth - J. Douglas
Cash and investments - beginning	\$ -	\$ 30,680	\$ 46,925	\$ 2,070,400	\$ 24,326	\$ 60,663	\$ 20,000	\$ 2,763	\$ 3,812
Receipts:									
Local sources	-	-	39,349	-	18,112	-	24,250	-	12,919
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	9,984	38,822	-	-	-	-	56,154	-	-
Total receipts	9,984	38,822	39,349	-	18,112	-	80,404	-	12,919
Disbursements:									
Current:									
Instruction	10,903	-	16,294	-	6,471	-	-	-	51,246
Support services	-	37,652	17,218	-	-	2,500	108,636	-	-
Noninstructional services	-	-	13,012	-	-	-	-	-	-
Facilities acquisition and construction	-	-	989	-	-	103,459	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,903	37,652	47,513	-	6,471	105,959	108,636	-	51,246
Excess (deficiency) of receipts over disbursements	(919)	1,170	(8,164)	-	11,641	(105,959)	(28,232)	-	(38,327)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	153,533	-	-	-
Transfers in	919	-	-	-	-	36,229	9,809	-	43,174
Transfers out	-	-	(738)	(106,322)	(11,668)	(9,809)	-	-	-
Total other financing sources (uses)	919	-	(738)	(106,322)	(11,668)	179,953	9,809	-	43,174
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,170	(8,902)	(106,322)	(27)	73,994	(18,423)	-	4,847
Cash and investments - ending	\$ -	\$ 31,850	\$ 38,023	\$ 1,964,078	\$ 24,299	\$ 134,657	\$ 1,577	\$ 2,763	\$ 8,659

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, 2013
(Continued)

	Jolie Crider Reach-Out Fund	Instruction Support	Wal-Mart Foundation	i-Care	Columbus Meridian Kiwanis	Adult and Continuing Education	North Extra-Curricular Assisted	East Extra-Curricular Assisted	Central Extra-Curricular Assisted
Cash and investments - beginning	\$ 87,233	\$ 14,376	\$ 637	\$ 27,163	\$ -	\$ 45,013	\$ 15,604	\$ 4,435	\$ 6,865
Receipts:									
Local sources	-	-	-	10,554	-	53,000	41,246	42,109	7,422
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	500	-	250
Total receipts	-	-	-	10,554	-	53,000	41,746	42,109	7,672
Disbursements:									
Current:									
Instruction	8,077	-	-	-	-	51,814	13,740	7,756	779
Support services	-	6,429	-	4,457	-	-	1,422	-	-
Noninstructional services	-	-	-	-	-	-	18,103	18,192	1,720
Facilities acquisition and construction	15,024	-	-	-	-	1,495	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	23,101	6,429	-	4,457	-	53,309	33,265	25,948	2,499
Excess (deficiency) of receipts over disbursements	(23,101)	(6,429)	-	6,097	-	(309)	8,481	16,161	5,173
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(3,265)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,265)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,101)	(9,694)	-	6,097	-	(309)	8,481	16,161	5,173
Cash and investments - ending	\$ 64,132	\$ 4,682	\$ 637	\$ 33,260	\$ -	\$ 44,704	\$ 24,085	\$ 20,596	\$ 12,038

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, 2013
 (Continued)

	Book Buddies	After School ESL Clifty/Taylorsville	McDowell - CBC	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
Cash and investments - beginning	\$ 14,492	\$ 11,009	\$ 55,010	\$ 25,141	\$ -	\$ 4,250	\$ 1,803	\$ 784	\$ 1,771
Receipts:									
Local sources	15,337	-	25,935	56,588	20,994	-	3,000	3,071	18,760
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	15,337	-	25,935	56,588	20,994	-	3,000	3,071	18,760
Disbursements:									
Current:									
Instruction	323	-	97,240	67,376	210	-	-	140	70
Support services	9,743	-	395	-	19,832	2,471	-	-	3,148
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,634	-	-	2,910	15,340
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,066	-	97,635	67,376	21,676	2,471	-	3,050	18,558
Excess (deficiency) of receipts over disbursements	5,271	-	(71,700)	(10,788)	(682)	(2,471)	3,000	21	202
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	16,690	2,750	1,148	-	-	-	-
Transfers out	-	-	-	-	(466)	-	-	-	-
Total other financing sources (uses)	-	-	16,690	2,750	682	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,271	-	(55,010)	(8,038)	-	(2,471)	3,000	21	202
Cash and investments - ending	\$ 19,763	\$ 11,009	\$ -	\$ 17,103	\$ -	\$ 1,779	\$ 4,803	\$ 805	\$ 1,973

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, 2013
(Continued)

	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorsville Extra-Curricular Assisted	Elementary - New Tech Design	Lincoln New Tech Extra-Curricular Assisted	Administration In and Out	Signature Academy	Discovery Concert	Latino Family Conn
Cash and investments - beginning	\$ 2,076	\$ 196	\$ 1,159	\$ 10,795	\$ 221	\$ 209,510	\$ -	\$ 8	\$ -
Receipts:									
Local sources	-	-	57	-	1,418	-	291	-	71,800
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	104,425	-	-	-
Total receipts	-	-	57	-	1,418	104,425	291	-	71,800
Disbursements:									
Current:									
Instruction	70	-	38	-	285	1,200	-	-	44,479
Support services	-	-	-	-	-	8,443	727	-	-
Noninstructional services	-	-	-	-	277	-	-	-	-
Facilities acquisition and construction	4,000	-	74	-	-	9,350	-	-	-
Debt services	-	-	-	-	-	51,250	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,070	-	112	-	562	70,243	727	-	44,479
Excess (deficiency) of receipts over disbursements	(4,070)	-	(55)	-	856	34,182	(436)	-	27,321
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,994	-	-	-	-	-	-	-	75,000
Transfers out	-	-	-	-	-	(24,560)	-	-	-
Total other financing sources (uses)	1,994	-	-	-	-	(24,560)	-	-	75,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,076)	-	(55)	-	856	9,622	(436)	-	102,321
Cash and investments - ending	\$ -	\$ 196	\$ 1,104	\$ 10,795	\$ 1,077	\$ 219,132	\$ (436)	\$ 8	\$ 102,321

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, 2013
(Continued)

	Family School Partners	Early Childhood Summer Pilot	Insurance Repair Employee	Diversity	Insurance Fire 2008	Rebound - McDowell	INA - Irwin - Sweeney - Miller Foundation	Hazel Teegarden Foundation	Equity of Access Assistance
Cash and investments - beginning	\$ 177,518	\$ 432	\$ 3,957	\$ 1,170	\$ 6,862	\$ 64,504	\$ 1,300	\$ 3,395	\$ 2,408
Receipts:									
Local sources	132,233	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	132,233	-	-	-	-	-	-	-	-
Disbursements:									
Current:									
Instruction	152,968	-	-	-	-	29,935	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	18,178	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	81
Total disbursements	152,968	-	-	-	-	48,113	-	-	81
Excess (deficiency) of receipts over disbursements	(20,735)	-	-	-	-	(48,113)	-	-	(81)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	11,318	-	-	-	-	-	-	-	-
Transfers out	(109,500)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(98,182)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(118,917)	-	-	-	-	(48,113)	-	-	(81)
Cash and investments - ending	\$ 58,601	\$ 432	\$ 3,957	\$ 1,170	\$ 6,862	\$ 16,391	\$ 1,300	\$ 3,395	\$ 2,327

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, 2013
 (Continued)

	Bartholomew School Foundation	NAWC Scholarship	Jefferson Rent - Cummins	Cummins Foundation	Construction, Remodeling, and Equipping Buildings	Community Programs	Gifts, Donations and Bequests	Utterback Bequests	Miscellaneous Training Programs
Cash and investments - beginning	\$ 5,813	\$ 1,286	\$ 118,804	\$ 5,151	\$ 931,304	\$ 22,829	\$ 3,234	\$ 3,638	\$ 333,628
Receipts:									
Local sources	33,084	-	433	35,500	2,000,150	720	-	-	810,332
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	11,721	-	-	-	-	-	-	-	-
Total receipts	44,805	-	433	35,500	2,000,150	720	-	-	810,332
Disbursements:									
Current:									
Instruction	14,732	-	55,000	9,490	-	2,770	-	-	48,747
Support services	125	-	-	240	687,736	-	-	-	984,338
Noninstructional services	33,610	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,318,805	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	48,467	-	55,000	9,730	2,006,541	2,770	-	-	1,033,085
Excess (deficiency) of receipts over disbursements	(3,662)	-	(54,567)	25,770	(6,391)	(2,050)	-	-	(222,753)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	6,913	-	-	-	-	880
Transfers out	-	-	-	(1,229)	-	-	-	-	(5,044)
Total other financing sources (uses)	-	-	-	5,684	-	-	-	-	(4,164)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,662)	-	(54,567)	31,454	(6,391)	(2,050)	-	-	(226,917)
Cash and investments - ending	\$ 2,151	\$ 1,286	\$ 64,237	\$ 36,605	\$ 924,913	\$ 20,779	\$ 3,234	\$ 3,638	\$ 106,711

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, 2013
(Continued)

	Mildred A. Murray Bequest	Custer Foundation	Mt. Healthy Summer Enrichment	Instructional Support	Instruction Support	Shop Printing	Pease Education Program	Teacher Quality Improvement Program	Medicaid Reimbursement
Cash and investments - beginning	\$ 5,227	\$ 986	\$ 5,189	\$ 2,726	\$ 1,286	\$ 2,556	\$ 10,511	\$ 29,323	\$ 62,256
Receipts:									
Local sources	-	-	-	-	1,430	4,752	-	1,248	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	149,700
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	140	-
Total receipts	-	-	-	-	1,430	4,752	-	1,388	149,700
Disbursements:									
Current:									
Instruction	-	-	-	-	1,588	-	-	-	-
Support services	-	-	-	-	-	-	-	13,569	25,252
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	11,337
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,588	-	-	13,569	36,589
Excess (deficiency) of receipts over disbursements	-	-	-	-	(158)	4,752	-	(12,181)	113,111
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	16	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	16	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(158)	4,752	-	(12,165)	113,111
Cash and investments - ending	\$ 5,227	\$ 986	\$ 5,189	\$ 2,726	\$ 1,128	\$ 7,308	\$ 10,511	\$ 17,158	\$ 175,367

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, 2013
(Continued)

	Non-English Speaking Programs P.L. 273-1999	Technology Grants [IC 20-40-15]	Miscellaneous Programs	High Ability Grant	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock	Excess PTRC Distributions
Cash and investments - beginning	\$ 19,412	\$ 542,595	\$ -	\$ 8,220	\$ 5,643	\$ 204	\$ 27,661	\$ 12,278	\$ 271,807
Receipts:									
Local sources	-	11,064	350	-	-	8,123	6,508	2,782	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	74,627	-	-	-	-	127,994
Federal sources	78,715	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	211,980	9,114	-	-	-	-	-	-
Total receipts	78,715	223,044	9,464	74,627	-	8,123	6,508	2,782	127,994
Disbursements:									
Current:									
Instruction	70,572	-	-	60,067	-	-	-	-	-
Support services	-	375,589	-	-	-	9,285	-	510	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	70,572	375,589	-	60,067	-	9,285	-	510	-
Excess (deficiency) of receipts over disbursements	8,143	(152,545)	9,464	14,560	-	(1,162)	6,508	2,272	127,994
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	423	-	-	-	-	958	-	-	-
Transfers out	(11,409)	-	-	-	-	-	-	-	(399,801)
Total other financing sources (uses)	(10,986)	-	-	-	-	958	-	-	(399,801)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,843)	(152,545)	9,464	14,560	-	(204)	6,508	2,272	(271,807)
Cash and investments - ending	\$ 16,569	\$ 390,050	\$ 9,464	\$ 22,780	\$ 5,643	\$ -	\$ 34,169	\$ 14,550	\$ -

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, 2013
(Continued)

	National Governors' Association Grants	Pre-K Program	Criminal History Research	Title I Part A	Title I Part D	Title I Part C Migrant	DWD Bio Science	Youth Employment Training Grants	McKinney Homeless
Cash and investments - beginning	\$ 5,538	\$ 80,194	\$ 2,398	\$ 44,130	\$ -	\$ -	\$ -	\$ 7	\$ 1,338
Receipts:									
Local sources	-	31,425	4,380	398	92	-	13,798	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,928,150	21,488	84,636	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	38,034
Total receipts	-	31,425	4,380	1,928,548	21,580	84,636	13,798	-	38,034
Disbursements:									
Current:									
Instruction	-	30,281	-	1,562,658	20,221	89,502	3,832	-	-
Support services	-	-	3,864	580,966	2,505	-	10,035	-	52,693
Noninstructional services	-	-	-	54,210	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	288	-	-
Total disbursements	-	30,281	3,864	2,197,834	22,726	89,502	14,155	-	52,693
Excess (deficiency) of receipts over disbursements	-	1,144	516	(269,286)	(1,146)	(4,866)	(357)	-	(14,659)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	30,667	-	8,843	7	51	438
Transfers out	-	-	-	(49,642)	(327)	(5,811)	(50)	(58)	(438)
Total other financing sources (uses)	-	-	-	(18,975)	(327)	3,032	(43)	(7)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,144	516	(288,261)	(1,473)	(1,834)	(400)	(7)	(14,659)
Cash and investments - ending	\$ 5,538	\$ 81,338	\$ 2,914	\$ (244,131)	\$ (1,473)	\$ (1,834)	\$ (400)	\$ -	\$ (13,321)

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, 2013
 (Continued)

	Community Conservation	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	Nutritional Grant - State	Perkins 11-13	Perkins 13-14
Cash and investments - beginning	\$ -	\$ 4,532	\$ 21,143	\$ -	\$ -	\$ -	\$ 19,175	\$ -	\$ -
Receipts:									
Local sources	-	-	18	-	10	384	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	2,300	-	3,904,244	-	144,460	-	700	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	59,000	13,320	-	577,534	-	252,614	-
Total receipts	2,300	-	3,963,262	13,320	144,470	577,918	700	252,614	-
Disbursements:									
Current:									
Instruction	464	-	1,825,875	9,440	93,195	566,524	19,164	191,944	-
Support services	-	-	105,119	-	25,926	115,649	-	13,625	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,976,359	-	24,923	-	-	37,520	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	119,376	-	-	-	-	10,751	-
Total disbursements	464	-	4,026,729	9,440	144,044	682,173	19,164	253,840	-
Excess (deficiency) of receipts over disbursements	1,836	-	(63,467)	3,880	426	(104,255)	(18,464)	(1,226)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(22,378)	(4,434)	(4,300)	(75,755)	-	(3,445)	-
Total other financing sources (uses)	-	-	(22,378)	(4,434)	(4,300)	(75,755)	-	(3,445)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,836	-	(85,845)	(554)	(3,874)	(180,010)	(18,464)	(4,671)	-
Cash and investments - ending	\$ 1,836	\$ 4,532	\$ (64,702)	\$ (554)	\$ (3,874)	\$ (180,010)	\$ 711	\$ (4,671)	\$ -

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, 2013
(Continued)

	21st Century Beacon Grant	Title II Part A 04-05	ITQ, Enhanced Education Through Technology, Title II, Part D	Rural Schools Achievement	Title II Part B Math and Science Partnership	Serve and Learn 2010	Reading First, No Child Left Behind	INA-Tech Lit/ High Tech TIII	Education Technology
Cash and investments - beginning	\$ -	\$ -	\$ 7,631	\$ -	\$ -	\$ -	\$ 17,160	\$ 124,112	\$ 42,523
Receipts:									
Local sources	757	-	-	18	1,688	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	352,587	139,814	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	547,178	-	-	-	156,791	10,483	-	-	-
Total receipts	547,935	-	352,587	139,832	158,479	10,483	-	-	-
Disbursements:									
Current:									
Instruction	52,998	753	277,078	145,685	89,803	8,451	-	12,861	11,990
Support services	555,802	-	97,688	1,683	78,361	2,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	16,281	-	-	-	8,451	-	-	-	-
Total disbursements	625,081	753	374,766	147,368	176,615	10,451	-	12,861	11,990
Excess (deficiency) of receipts over disbursements	(77,146)	(753)	(22,179)	(7,536)	(18,136)	32	-	(12,861)	(11,990)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,889	753	1,092	12,613	17,877	3,265	-	-	-
Transfers out	(42,931)	-	(4,272)	(8,266)	(29,451)	(3,297)	-	-	(16)
Total other financing sources (uses)	(41,042)	753	(3,180)	4,347	(11,574)	(32)	-	-	(16)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(118,188)	-	(25,359)	(3,189)	(29,710)	-	-	(12,861)	(12,006)
Cash and investments - ending	\$ (118,188)	\$ -	\$ (17,728)	\$ (3,189)	\$ (29,710)	\$ -	\$ 17,160	\$ 111,251	\$ 30,517

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, 2013
(Continued)

	School Lunch Equipment	Education Jobs	Payroll Clearing	Curricular Fees	Postage	Retiree Insurance	Brandon Trapp Overpayment	Totals
Cash and investments - beginning	\$ 86	\$ -	\$ 1,441,895	\$ 80,630	\$ 4,691	\$ 289	\$ (23,191)	\$ 79,508,294
Receipts:								
Local sources	-	-	-	-	-	-	-	59,256,659
Intermediate sources	-	-	-	-	-	-	-	30,729
State sources	-	-	-	-	-	-	-	66,903,183
Federal sources	-	2,116,856	-	-	-	-	-	12,055,980
Temporary loans	-	-	-	-	-	-	-	22,406,574
Other	-	-	29,243,796	105,642	3,721	12,436	34,058	32,874,736
Total receipts	-	2,116,856	29,243,796	105,642	3,721	12,436	34,058	193,527,861
Disbursements:								
Current:								
Instruction	-	2,116,856	-	-	-	-	-	53,866,409
Support services	-	-	-	-	-	-	-	40,887,235
Noninstructional services	-	-	-	-	-	-	-	5,598,180
Facilities acquisition and construction	-	-	-	-	-	-	-	15,836,034
Debt services	-	-	-	-	-	-	-	49,483,831
Nonprogrammed charges	-	-	28,227,629	136,082	-	11,800	-	43,114,920
Total disbursements	-	2,116,856	28,227,629	136,082	-	11,800	-	208,786,609
Excess (deficiency) of receipts over disbursements	-	-	1,016,167	(30,440)	3,721	636	34,058	(15,258,748)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	23,376,225
Sale of capital assets	-	-	-	-	-	-	-	153,533
Transfers in	-	-	-	-	-	-	-	1,197,240
Transfers out	-	-	-	-	-	-	-	(1,197,240)
Total other financing sources (uses)	-	-	-	-	-	-	-	23,529,758
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,016,167	(30,440)	3,721	636	34,058	8,271,010
Cash and investments - ending	\$ 86	\$ -	\$ 2,458,062	\$ 50,190	\$ 8,412	\$ 925	\$ 10,867	\$ 87,779,304

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended June 30, 2014

	General	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 6,076,125	\$ 6,740,065	\$ 725,931	\$ 4,840,988	\$ 12,194,723	\$ 2,291,401	\$ 2,561,123	\$ 5,999,270	\$ 1,464,725
Receipts:									
Local sources	835,649	7,930,207	1,592,302	9,871,449	12,372,136	5,714,355	793,793	-	100,000
Intermediate sources	218	-	-	-	-	-	-	-	-
State sources	68,062,563	-	-	-	-	-	-	-	-
Federal sources	211,627	-	-	-	-	-	-	-	-
Temporary loans	10,591,570	2,510,000	505,000	3,015,000	4,510,000	1,950,000	450,000	-	-
Other	9,724	-	-	-	-	4,132	-	-	-
Total receipts	79,711,351	10,440,207	2,097,302	12,886,449	16,882,136	7,668,487	1,243,793	-	100,000
Disbursements:									
Current:									
Instruction	48,077,759	-	-	-	-	-	-	-	-
Support services	20,642,704	212,176	-	-	8,870,297	5,453,689	1,186,949	-	193,293
Noninstructional services	792,991	-	-	-	-	-	-	-	-
Facilities acquisition and construction	71,229	-	-	-	3,227,390	-	-	-	-
Debt services	7,672,000	10,020,092	2,041,881	11,274,850	5,192,000	1,908,000	464,000	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	77,256,683	10,232,268	2,041,881	11,274,850	17,289,687	7,361,689	1,650,949	-	193,293
Excess (deficiency) of receipts over disbursements	2,454,668	207,939	55,421	1,611,599	(407,551)	306,798	(407,156)	-	(93,293)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	10,668	-	-	-	-	-	-	-	-
Transfers out	(56)	(13,833)	(2,971)	(872,925)	(17,253)	(8,416)	(1,377)	-	-
Total other financing sources (uses)	10,612	(13,833)	(2,971)	(872,925)	(17,253)	(8,416)	(1,377)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,465,280	194,106	52,450	738,674	(424,804)	298,382	(408,533)	-	(93,293)
Cash and investments - ending	\$ 8,541,405	\$ 6,934,171	\$ 778,381	\$ 5,579,662	\$ 11,769,919	\$ 2,589,783	\$ 2,152,590	\$ 5,999,270	\$ 1,371,432

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, 2014
(Continued)

	Construction	2012 Clifty GO Bond	2014A Technology GO Bond	QZAB - BusyBee Johnson	2014B Technology GO Bond	Central Middle School	2015 - GO Rock and Sside	Technology Bond 2008	New Tech Bond 2008
Cash and investments - beginning	\$ 923,388	\$ 755,146	\$ 649,353	\$ 1,206,781	\$ -	\$ 29,774	\$ 15,897	\$ 62,131	\$ 142,485
Receipts:									
Local sources	2,183	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	2,183	-	-	-	-	-	-	-	-
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	44,245	-	-	-	-	-	-	62,131	63,637
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	548,362	-	676,444	402,297	-	13,929	-	-	-
Debt services	-	66,000	7,915	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	592,607	66,000	684,359	402,297	-	13,929	-	62,131	63,637
Excess (deficiency) of receipts over disbursements	(590,424)	(66,000)	(684,359)	(402,297)	-	(13,929)	-	(62,131)	(63,637)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	1,992,911	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	15,897
Transfers out	-	-	-	-	-	-	(15,897)	-	-
Total other financing sources (uses)	-	-	1,992,911	-	-	-	(15,897)	-	15,897
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(590,424)	(66,000)	1,308,552	(402,297)	-	(13,929)	(15,897)	(62,131)	(47,740)
Cash and investments - ending	\$ 332,964	\$ 689,146	\$ 1,957,905	\$ 804,484	\$ -	\$ 15,845	\$ -	\$ -	\$ 94,745

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, 2014
(Continued)

	2013 Projects	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
Cash and investments - beginning	\$ 21,003,948	\$ 1,423,624	\$ 104,818	\$ 10,221,747	\$ -	\$ 791,907	\$ 569,012	\$ 40,003	\$ 66,099
Receipts:									
Local sources	251,872	2,070,956	930,535	14,009,385	-	1,134,560	199,246	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	43,480	349,691	-	-	-	-	36,844	63,786
Federal sources	-	2,805,115	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	125	-	652,680	-	-	-	-	-
Total receipts	251,872	4,919,676	1,280,226	14,662,065	-	1,134,560	199,246	36,844	63,786
Disbursements:									
Current:									
Instruction	-	-	-	-	-	958,977	152,637	17,134	68,123
Support services	-	76,151	965,451	2,219	-	243,684	9,973	-	-
Noninstructional services	-	4,830,057	-	-	-	-	-	-	-
Facilities acquisition and construction	7,724,928	18,976	-	-	-	48,255	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	13,563,980	-	-	-	-	-
Total disbursements	7,724,928	4,925,184	965,451	13,566,199	-	1,250,916	162,610	17,134	68,123
Excess (deficiency) of receipts over disbursements	(7,473,056)	(5,508)	314,775	1,095,866	-	(116,356)	36,636	19,710	(4,337)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	916,775	-	24,253	-	-
Transfers out	-	-	-	-	-	-	(12,465)	-	(173)
Total other financing sources (uses)	-	-	-	-	916,775	-	11,788	-	(173)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,473,056)	(5,508)	314,775	1,095,866	916,775	(116,356)	48,424	19,710	(4,510)
Cash and investments - ending	\$ 13,530,892	\$ 1,418,116	\$ 419,593	\$ 11,317,613	\$ 916,775	\$ 675,551	\$ 617,436	\$ 59,713	\$ 61,589

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, 2014
(Continued)

	Reading Recovery	School Intervention and Career Counseling	Donations, Gifts, and Trust	Fund Supplement	Instructional Support - Art Fees	Partnership Grant	Bright Beginnings as of June 2012	Columbus North Language Arts	Council for Youth - J. Douglas
Cash and investments - beginning	\$ -	\$ 31,850	\$ 38,023	\$ 1,964,078	\$ 24,299	\$ 134,657	\$ 1,577	\$ 2,763	\$ 8,659
Receipts:									
Local sources	-	-	36,031	-	19,324	-	3,911	-	1,115
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	14,960	34,923	-	-	-	-	102,158	-	-
Total receipts	14,960	34,923	36,031	-	19,324	-	106,069	-	1,115
Disbursements:									
Current:									
Instruction	14,693	-	7,217	-	6,161	-	-	-	6,963
Support services	-	35,352	24,456	-	-	7,200	184,695	-	-
Noninstructional services	-	-	11,512	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	14,693	35,352	43,185	-	6,161	7,200	184,695	-	6,963
Excess (deficiency) of receipts over disbursements	267	(429)	(7,154)	-	13,163	(7,200)	(78,626)	-	(5,848)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	652	-	1,058	6,322	-	20,116	77,176	-	-
Transfers out	(919)	-	(1,995)	(171,782)	(12,609)	-	(127)	-	-
Total other financing sources (uses)	(267)	-	(937)	(165,460)	(12,609)	20,116	77,049	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(429)	(8,091)	(165,460)	554	12,916	(1,577)	-	(5,848)
Cash and investments - ending	\$ -	\$ 31,421	\$ 29,932	\$ 1,798,618	\$ 24,853	\$ 147,573	\$ -	\$ 2,763	\$ 2,811

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, 2014
 (Continued)

	Jolie Crider Reach-Out Fund	Instruction Support	Wal-Mart Foundation	i-Care	Columbus Meridian Kiwanis	Adult and Continuing Education	North Extra-Curricular Assisted	East Extra-Curricular Assisted	Central Extra-Curricular Assisted
Cash and investments - beginning	\$ 64,132	\$ 4,682	\$ 637	\$ 33,260	\$ -	\$ 44,704	\$ 24,085	\$ 20,596	\$ 12,038
Receipts:									
Local sources	23,336	-	-	461,390	2,015	33,709	24,645	29,048	2,874
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	23,336	-	-	461,390	2,015	33,709	24,645	29,048	2,874
Disbursements:									
Current:									
Instruction	10,712	-	-	-	2,015	35,204	8,578	11,052	70
Support services	-	-	-	472,779	-	-	1,179	-	-
Noninstructional services	-	-	-	-	-	-	12,925	16,973	2,427
Facilities acquisition and construction	6,001	-	-	-	-	-	3,266	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	16,713	-	-	472,779	2,015	35,204	25,948	28,025	2,497
Excess (deficiency) of receipts over disbursements	6,623	-	-	(11,389)	-	(1,495)	(1,303)	1,023	377
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	23,000	-	-	-	-	-	-	-	-
Transfers out	-	-	(637)	-	-	-	(10,500)	(13,500)	(5,000)
Total other financing sources (uses)	23,000	-	(637)	-	-	-	(10,500)	(13,500)	(5,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29,623	-	(637)	(11,389)	-	(1,495)	(11,803)	(12,477)	(4,623)
Cash and investments - ending	\$ 93,755	\$ 4,682	\$ -	\$ 21,871	\$ -	\$ 43,209	\$ 12,282	\$ 8,119	\$ 7,415

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, 2014
(Continued)

	Book Buddies	After School ESL Clifty/Taylorsville	McDowell - CBC	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
Cash and investments - beginning	\$ 19,763	\$ 11,009	\$ -	\$ 17,103	\$ -	\$ 1,779	\$ 4,803	\$ 805	\$ 1,973
Receipts:									
Local sources	9,083	-	31,160	126	1,869	857	140	70	13,628
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	9,083	-	31,160	126	1,869	857	140	70	13,628
Disbursements:									
Current:									
Instruction	2,167	-	30,180	1,320	323	-	140	-	-
Support services	6,791	-	240	-	-	857	-	140	2,204
Noninstructional services	-	-	-	-	-	-	-	-	236
Facilities acquisition and construction	-	-	-	2,933	-	-	-	129	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,958	-	30,420	4,253	323	857	140	269	2,440
Excess (deficiency) of receipts over disbursements	125	-	740	(4,127)	1,546	-	-	(199)	11,188
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,148)	-	(3,000)	-	-
Total other financing sources (uses)	-	-	-	-	(1,148)	-	(3,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	125	-	740	(4,127)	398	-	(3,000)	(199)	11,188
Cash and investments - ending	\$ 19,888	\$ 11,009	\$ 740	\$ 12,976	\$ 398	\$ 1,779	\$ 1,803	\$ 606	\$ 13,161

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, 2014
(Continued)

	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorsville Extra-Curricular Assisted	Elementary - New Tech Design	Lincoln New Tech Extra-Curricular Assisted	Administration In and Out	Signature Academy	Discovery Concert	Latino Family Conn
Cash and investments - beginning	\$ -	\$ 196	\$ 1,104	\$ 10,795	\$ 1,077	\$ 219,132	\$ (436)	\$ 8	\$ 102,321
Receipts:									
Local sources	-	-	545	186	313	-	113	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	95,526	-	-	-
Total receipts	-	-	545	186	313	95,526	113	-	-
Disbursements:									
Current:									
Instruction	-	-	-	-	652	-	-	-	58,781
Support services	-	-	70	396	64	14,820	113	-	-
Noninstructional services	-	-	429	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	245,880	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	499	396	716	260,700	113	-	58,781
Excess (deficiency) of receipts over disbursements	-	-	46	(210)	(403)	(165,174)	-	-	(58,781)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,994	-	-	-	495	-	436	-	-
Transfers out	(1,994)	-	-	-	-	-	-	(8)	-
Total other financing sources (uses)	-	-	-	-	495	-	436	(8)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	46	(210)	92	(165,174)	436	(8)	(58,781)
Cash and investments - ending	\$ -	\$ 196	\$ 1,150	\$ 10,585	\$ 1,169	\$ 53,958	\$ -	\$ -	\$ 43,540

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, 2014
(Continued)

	Family School Partners	Early Childhood Summer Pilot	Insurance Repair Employee	Diversity	Insurance Fire 2008	Rebound - McDowell	INA - Irwin - Sweeney - Miller Foundation	Hazel Teegarden Foundation	Equity of Access Assistance
Cash and investments - beginning	\$ 58,601	\$ 432	\$ 3,957	\$ 1,170	\$ 6,862	\$ 16,391	\$ 1,300	\$ 3,395	\$ 2,327
Receipts:									
Local sources	112,921	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	112,921	-	-	-	-	-	-	-	-
Disbursements:									
Current:									
Instruction	82,709	-	-	-	-	926	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	355	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	38
Total disbursements	83,064	-	-	-	-	926	-	-	38
Excess (deficiency) of receipts over disbursements	29,857	-	-	-	-	(926)	-	-	(38)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	500	-	-	275	-	-	-	-	10,000
Transfers out	(438)	(432)	-	(275)	(6,862)	-	-	-	-
Total other financing sources (uses)	62	(432)	-	-	(6,862)	-	-	-	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29,919	(432)	-	-	(6,862)	(926)	-	-	9,962
Cash and investments - ending	\$ 88,520	\$ -	\$ 3,957	\$ 1,170	\$ -	\$ 15,465	\$ 1,300	\$ 3,395	\$ 12,289

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, 2014
(Continued)

	Bartholomew School Foundation	NAWC Scholarship	Jefferson Rent - Cummins	Cummins Foundation	Construction, Remodeling, and Equipping Buildings	Community Programs	Gifts, Donations and Bequests	Utterback Bequests	Miscellaneous Training Programs
Cash and investments - beginning	\$ 2,151	\$ 1,286	\$ 64,237	\$ 36,605	\$ 924,913	\$ 20,779	\$ 3,234	\$ 3,638	\$ 106,711
Receipts:									
Local sources	34,738	-	-	35,500	2,000,000	48,385	-	-	394,985
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	19,250	-	-	-	-	-	20,000	-	12,915
Total receipts	53,988	-	-	35,500	2,000,000	48,385	20,000	-	407,900
Disbursements:									
Current:									
Instruction	16,264	-	16,400	26,357	-	39,529	141	-	295,756
Support services	-	-	-	240	233,280	-	3,795	-	238,182
Noninstructional services	34,480	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	957,510	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	50,744	-	16,400	26,597	1,190,790	39,529	3,936	-	533,938
Excess (deficiency) of receipts over disbursements	3,244	-	(16,400)	8,903	809,210	8,856	16,064	-	(126,038)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	55,000	-	-	-	-	-	87,081
Transfers out	-	-	-	(1,687)	-	-	-	-	(880)
Total other financing sources (uses)	-	-	55,000	(1,687)	-	-	-	-	86,201
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,244	-	38,600	7,216	809,210	8,856	16,064	-	(39,837)
Cash and investments - ending	\$ 5,395	\$ 1,286	\$ 102,837	\$ 43,821	\$ 1,734,123	\$ 29,635	\$ 19,298	\$ 3,638	\$ 66,874

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, 2014
(Continued)

	Mildred A. Murray Bequest	Custer Foundation	Mt. Healthy Summer Enrichment	Instructional Support	Instruction Support	Shop Printing	Pease Education Program	Teacher Quality Improvement Program	Medicaid Reimbursement
Cash and investments - beginning	\$ 5,227	\$ 986	\$ 5,189	\$ 2,726	\$ 1,128	\$ 7,308	\$ 10,511	\$ 17,158	\$ 175,367
Receipts:									
Local sources	-	-	-	-	855	1,308	-	718	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	133,434
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	600	-
Total receipts	-	-	-	-	855	1,308	-	1,318	133,434
Disbursements:									
Current:									
Instruction	-	-	-	-	870	-	-	-	12,485
Support services	-	-	-	-	-	-	-	10,275	31,760
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	8,746
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	870	-	-	10,275	52,991
Excess (deficiency) of receipts over disbursements	-	-	-	-	(15)	1,308	-	(8,957)	80,443
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(15)	1,308	-	(8,957)	80,443
Cash and investments - ending	\$ 5,227	\$ 986	\$ 5,189	\$ 2,726	\$ 1,113	\$ 8,616	\$ 10,511	\$ 8,201	\$ 255,810

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, 2014
(Continued)

	Non-English Speaking Programs P.L. 273-1999	Technology Grants [IC 20-40-15]	Miscellaneous Programs	High Ability Grant	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock	Excess PTRC Distributions
Cash and investments - beginning	\$ 16,569	\$ 390,050	\$ 9,464	\$ 22,780	\$ 5,643	\$ -	\$ 34,169	\$ 14,550	\$ -
Receipts:									
Local sources	-	9,112	350	1,474	-	8,171	6,519	2,758	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	74,617	-	-	-	-	-
Federal sources	88,482	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	243,231	16,690	-	-	-	-	-	-
Total receipts	88,482	252,343	17,040	76,091	-	8,171	6,519	2,758	-
Disbursements:									
Current:									
Instruction	67,166	-	-	99,023	-	-	-	-	-
Support services	-	237,904	15,444	85	-	10,046	-	505	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	67,166	237,904	15,444	99,108	-	10,046	-	505	-
Excess (deficiency) of receipts over disbursements	21,316	14,439	1,596	(23,017)	-	(1,875)	6,519	2,253	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,687	-	-	237	-	2,833	-	-	-
Transfers out	(1,958)	-	-	-	-	(958)	-	-	-
Total other financing sources (uses)	(271)	-	-	237	-	1,875	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,045	14,439	1,596	(22,780)	-	-	6,519	2,253	-
Cash and investments - ending	\$ 37,614	\$ 404,489	\$ 11,060	\$ -	\$ 5,643	\$ -	\$ 40,688	\$ 16,803	\$ -

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, 2014
(Continued)

	National Governors' Association Grants	Pre-K Program	Criminal History Research	Title I Part A	Title I Part D	Title I Part C Migrant	DWD Bio Science	Youth Employment Training Grants	McKinney Homeless
Cash and investments - beginning	\$ 5,538	\$ 81,338	\$ 2,914	\$ (244,131)	\$ (1,473)	\$ (1,834)	\$ (400)	\$ -	\$ (13,321)
Receipts:									
Local sources	-	59,948	4,230	141	-	-	1,189	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	2,235,348	22,043	217,231	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	61,339
Total receipts	-	59,948	4,230	2,235,489	22,043	217,231	1,189	-	61,339
Disbursements:									
Current:									
Instruction	-	53,196	-	1,872,882	20,910	224,857	642	-	-
Support services	-	-	3,862	395,164	1,294	41,280	191	-	47,579
Noninstructional services	-	-	-	49,915	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	48,943	390	-	-	-	-
Total disbursements	-	53,196	3,862	2,366,904	22,594	266,137	833	-	47,579
Excess (deficiency) of receipts over disbursements	-	6,752	368	(131,415)	(551)	(48,906)	356	-	13,760
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	6,218	44	-	438
Transfers out	-	-	-	-	-	(3,878)	-	-	(438)
Total other financing sources (uses)	-	-	-	-	-	2,340	44	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,752	368	(131,415)	(551)	(46,566)	400	-	13,760
Cash and investments - ending	\$ 5,538	\$ 88,090	\$ 3,282	\$ (375,546)	\$ (2,024)	\$ (48,400)	\$ -	\$ -	\$ 439

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, 2014
 (Continued)

	Community Conservation	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	Nutritional Grant - State	Perkins 11-13	Perkins 13-14
Cash and investments - beginning	\$ 1,836	\$ 4,532	\$ (64,702)	\$ (554)	\$ (3,874)	\$ (180,010)	\$ 711	\$ (4,671)	\$ -
Receipts:									
Local sources	-	-	30	19	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	3,234,468	-	128,912	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	4,214	-	717,513	-	186,647	150,059
Total receipts	-	-	3,234,498	4,233	128,912	717,513	-	186,647	150,059
Disbursements:									
Current:									
Instruction	50	-	1,626,938	3,679	83,616	552,183	370	41,716	160,671
Support services	-	-	134,636	-	10,218	116,471	-	23,794	11,397
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,476,492	-	34,735	-	-	92,259	50,353
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	12,376	-
Total disbursements	50	-	3,238,066	3,679	128,569	668,654	370	170,145	222,421
Excess (deficiency) of receipts over disbursements	(50)	-	(3,568)	554	343	48,859	(370)	16,502	(72,362)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	798	-	-	-	-	12,422	-
Transfers out	-	-	-	-	-	-	-	(24,253)	-
Total other financing sources (uses)	-	-	798	-	-	-	-	(11,831)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50)	-	(2,770)	554	343	48,859	(370)	4,671	(72,362)
Cash and investments - ending	\$ 1,786	\$ 4,532	\$ (67,472)	\$ -	\$ (3,531)	\$ (131,151)	\$ 341	\$ -	\$ (72,362)

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, 2014
(Continued)

	21st Century Beacon Grant	Title II Part A 04-05	ITQ, Enhanced Education Through Technology, Title II, Part D	Rural Schools Achievement	Title II Part B Math and Science Partnership	Serve and Learn 2010	Reading First, No Child Left Behind	INA-Tech Lit/ High Tech TIII	Education Technology
Cash and investments - beginning	\$ (118,188)	\$ -	\$ (17,728)	\$ (3,189)	\$ (29,710)	\$ -	\$ 17,160	\$ 111,251	\$ 30,517
Receipts:									
Local sources	1,288	-	-	2,666	-	-	-	1,802	188
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	412,522	143,307	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	725,701	-	-	-	57,860	-	-	-	-
Total receipts	726,989	-	412,522	145,973	57,860	-	-	1,802	188
Disbursements:									
Current:									
Instruction	40,547	-	131,395	153,132	24,643	-	-	58,739	16,909
Support services	562,737	-	264,093	5,737	44,884	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	200	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	11,366	-	-	-	-	-	-	-	-
Total disbursements	614,850	-	395,488	158,869	69,527	-	-	58,739	16,909
Excess (deficiency) of receipts over disbursements	112,139	-	17,034	(12,896)	(11,667)	-	-	(56,937)	(16,721)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	56	-	-	-	-	686	-
Transfers out	-	-	(10,668)	(805)	-	-	-	(55,000)	-
Total other financing sources (uses)	-	-	(10,612)	(805)	-	-	-	(54,314)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	112,139	-	6,422	(13,701)	(11,667)	-	-	(111,251)	(16,721)
Cash and investments - ending	\$ (6,049)	\$ -	\$ (11,306)	\$ (16,890)	\$ (41,377)	\$ -	\$ 17,160	\$ -	\$ 13,796

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, 2014
(Continued)

	School Lunch Equipment	Education Jobs	Payroll Clearing	Curricular Fees	Postage	Retiree Insurance	Brandon Trapp Overpayment	Totals
Cash and investments - beginning	\$ 86	\$ -	\$ 2,458,062	\$ 50,190	\$ 8,412	\$ 925	\$ 10,867	\$ 87,779,304
Receipts:								
Local sources	-	-	-	-	-	-	-	61,233,411
Intermediate sources	-	-	-	-	-	-	-	218
State sources	-	-	-	-	-	-	-	68,764,415
Federal sources	-	-	-	-	-	-	-	9,499,055
Temporary loans	-	-	-	-	-	-	-	23,531,570
Other	-	-	23,865,055	104,691	1,265	11,472	-	27,112,730
Total receipts	-	-	23,865,055	104,691	1,265	11,472	-	190,141,399
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	55,195,559
Support services	-	-	-	-	-	-	-	41,222,808
Noninstructional services	-	-	-	-	-	-	-	5,752,300
Facilities acquisition and construction	86	-	-	-	-	-	-	15,610,400
Debt services	-	-	-	-	-	-	-	38,646,738
Nonprogrammed charges	-	-	23,756,479	77,346	-	11,042	-	37,481,960
Total disbursements	86	-	23,756,479	77,346	-	11,042	-	193,909,765
Excess (deficiency) of receipts over disbursements	(86)	-	108,576	27,345	1,265	430	-	(3,768,366)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,992,911
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,277,117
Transfers out	-	-	-	-	-	-	-	(1,277,117)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,992,911
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(86)	-	108,576	27,345	1,265	430	-	(1,775,455)
Cash and investments - ending	\$ -	\$ -	\$ 2,566,638	\$ 77,535	\$ 9,677	\$ 1,355	\$ 10,867	\$ 86,003,849

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 790,255</u>	<u>\$ -</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Columbus Multi-High School Building Corporation	2010 BAB	\$ 8,070,000	7/15/2010	1/15/2030
Columbus Multi-School Building Corporation	Series 2013	1,343,625	1/15/2014	1/15/2033
The Columbus Repair and Renovation Building Corporation	Series 2014 A&B	2,497,000	7/15/2014	1/15/2026
The Columbus Repair and Renovation Building Corporation	Series 2012	1,453,500	1/15/2013	1/15/2024
The Columbus Repair and Renovation Building Corporation	Series 2005	<u>1,410,000</u>	1/15/2006	1/15/2026
Total governmental activities		<u>14,774,125</u>		
Total of annual lease payments		<u>\$ 14,774,125</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2014 GO Bonds	\$ 2,000,000	\$ 187,663
General obligation bonds	QZAB 2011	2,000,000	102,850
General obligation bonds	2012 GO Bond Series A	2,000,000	403,421
General obligation bonds	2012 GO Bond Series B	2,000,000	403,421
General obligation bonds	2006 Pension Bonds	1,970,000	328,666
General obligation bonds	2002 Pension Bonds	3,815,000	1,122,947
General obligation bonds	2003 QZAB	1,700,000	-
Tax anticipation warrants	2014 TAW	<u>23,225,000</u>	<u>23,689,500</u>
Total governmental activities		<u>38,710,000</u>	<u>26,238,468</u>
Totals		<u>\$ 38,710,000</u>	<u>\$ 26,238,468</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 657,000
Infrastructure	10
Buildings	309,999,587
Improvements other than buildings	4,528,425
Machinery, equipment, and vehicles	23,760,046
Construction in progress	<u>2,550,000</u>
Total governmental activities	<u>341,495,068</u>
Total capital assets	<u><u>\$ 341,495,068</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

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

Report on Compliance for Each Major Federal Program

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, 2012 to June 30, 2014. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. Except as discussed in the following paragraph, 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Basis for Qualified Opinion on Twenty-First Century Community Learning Centers

As described in items 2014-007 and 2014-008 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the School Corporation with Twenty-First Century Community Learning Centers regarding Cash Management, Period of Availability, and Reporting. Consequently, we were unable to determine whether the School Corporation complied with these requirements applicable to the program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Qualified Opinion on Twenty-First Century Community Learning Centers

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the School Corporation's compliance with the requirements of Twenty-First Century Community Learning Centers regarding Cash Management, Period of Availability, and Reporting, described in the *Basis for Qualified Opinion on Twenty-First Century Community Learning Centers* paragraph the School Corporation complied, in all material respects, with the requirements referred to above that could have a direct and material effect on Twenty-First Century Community Learning Centers for the period of July 1, 2012 to June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2012 to June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 2014-004, 2014-005, 2014-006, and 2014-009. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

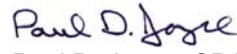
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

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 items 2014-003, 2014-004, 2014-005, 2014-006, 2014-007, 2014-008, 2014-009, 2014-010, and 2014-011 to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 9, 2016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013 and 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-13	Total Federal Awards Expended 06-30-14
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast 2012-13			2012-13	\$ 559,021	-
School Breakfast 2013-14			2013-14	-	\$ 546,025
National School Lunch Program	Indiana Department of Education	10.555			
School Lunch 2012-13			2012-13	2,216,791	-
School Lunch 2013-14			2013-14	-	2,442,239
Summer Food Service Program for Children	Indiana Department of Education	10.559			
Summer Food Service Program for Children 2012-13			2012-13	95,696	-
Summer Food Service Program for Children 2013-14			2013-14	-	70,193
Total - Child Nutrition Cluster				2,871,508	3,058,457
Child and Adult Care Food Program	Indiana Department of Education	10.558			
Child and Adult Care Food Program 2012-13			2013-14	28,085	-
Child and Adult Care Food Program 2013-14			2013-14	-	32,442
Total - U.S. Department of Agriculture				2,899,593	3,090,899
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Title I, Part A Cluster					
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010			
Title I 2011-12			12-0365	277,393	-
Title I 2012-13			13-0365	1,650,757	673,484
Title I 2013-14			14-0365	-	1,561,864
Total - Title I Grants to Local Educational Agencies				1,928,150	2,235,348
Total - Title I, Part A Cluster				1,928,150	2,235,348
Special Education Cluster					
Special Education - Grants to States	Indiana Department of Education	84.027			
Special Ed Part B 10-11			14211-003-PN01	136,655	-
Special Ed Part B 11-12			14212-003-PN01	715,952	54,624
Special Ed Part B 12-13			14213-003-PN01	1,892,367	619,859
Special Ed Part B 13-14			14214-003-PN01	-	1,623,589
Special Ed Part B Technical Assistance FY 2014			99914-003-TA01	-	17,807
Total - Special Education - Grants to States				2,744,974	2,315,879

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, 2013 and 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-13	Total Federal Awards Expended 06-30-14
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Special Education - Preschool Grants	Indiana Department of Education	84.173			
Special Ed Pre 10-11			45711-003-PN01	2,779	-
Special Ed Pre 11-12			45712-003-PN01	11,642	2,734
Special Ed Pre 12-13			45713-003-PN01	97,241	15,795
Special Ed Pre 13-14			45714-003-PN01	-	37,051
Total - Special Education - Preschool Grants				111,662	55,580
Total - Special Education Cluster				2,856,636	2,371,459
Impact Aid Cluster					
Impact Aid	Direct grant	84.041			
Impact Aid FY 2008			SO41A-2008-6513	1,377	-
Impact Aid FY 2010			SO41A-2010-6513	148,921	-
Impact Aid FY 2011			SO41A-2011-6513	148,921	-
Impact Aid FY 2012			SO41A-2012-6513	148,921	-
Impact Aid FY 2013			SO41A-2013-6513	211,627	-
Impact Aid FY 2014			SO41A-2014-6513	-	211,627
Total - Impact Aid Cluster				659,767	211,627
Education for Homeless Children and Youth	Indiana Department of Education	84.196			
McKinney-Vento 12-13			2012-13	13,594	-
McKinney-Vento 13-14			2013-14	-	61,339
Total - Education for Homeless Children and Youth				13,594	61,339
Adult Education - Basic Grants to States	Indiana Department of Education	84.002			
EL Civics 11-12			C1-2-AE-2-38	5,748	
Adult Ed 12-13			C1-3-AE-2-38	91,028	176,126
Adult Ed 13-14			C1-4-AE-3-38	-	48,480
Innovation 12-13			C1-3-AEIN-2-38	36,062	63,655
Prof Dev 12-13			C1-3-AEPD-2-38	3,807	1,189
Total - Adult Education - Basic Grants to States				136,645	289,450
Migrant Education-State Grant Program	Indiana Department of Education	84.011			
Title I Part C 2011-12			2011-12	14,074	-
Title I Part C 2012-13			2012-13	70,562	11,960
Title I Part C 2013-14			2013-14	-	92,645
Total - Migrant Education - State Grant Program				84,636	104,605

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, 2013 and 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-13	Total Federal Awards Expended 06-30-14
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education	84.013			
Title I Part D 2011-12			2011-12	11,297	-
Title I Part D 2012-13			2012-13	10,191	7,989
Title I Part D 2013-14			2013-14	-	14,054
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				21,488	22,043
Career and Technical Education - Basic Grants to States	Indiana Department of Education	84.048			
Perkins 11-12			12-4700-0365	83,580	-
Perkins 12-13			13-4700-0365	169,034	186,647
Perkins 13-14			14-4700-0365	-	150,059
Total - Career and Technical Education - Basic Grants to States				252,614	336,706
Tech-Prep Education	Indiana Department of Education	84.243			
Tech Prep. Bio Med 12-13			2012-2013	9,991	-
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287			
Beacon 11-12			21ST CCLC Cohort 4	103,990	-
i-Care 11-12			21ST CCLC Cohort 5	31,096	-
Beacon 12-13			21ST CCLC Cohort 4	288,168	141,825
i-Care 12-13			21ST CCLC Cohort 5	123,925	79,975
i-Care 13-14			21ST CCLC Cohort 5	-	203,900
i-Care 13-14			21ST CCLC Cohort 6	-	300,000
Total - Twenty-First Century Community Learning Centers				547,179	725,700
Special Education - State Personnel Development PBIS 2012-2014	Indiana Department of Education	84.323			
			2012-2014	13,320	3,659
English Language Acquisition State Grants	Indiana Department of Education	84.365			
Title III 2011-12			2011-12	4,659	-
Title III 2012-13			2012-13	106,671	18,279
Title III 2012-13 Influx			2012-13 Influx	-	13,926
Title III 2013-14			2013-14	28,485	94,613
Title III 2013-14 Influx			2013-14 Influx	-	16,488
Total - English Language Acquisition State Grants				139,815	143,306

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, 2013 and 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-13	Total Federal Awards Expended 06-30-14
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Mathematics and Science Partnerships	Indiana Department of Education	84.366			
School Year 2010-2013 Math			A58-0-10CI-160	82,514	24,813
School Year 2012 Math			A58-0-10CI-159	<u>74,277</u>	<u>33,047</u>
Total - Mathematics and Science Partnerships				<u>156,791</u>	<u>57,860</u>
Improving Teacher Quality State Grants	Indiana Department of Education	84.367			
Title II 2011-12			2011-12	160,459	-
Title II 2012-13			2012-13	192,128	163,474
Title II 2013-14			2013-14	<u>-</u>	<u>249,048</u>
Total - Improving Teacher Quality State Grants				<u>352,587</u>	<u>412,522</u>
Education Jobs Fund					
Education Jobs Fund 2012-13	Indiana Department of Education	84.410	2012-13	<u>2,116,856</u>	<u>-</u>
Total - U.S. Department of Education				<u>9,290,069</u>	<u>6,975,624</u>
<u>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
Learn and Serve America - School and Community Based Programs	Purdue University	94.004			
School Year 2012			2011-2012	<u>10,484</u>	<u>-</u>
Total - U.S. Corporation for National and Community Service				<u>10,484</u>	<u>-</u>
Total federal awards expended				<u>\$ 12,200,146</u>	<u>\$ 10,066,523</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 (SEFA), includes the federal grant activity of the School Corporation and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2013 and 2014. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2013	2014
National School Lunch Program	10.555	\$ 277,330	\$ 285,784

Note 3. Special Education Cooperative

The School Corporation is a member of a Special Education Cooperative and serves as the fiscal agent for it. As a result, some activity for the Special Education Cluster that is presented as receipts and disbursements in the financial statement is not presented on the SEFA of the School Corporation. This activity is reported on the SEFAs of the member school corporations as appropriate.

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; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Qualified for Twenty-First Century Community Learning Centers; Unmodified for Child Nutrition Cluster, Special Education Cluster, Impact Aid Cluster, Improving Teacher Quality State Grants, and Education Jobs Fund
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	Special Education Cluster
	Impact Aid Cluster
84.287	Twenty-First Century Community Learning Centers
84.367	Improving Teacher Quality State Grants
84.410	Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$668,000

Auditee qualified as low-risk auditee?	no
--	----

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

Section II - Financial Statement Findings

FINDING 2014-001 - CASH AND INVESTMENTS

We identified a deficiency in the internal control system of the School Corporation related to Cash and Investments. Control activities should be selected and developed at various levels of the School Corporation to reduce risks to the achievement of financial reporting objectives. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Bank reconciliations were completed on a monthly basis; however, there was no documentation of a control in place to ensure that identified reconciling items were appropriate, supportable, and recorded timely.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

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 Indiana Public School Corporations, Chapter 9)

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer is the only individual involved in the preparation of the SEFA; there is no other review, oversight, or approval of the report or other control to ensure the SEFA is accurate. The School Corporation should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors:

- The Education Jobs Fund program was omitted for the 2012-2013 school year; this resulted in the SEFA being understated by \$2,116,856.
- The Mathematics and Science Partnerships program was omitted for the 2012-2013 and 2013-2014 school years; this resulted in the SEFA being understated by \$156,791 and \$57,860, respectfully.
- The Learn and Serve America - School and Community Based Programs was omitted for the 2012-2013 school year; this resulted in the SEFA being understated by \$10,484.
- The Adult Education - Basic Grants to States program reported expenditures from State funding; this resulted in the SEFA being overstated for the 2012-2013 and 2013-2014 school years by \$328,046 and \$429,252, respectfully.

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

- The Adult Education - Basic Grants to States program reported expenditures of \$11,496 for the EL Civics 11-12 project; however, this included a duplicate reimbursement amount. This resulted in the SEFA being overstated \$5,748.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

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 Indiana Public School Corporations, Chapter 9)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

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

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-003 - CASH MANAGEMENT AND REPORTING

Federal Agency: U.S. Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program,
Summer Food Service

Program for Children

CFDA Number: 10.553, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Number): 2012-13, 2013-14

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Cash Management and Reporting. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Cash Management

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the School Lunch fund's monthly cash balances were in compliance with the Cash Management requirements. A control process had not been established to ensure that the School Lunch fund's net cash resources are limited to 3 months average expenditures in compliance with Cash Management requirements.

Reporting

The School Corporation has not designed or implemented adequate policies and procedures to ensure that required reports are accurately prepared and submitted. The monthly reimbursement request report is independently prepared by the Food Service Director and submitted electronically via the Indiana Department of Education's website. There was no oversight, review, or approval process or other control in place to ensure the monthly reimbursement request reports are correct.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

FINDING 2014-004 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Federal Agency: U.S. Department of Agriculture

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

CFDA Number: 10.553, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Number): 2012-13, 2013-14

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement the Procurement and Suspension and Debarment compliance requirement that had a direct and material effect on the programs. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

The School Corporation has not designed or implemented adequate policies and procedures to verify compliance with Procurement and Suspension and Debarment requirements related to vendors selected for procured products and covered transactions. The School Corporation did not verify if the vendors were suspended or debarred.

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

2 CFR 180.300 states:

"What must I do before I enter into a covered transaction with another person at the next lower tier?"

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

When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

FINDING 2014-005 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: U.S. Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Number: 10.553, 10.555, 10.559
Federal Award Number and Year (or Other Identifying Number: 2012-13, 2013-14
Pass-Through Entity: Indiana Department of Education

Federal Agency: U.S. Department of Education
Federal Program: Special Education Grants - Grants to States, Special Education - Preschool Grants
CFDA Number: 84.027, 84.173
Federal Award Number and Year (or Other Identifying Number): 14211-003-PN01, 14212-003-PN01,
14213-003-PN01, 14214-003-PN01,
99914-003TA01, 45711-003-PN01,
45712-003-PN01, 45713-003-PN01,
45714-003-PN01

Pass-Through Entity: Indiana Department of Education

Federal Agency: U.S. Department of Education
Federal Program: Twenty-First Century Community Learning Centers
CFDA Number: 84.287
Federal Award Number and Year (or Other Identifying Number): 21ST CCLC Cohort 4, 21ST CCLC
Cohort 5, 21ST CCLC Cohort 6

Pass-Through Entity: Indiana Department of Education

Federal Agency: U.S. Department of Education
Federal Program: Improving Teacher Quality State Grants
CFDA Number: 84.367
Federal Award Number and Year (or Other Identifying Number): 2011-12, 2012-13, 2013-14
Pass-Through Entity: Indiana Department of Education

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

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, over the Allowable Costs/Cost Principles compliance requirements. The failure to establish an effective internal control system allowed noncompliance with the compliance requirements. A lack of segregation of duties within an internal control system could allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

The School Corporation has not designed or implemented adequate policies or procedures to ensure that semiannual certifications and time and effort records are in compliance with program requirements. The Food Service Director failed to maintain semiannual certifications and time and effort records on all full and part time employees paid from the School Lunch fund for the audit period. The Improving Teacher Quality State Grants failed to maintain time and effort records on substitutes. For the remaining grants there were instances where proper time and effort records were not maintained.

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 8.h.(5) unless a statistical sampling system (see subsection 8.h.(6) of this appendix) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with 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's management establish controls, including segregation of duties, related to the grant agreement and Allowable Costs/Cost Principles. We also recommended that the School Corporation maintain time and effort records and semiannual certifications for all applicable employees.

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

FINDING 2014-006 - ACTIVITIES ALLOWED OR UNALLOWED

Federal Agency: U.S. Department of Education
Federal Program: Twenty-First Century Community Learning Centers
CFDA Number: 84.287
Federal Award Number and Year (or Other Identifying Number): 21ST CCLC Cohort 4, 21ST CCLC Cohort 5, 21ST CCLC Cohort 6

Pass-Through Entity: Indiana Department of Education

Federal Agency: U.S. Department of Education
Federal Program: Improving Teacher Quality State Grants
CFDA Number: 84.367
Federal Award Number and Year: 2011-12, 2012-13, 2013-14
Pass-Through Entity: Indiana Department of Education

Federal Agency: U.S. Department of Education
Federal Program: Education Jobs Fund
CFDA Number: 84.410
Federal Award Number and Year (or Other Identifying Number): 2012-13
Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, over the Activities Allowed or Unallowed compliance requirements. The failure to establish an effective internal control system allowed noncompliance with the compliance requirements. A lack of segregation of duties within an internal control system could also allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs. There was no internal control over the approval of payroll claims. Payroll was not being approved by a responsible official. The School Board were approving the payroll accruals for the pay date (salaries, wages, commissions, taxes), and not a detailed list of payroll.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-87, Attachment B, Part 8(h), states in part:

"Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.

- (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit. . . ."

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

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, and comply with the grant agreement and compliance requirements listed above.

FINDING 2014-007 - CASH MANAGEMENT AND REPORTING

Federal Agency: U.S. Department of Education

Federal Program: Twenty-First Century Community Learning Centers

CFDA Number: 84.287

Federal Award Number and Year (or Other Identifying Number): 21ST CCLC Cohort 4, 21ST CCLC Cohort 5, 21ST CCLC Cohort 6

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Cash Management and Reporting compliance requirements that have a direct and material effect to the program. The failure to establish an effective internal control system allowed noncompliance with the compliance requirements. A lack of segregation of duties within an internal control system could also allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Reimbursement reports for Twenty-First Century Community Learning Centers grants were completed periodically throughout the audit period. When we requested the reimbursement reports for audit, only the form sent to Indiana Department of Education was provided. The School Corporation was not able to provide their supporting documentation for the amounts claimed nor were they able to run reports to match the amounts requested. There was no control in place to ensure reimbursement reports were accurate. Each grant project was accounted for in a fund established by the School Corporation; but we were unable to determine the amounts claimed for reimbursement. We did review the expenditures recorded in the funds established by the School Corporation and those selected for testing were for an allowable activity.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

34 CFR 80.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

34 CFR 80.21(d) states:

"*Reimbursement.* Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. Grantees and subgrantees may also be paid by reimbursement for any construction grant. Except as otherwise specified in regulation, Federal agencies shall not use the percentage of completion method to pay construction grants. The grantee or subgrantee may use that method to pay its construction contractor, and if it does, the awarding agency's payments to the grantee or subgrantee will be based on the grantee's or subgrantee's actual rate of disbursement."

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, and comply with the grant agreement and compliance requirements listed above.

FINDING 2014-008 - PERIOD OF AVAILABILITY

Federal Agency: U.S. Department of Education

Federal Program: Twenty-First Century Community Learning Centers

CFDA Number: 84.287

Federal Award Number and Year (or Other Identifying Number): 21ST CCLC Cohort 4, 21ST CCLC Cohort 5, 21ST CCLC Cohort 6

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Period of Availability compliance requirements. The failure to establish an effective internal control system allowed noncompliance with the compliance requirements. A lack of segregation of duties within an internal control system could also allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

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

The School Corporation did not maintain supporting documentation for their requests for reimbursement. As a result, we were unable to determine whether the expenditures claimed were correct and for the period stated on the reimbursement voucher.

The School Corporation did not ensure that all adjustments recorded in the grant funds were for transactions that occurred during the period of availability. Six of thirty-one adjustments sampled were for transactions that occurred outside the period of availability.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

34 CFR 80.23(a) states:

"General. Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period."

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, and comply with the grant agreement and compliance requirements listed above.

**FINDING 2014-009 - ACTIVITIES ALLOWED OR UNALLOWED
AND ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: U.S. Department of Education
Federal Program: Improving Teacher Quality State Grants
CFDA Number: 84.367
Federal Award Number and Year: 2011-12, 2012-13, 2013-14
Pass-Through Entity: Indiana Department of Education

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

Management of the School Corporation has not established an effective internal control system over the compliance for Activities Allowed or Unallowed. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

For the Improving Teacher Quality State Grants, the School Corporation has not designed or implemented policies or procedures to ensure that employees approved in the grant application were paid from federal programs. The grant contract requires grant funds to be used to reduce the number of students in the classroom. 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 application.

In September 2012, adjustments were made to the grant for \$106,886.85 for salary and benefits of teachers that were not approved on the grant application. We did not see where the grant was reimbursed for this from the general fund and is therefore considered 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 states in part:

"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."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the school corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and Activities Allowed or Unallowed compliance requirement.

FINDING 2014-010 - CASH MANAGEMENT, PERIOD OF AVAILABILITY, AND REPORTING

Federal Agency: U.S. Department of Education

Federal Program: Improving Teacher Quality State Grants

CFDA Number: 84.367

Federal Award Number and Year (or Other Identifying Number): 2011-12, 2012-13, 2013-14

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Cash Management, Period of Availability, and Reporting. The failure to establish an effective

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

internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Reimbursement requests seeking reimbursement for Improving Teacher Quality State Grants were completed periodically throughout the audit period. When grants are funded on a reimbursement basis, program costs must be paid before a reimbursement is requested. The School Corporation submits requests for reimbursement to the Indiana Department of Education. These requests for reimbursement are integral components of both the Cash Management and Reporting compliance requirements. The request for reimbursements were prepared and submitted by the Grant Monitor. The Grant Monitor generated a financial report from the School Corporation's ledger for disbursements paid for the reporting period covered. A spreadsheet was also maintained by the Grant Monitor and attached to the reimbursement form; which documented category, budget, amount of current reimbursement, and total amount spent for the grant. There is no evidence that anyone other than the Grant Monitor was involved in the preparation and submission of the request for reimbursement; there is no other review, oversight, or approval or additional control to ensure the accuracy of the reimbursement requests.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the school.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

FINDING 2014-011 - REPORTING

Federal Agency: U.S. Department of Education

Federal Program: Education Jobs Fund

CFDA Number: 84.410

Federal Award Number and Year (or Other Identifying Number): 2012-13

Pass-Through Entity: Indiana Department of Education

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

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, over the Reporting compliance requirement. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

The School Corporation is required to submit a reimbursement request to the Indiana Department of Education (IDOE) in order to receive a distribution from the Education Jobs fund. The Treasurer believed the reimbursement request was not necessitated by IDOE; however, upon our inquiry with the Indiana Department of Education they stated the request for reimbursement is a required form to receive a distribution of the funds. Reports were not maintained at the School Corporation; but were rather obtained through IDOE for testing. We considered the failure to have these reports available for audit or knowing the grant requirements to be a material weakness.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and Reporting compliance requirement.

AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

LAURA C. HACK
DIRECTOR OF
ELEMENTARY EDUCATION

PHONE: 812-376-4392
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BOARD OF SCHOOL TRUSTEES

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-1 – Activities Allowed or Unallowed

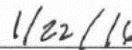
Original Assigned SBOA Audit Report Number: B41755
Fiscal Year: 2012
Federal Program: Improving Teacher Quality
CFDA Number: 84.367
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Education
Contact Person: Laura Hack
Title of Contact Person: Director of Elementary Education
Contact Phone Number: 812-376-4228

Status of Audit Finding:

In order to ensure that grant funds are expended only for allowable activities, the grant monitor has been involved with the Title II grant application submission and fund monitoring for the past few years, along with the Director of Elementary Education. Only teachers that have been listed on the approved grant application are assigned to be charged to the grant payroll. When completing the semi-annual certifications, we always confirm that teachers who have been paid with these funds have been approved on the current grant. Also, close monitoring of the payroll expenses in our financial system takes place on a monthly basis to review charges and correct any errors. When we submit the requests for reimbursement, they are as accurate as they can possibly be, to the best of our knowledge at the time of submission. If any errors are found after submission, we pursue corrections as quickly as possible both with our state contacts when necessary and the BCSC accounting and payroll departments. In order to provide reasonable assurance that we are managing this grant award in compliance with all federal requirements, supervisor verification of each document takes place prior to submission.


(Signature)


(Title)


(Date)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-1 – Activities Allowed or Unallowed

Original Assigned SBOA Audit Report Number: B41755

Fiscal Year: 2012

Federal Program: Improving Teacher Quality

CFDA Number: 84.367

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Education

Contact Person: Anna C. Villa

Title of Contact Person: Program Director

Contact Phone Number: 812-378-3888

Status of Audit Finding:

In August 2015, the new Program Director became aware that Time & Effort logs for every employee were not consistently maintained. New procedures are in place that require every employee to submit a Time & Effort log monthly to the Assistant Program Director either by school mail or electronically. Following verification, these documents are stored in the iCARE Administration office.

Anna C. Villa

(Signature)

21ST CCLC/iCARE Program Dir.

(Title)

1-27-2016

(Date)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

LAURA C. HACK
DIRECTOR OF
ELEMENTARY EDUCATION

PHONE: 812-376-4392
FAX: 812-376-4486

BOARD OF SCHOOL TRUSTEES

ROBERT ABRAMS
PAT BRYANT
JEFF CALDWELL
KATHY DAYHOFF-DWYER
JILL SHEDD
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POLLY VERRANIC

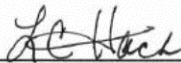
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS


FINDING 2012-2 – Allowable Costs/Cost Principles

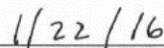
Original Assigned SBOA Audit Report Number: B41755
Fiscal Year: 2012
Federal Program: Improving Teacher Quality State Grants
CFDA Number: 84.367/84.287
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Education
Contact Person: Laura Hack
Title of Contact Person: Director of Elementary Education
Contact Phone Number: 812-376-4228

Status of Audit Finding:

In order to comply with the grant requirements, the grant monitor creates a list of staff members that are listed on the approved grant application. This list is then 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 in place to review these certifications on a semi-annual basis. Specifically, it is done at the end of each semester, in December and again in June. After they have been verified, these documents are maintained both in the grant folder by the Director of Elementary Education and in electronic form by the grant monitor. These controls should provide reasonable assurance that we are managing this award in compliance with all federal requirements.


(Signature)


(Title)


(Date)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-3 – Special Tests and Provisions – Participation of Private School Children

Original Assigned SBOA Audit Report Number: B41755

Fiscal Year: 2012

Federal Program: Twenty-First Century Community Learning Centers

CFDA Number: 84.287

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Education

Contact Person: Anna Villa

Title of Contact Person: iCARE/Beacon Program Director

Contact Phone Number: 812-376-4234 ext. 8032

Status of Audit Finding:

The grant monitor, in compliance with the grant requirements, has met with the head of each private school in Bartholomew County. After the meeting, we determined that certain requirements must be met for students to participate in 21st Century funded programs. The administration at the respective private schools have accepted to participate in the Beacon programs and are documented in the grant.

Anna C. Villa

(Signature)

Beacon Program Dir.

(Title)

12-4-15

(Date)

FINDING 2014 - 001

Contact Person: Pam Boles
Contact Number: 812-376-4222
Anticipated Completion Date: 3/7/2016

CORRECTIVE ACTION PLAN

The Deputy Treasurer reviews bank reconcilements on a monthly basis. Effective immediately the Deputy Treasurer will sign the reconciliation to indicate proof that the bank reconciliation was reviewed.

Signed Pamela K Boles
Titled Director of Accounting
Date 03/07/2016

FINDING 2014 - 002

Contact Person: VAUGHN SYLVA
Contact Number: 812-376-4300
Anticipated Completion Date: 3/7/16

CORRECTIVE ACTION PLAN

This was the first audit where the school corporation prepared this schedule. When I approached the auditors about guidance for what grants and numbers to pull for this report, I was instructed to follow the last audit. So I prepared a schedule that included all the funds from the prior audit, pulling revenue and expenditure numbers as instructed. I learned later there were 3 grants missing and two that had incorrect revenues and/or expenditures.

The corrective action plan for the next audit will have me: (1) start with the grants from this audit, (2) add any that weren't part of this audit, (3) delete those grants that were discontinued, and (4) make an adjustment to the Basic Grants to States program to separate the State and Federal dollars. The report will be reviewed by the Accounting Director.

Signed Vaughn Sylva

Titled Assistant Superintendent for Finance

Date 3/07/2016

FINDING 2014 - 003

Contact Person: Nancy Millspaugh, RD,CD

Contact Number: 812-376-4462

Anticipated Completion Date: Effective immediately

CORRECTIVE ACTION PLAN

FINDING -2014-003-

Food Service Director will receive a cash fund balance report to compare monthly to ensure that our net cash resources are limited to three months' average expenditures or will have plans documented as to how the excess is to be encumbered effective immediately.

FINDING 2014-003-To ensure that required monthly reimbursement request reports are accurately prepared and submitted, The meal claims reports will be submitted by school food service managers, reviewed and submitted by a food service office personnel, after review and approval by the Food Service Director. A form signifying the claims have been reviewed and submitted properly will be signed and kept on file monthly with the copies of the claims report effective immediately.

Signed Nancy Millspaugh
Titled Director of Food Service
Date 3-8-16

FINDING 2014 - 004

Contact Person: Nancy Millsbaugh, RD, CD

Contact Number: 812-376-4462

Anticipated Completion Date: Effective immediately

CORRECTIVE ACTION PLAN

FINDING 2014-004- A request for a certificate from a bidder to verify they have not been excluded or disbarred to do business with a federal program has been added to the Notice to Bid and to the spec sheets for Food Service Bids effective immediately.

Signed Nancy Millsbaugh

Titled Director of Food Service

Date 3-8-16

FINDING 2014 - 005

Contact Person: Nancy Millsbaugh, RD,CD

Contact Number: 812-378-4069

Anticipated Completion Date: 3/31/2016

CORRECTIVE ACTION PLAN

FINDING 2014-005-Food service director will complete a semi annual certification activity report for employees for the audit period and beyond. This will remain on file at the FS Office with time card information. The FS Personnel Supervisor will complete time and effort records on all full and part time employees paid from the food service department account. These will remain on file at the Food Service Office with time card records effective immediately.

Signed Nancy Millsbaugh
Titled Director of Food Service
Date 3-8-16

FINDING 2014 - 005

Contact Person: Laura Hack, Director of Elementary Education
Contact Number: 812-376-4392
Anticipated Completion Date: 3/7/16

CORRECTIVE ACTION PLAN

Time and Effort Records will be kept on substitutes that are paid by grant funds. Our Sub Coordinator will generate the report that verifies their work and the data which supports grant funding of said work will be maintained in the grant file.

Signed 

Titled: Director of Elementary Education

Date: March 7, 2016

FINDING 2014 - 005

Contact Person: Anna Villa
Contact Number: 812-378-3888
Anticipated Completion Date: 3-7-2016

CORRECTIVE ACTION PLAN

Since September 1, 2015, Time & Effort Logs are being properly maintained in the iCARE/Beacon administrative office. We require them to be signed by every staff member at a 21st CCLC site on a monthly basis and verified by the Site Coordinator at the school. Finally, they are reviewed and initialed by the Assistant Program Director, Jacob Radford, for accuracy.


Signed Anna C. Villa
Titled 21ST CCLC Program Director
Date 3-7-2016

FINDING 2014 - 005

Contact Person: George Van Horn
Contact Number: 812-376-4460
Anticipated Completion Date: March 9, 2016

CORRECTIVE ACTION PLAN

Semi-Annual Certification will be completed and signed by the appropriate administration. If necessary, Time and Effort Logs will be completed and signed by the employee and appropriate administrators. Copies of documentation will be kept with each grant.

Signed 
Titled Director of Special Education
Date March 9, 2016

FINDING 2014 - 006

Contact Person: Pam Boles
Contact Number: 812-376-4222
Anticipated Completion Date: 3/7/2016

CORRECTIVE ACTION PLAN

Since 2014, a payroll total sheet has been completed and signed off by payroll, and the Deputy Treasurer. An accounts payable voucher is also completed that is signed by payroll and Corporation Treasurer. We will continue to use this process, after each payroll.

Currently, an accounts payable docket register/check register is presented to the School Board for their approval and signature. Effective immediately, the payroll total(s) will be added to the accounts payable docket for School Board approval.

Signed Pamela N. Boles

Titled Director of Acctg

Date 3/7/2016

FINDING 2014 – 007

Contact Person: Anna Villa
Contact Number: 812-378-3888
Anticipated Completion Date: 3-7-2016

CORRECTIVE ACTION PLAN

The individuals that complete and sign the reimbursement requests are only those directly associated with the grants- Anna Villa; director of the program, Jennifer Edwards; finance manager of the program, Paula Betros; BCSC grant monitor, also reviews the reimbursement requests. We will provide and maintain support documentation for reimbursement requests.

Signed Anna C. Villa
Titled 21ST CCCLC Program Director
Date 3-7-2016

FINDING 2014 – 008

Contact Person: Anna Villa
Contact Number: 812-378-3888
Anticipated Completion Date: 3-7-2016

CORRECTIVE ACTION PLAN

Currently support documentation such as, the grant approval letter, reimbursement request form and budget amendment form is being maintained and will provide confirmation of the period of availability for each grant. The program director, Anna Villa, along with the BCSC Title I director, Chad Phillips and BCSC grant monitor, Paula Betros, review these details regularly.

Signed Anna C. Villa
Titled 21ST CCLC Program Director
Date 3-7-2016

FINDING 2014 - 009

Contact Person: Laura Hack, Director of Elementary Education

Contact Number: 812-376-4392

Anticipated Completion Date: 3/7/16

CORRECTIVE ACTION PLAN

In order to ensure that grant funds are expended only for allowable activities, the grant monitor has been involved with the Title II grant application submission and fund monitoring for the past few years, along with the Director of Elementary Education. Only teachers that have been listed on the approved grant application are assigned to be charged to the grant payroll. When completing the semi-annual certifications, we always confirm that teachers who have been paid with these funds have been approved on the current grant. Also, close monitoring of the payroll expenses in our financial system takes place on a monthly basis to review charges and correct any errors. When we submit the requests for reimbursement, they are as accurate as they can possibly be, to the best of our knowledge at the time of submission. If any errors are found after submission, we pursue corrections as quickly as possible both with our state contacts when necessary and the BCSC accounting and payroll departments. In order to provide reasonable assurance that we are managing this grant award in compliance with all federal requirements, supervisor verification of each document takes place prior to submission.

Signed _____



Titled: Director of Elementary Education

Date: March 8, 2016

FINDING 2014 - 010

Contact Person: Laura Hack, Director of Elementary Education

Contact Number: 812-376-4392

Anticipated Completion Date: 3/7/16

CORRECTIVE ACTION PLAN

Preparation and submission of reimbursement requests are now completed and reviewed by both the grant monitor and the Director of Elementary Education. The form is provided to us by the DOE and currently requires two signatures. Copies of each form submitted, along with supporting documentation, are maintained in the grant file.

Signed _____



Titled: Director of Elementary Education

Date: March 7, 2016

FINDING 2014 - 011

Contact Person: VAUGHN SYLVA
Contact Number: 812-376-4300
Anticipated Completion Date: 3/7/16

CORRECTIVE ACTION PLAN

All requests and reports associated with the Education Jobs Fund grant were filed with the Indiana Dept. of Education in a timely manner. However, when the auditors requested a copy of those documents, they couldn't be located at the time. They were later found, having been saved in a different file than was typically used for requesting reimbursements. The corrective action plan entails printing copies of all reports and requests for reimbursement as well as filing the .pdfs in the DOE file.

Signed Vaughn Sylva
Titled ASST Supt - FINANCE
Date 3/7/16

OTHER REPORTS

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