

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, 2014 to June 30, 2016



FILED
10/22/2018

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|---|--|
| Treasurer | Vaughn Sylva Chad Phillips | 07-01-14 to 06-30-17 07-01-17 to 06-30-19 |
| Superintendent of Schools | Dr. John B. Quick Dr. Jim Roberts | 07-01-14 to 06-30-16 07-01-16 to 06-30-19 |
| President of the School Board | Jeff Caldwell Robert Abrams Dr. Jill Shedd Rich Stenner Jeff Caldwell | 01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18 |



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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, 2014 to June 30, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016.

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, 2014 to June 30, 2016, 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 September 13, 2018, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 13, 2018



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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, 2014 to June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated September 13, 2018, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation'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 2016-001 and 2016-002 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

September 13, 2018

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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.

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016

| Fund | Cash and Investments 07-01-14 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-15 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-16 |
|---|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| General | \$ 8,541,406 | \$ 81,226,089 | \$ 80,103,054 | \$ 7,884 | \$ 9,672,325 | \$ 87,359,235 | \$ 82,102,312 | \$ - | \$ 14,929,248 |
| Debt Service | 6,934,169 | 8,126,866 | 9,567,417 | - | 5,493,618 | 10,184,080 | 8,993,766 | - | 6,683,932 |
| Retirement/Severance Bond Debt Service | 778,382 | 1,887,493 | 1,956,263 | - | 709,612 | 1,935,153 | 1,957,018 | - | 687,747 |
| Referendum Debt Exempt Capital | 5,579,661 | 11,151,512 | 11,084,000 | - | 5,647,173 | 11,471,581 | 10,118,500 | - | 7,000,254 |
| Capital Projects | 11,769,922 | 15,586,745 | 17,098,001 | - | 10,258,666 | 16,069,660 | 15,309,824 | 512,121 | 11,530,623 |
| School Transportation | 2,589,781 | 7,298,383 | 7,284,657 | - | 2,603,507 | 7,096,523 | 7,720,588 | - | 1,979,442 |
| School Bus Replacement | 2,152,591 | 1,222,675 | 1,978,541 | - | 1,396,725 | 1,272,180 | 1,699,500 | - | 969,405 |
| Rainy Day | 5,999,270 | - | - | - | 5,999,270 | 275,078 | - | - | 6,274,348 |
| Retirement/Severance Bond | 1,371,431 | 100,000 | 254,691 | - | 1,216,740 | 100,000 | 134,704 | - | 1,182,036 |
| Construction | 332,966 | - | 286,185 | - | 46,781 | 100 | 36,458 | - | 10,423 |
| 2012 Clifty GO Bond | 689,148 | - | 13,862 | - | 675,286 | 650 | 601,731 | - | 74,205 |
| 2014A Technology GO Bond | 1,957,905 | - | 1,531,674 | 20,000 | 446,231 | - | 444,531 | - | 1,700 |
| QZAB - BusyBee Johnson | 804,484 | - | 254,359 | - | 550,125 | - | 38,005 | (512,121) | (1) |
| 2014B Technology GO Bond | - | - | 1,902,196 | 1,980,000 | 77,804 | - | 76,771 | - | 1,033 |
| Central Middle School | 15,845 | - | - | - | 15,845 | - | - | - | 15,845 |
| 2015 - GO Rock and SSlide | - | - | 5,900 | 5,900 | - | - | 2,882,049 | 3,976,411 | 1,094,362 |
| New Tech Bond 2008 | 94,745 | - | - | - | 94,745 | - | - | - | 94,745 |
| 2013 Projects | 13,530,892 | - | 5,039,143 | - | 8,491,749 | 65,153 | 4,994,402 | - | 3,562,500 |
| School Lunch | 1,418,113 | 4,768,681 | 5,366,397 | 179,603 | 1,000,000 | 5,640,285 | 4,958,384 | (179,603) | 1,502,298 |
| Textbook Rental | 419,592 | 1,124,557 | 1,080,275 | - | 463,874 | 1,265,233 | 1,457,694 | - | 271,413 |
| Self-Insurance | 11,317,614 | 14,691,816 | 16,263,630 | - | 9,745,800 | 14,779,273 | 16,921,715 | (1,318) | 7,602,040 |
| Levy Excess | 916,775 | 896,085 | - | - | 1,812,860 | - | - | - | 1,812,860 |
| Joint Services and Supply - Special Education Cooperative | 675,549 | 1,098,351 | 1,016,846 | 27 | 757,081 | 1,073,716 | 928,739 | - | 902,058 |
| Joint Services and Supply - Area Vocational School | 617,437 | 192,357 | 165,342 | (84) | 644,368 | 169,315 | 133,939 | - | 679,744 |
| Alternative Education | 59,714 | 46,900 | 18,615 | - | 87,999 | 56,041 | 14,626 | - | 129,414 |
| Early Intervention Grant | 61,591 | - | 61,592 | - | (1) | 191,859 | 165,893 | - | 25,965 |
| Reading Recovery | - | 9,795 | 8,638 | (652) | 505 | 6,192 | 10,204 | 3,506 | (1) |
| School Intervention and Career Counseling | 31,421 | 45,524 | 43,442 | - | 33,503 | 69,736 | 44,446 | - | 58,793 |
| Donations, Gifts, and Trust | 29,937 | 135,406 | 57,803 | (175) | 107,365 | 23,592 | 73,223 | (575) | 57,159 |
| Fund Supplement | 1,798,619 | - | 910,000 | (210,215) | 678,404 | 446,354 | - | 39,758 | 1,164,516 |
| Instructional Support - Art Fees | 24,852 | 88,452 | 21,517 | - | 91,787 | 104,954 | 17,805 | - | 178,936 |
| Partnership Grant | 147,573 | 108,504 | 190,217 | - | 65,860 | 30,343 | 23,517 | 1,508 | 74,194 |
| Bright Beginnings | - | 160,737 | 221,413 | 60,677 | 1 | 156,032 | 242,901 | 86,869 | 1 |
| Clifty Trail | - | 69,201 | 61,794 | - | 7,407 | - | 120 | - | 7,287 |
| Columbus North Language Arts | 2,763 | - | - | - | 2,763 | - | - | - | 2,763 |
| Council for Youth - J. Douglas | 2,813 | 10 | 2,822 | - | 1 | - | - | - | 1 |
| Jolie Crider Reach-Out Fund | 93,756 | 22,770 | 31,496 | - | 85,030 | 22,770 | 9,374 | - | 98,426 |
| Instructional Support | 4,682 | - | - | - | 4,682 | - | 4,682 | - | - |
| i-Care | 21,871 | 681,501 | 542,164 | (2,518) | 158,690 | 758,977 | 477,053 | (978) | 439,636 |
| Columbus Meridian Kiwanis | - | 2,147 | 2,147 | - | - | - | - | - | - |
| Adult and Continuing Education | 43,210 | 20,272 | 28,733 | - | 34,749 | 18,493 | 25,107 | - | 28,135 |
| North Extra-Curricular Assisted | 12,286 | 31,359 | 29,158 | - | 14,487 | 18,318 | 19,916 | - | 12,889 |
| East Extra-Curricular Assisted | 8,120 | 32,321 | 28,980 | - | 11,461 | 28,138 | 28,743 | - | 10,856 |
| Central Extra-Curricular Assisted | 7,414 | 4,522 | 3,332 | - | 8,604 | 4,998 | 3,943 | - | 9,659 |
| Book Buddies | 19,889 | 2,018 | 6,434 | - | 15,473 | 1,279 | 6,122 | - | 10,630 |

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, 2015 and 2016

| Fund | Cash and Investments 07-01-14 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-15 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-16 |
|---|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| After School ESL Clifty/Taylorsville | 11,009 | - | - | - | 11,009 | - | - | - | 11,009 |
| McDowell - CBC | 740 | 19,393 | 20,950 | 815 | (2) | 17,660 | 21,425 | 3,765 | (2) |
| McDowell Extra-Curricular Assisted | 12,977 | 1,233 | 2,231 | - | 11,979 | - | 1,019 | - | 10,960 |
| Southside Extra-Curricular Assisted | 398 | 270 | 245 | - | 423 | 264 | 645 | - | 42 |
| Parkside Extra-Curricular Assisted | 1,779 | 70 | - | - | 1,849 | 70 | - | - | 1,919 |
| Richards Extra-Curricular Assisted | 1,803 | 13,275 | - | - | 15,078 | 320 | - | - | 15,398 |
| Mt. Healthy Extra-Curricular Assisted | 606 | 228 | 113 | - | 721 | 376 | 369 | - | 728 |
| Rockcreek Extra-Curricular Assisted | 13,162 | 11,363 | 17,799 | - | 6,726 | 12,965 | 11,176 | - | 8,515 |
| Schmitt Extra-Curricular Assisted | - | - | - | - | - | 38 | 38 | - | - |
| Smith Extra-Curricular Assisted | 196 | - | - | - | 196 | 89 | - | - | 285 |
| Taylorsville Extra-Curricular Assisted | 1,151 | 238 | 521 | - | 868 | 1,000 | 1,018 | - | 850 |
| Elementary - New Tech Design | 10,585 | - | - | - | 10,585 | - | 782 | - | 9,803 |
| Lincoln New Tech Extra-Curricular Assisted | 1,170 | 35 | - | - | 1,205 | - | 855 | - | 350 |
| Administration In and Out | 53,958 | 54,486 | 30,935 | - | 77,509 | 210,162 | 168,958 | - | 118,713 |
| Signature Academy | - | 436 | 75 | (361) | - | - | 113 | 113 | - |
| Latino Family Conn | 43,538 | - | 19,412 | (24,126) | - | - | - | - | - |
| Family School Partners | 88,521 | 77,092 | 94,167 | 24,626 | 96,072 | 98,780 | 88,801 | - | 106,051 |
| Insurance Repair Employee | 3,957 | - | - | - | 3,957 | - | - | - | 3,957 |
| Diversity | 1,170 | - | - | - | 1,170 | - | - | - | 1,170 |
| Rebound - McDowell | 15,465 | - | 5,044 | - | 10,421 | - | 2,428 | (29) | 7,964 |
| INA - Irwin - Sweeney - Miller Foundation | 1,300 | - | - | - | 1,300 | - | - | - | 1,300 |
| Hazel Teegarden Foundation | 3,395 | - | - | - | 3,395 | - | - | - | 3,395 |
| Equity of Access Assistance | 12,289 | - | 300 | - | 11,989 | - | - | - | 11,989 |
| Bartholomew School Foundation | 5,394 | 47,640 | 38,452 | - | 14,582 | 35,339 | 42,474 | - | 7,447 |
| NAWC Scholarship | 1,286 | - | - | - | 1,286 | - | - | - | 1,286 |
| Jefferson Rent - Cummins | 102,837 | - | - | - | 102,837 | - | 16,400 | - | 86,437 |
| Cummins Foundation | 43,819 | 30,750 | 35,716 | (902) | 37,951 | 1,943 | 20,402 | (16,128) | 3,364 |
| Construction, Remodeling, and Equipping Buildings | 1,734,124 | 2,300,000 | 3,246,643 | - | 787,481 | - | 653,592 | 47,612 | 181,501 |
| Miscellaneous Programs | 29,635 | - | 4,363 | - | 25,272 | 36 | 1,512 | - | 23,796 |
| Gifts, Donations and Bequests | 19,299 | - | 16,064 | - | 3,235 | - | - | - | 3,235 |
| Utterback Bequest | 3,638 | - | - | - | 3,638 | - | - | - | 3,638 |
| Miscellaneous Training Programs | 66,874 | 560,479 | 556,697 | (25,917) | 44,739 | 644,754 | 588,236 | (23,473) | 77,784 |
| Mildred A. Murray Bequest | 5,227 | - | - | - | 5,227 | - | 2,000 | - | 3,227 |
| Custer Foundation | 986 | - | - | - | 986 | - | - | - | 986 |
| Mt. Healthy Summer Enrichment | 5,189 | - | - | - | 5,189 | - | 31 | - | 5,158 |
| Instructional Support | 2,726 | - | - | - | 2,726 | 204,744 | 204,710 | - | 2,760 |
| Formative Assessment | - | - | - | - | - | 957 | - | - | 957 |
| Instruction Support | 1,113 | 550 | 1,067 | - | 596 | - | 166 | - | 430 |
| Shop Printing | 8,616 | 1,886 | - | - | 10,502 | 613 | 4,409 | - | 6,706 |
| Pease Education Program | 10,511 | - | - | (10,511) | - | - | - | - | - |
| Teacher Quality Improvement Program | 8,202 | 735 | 5,051 | - | 3,886 | 9,101 | 1,421 | - | 11,566 |
| Medicaid Reimbursement | 255,810 | 150,748 | 314,496 | - | 92,062 | 151,694 | 186,950 | - | 56,806 |
| Non-English Speaking Programs | 37,617 | - | 37,618 | - | (1) | - | - | - | (1) |
| Technology Grants [IC 20-40-15] | 404,489 | 180,530 | 390,661 | - | 194,358 | 366,689 | 180,718 | - | 380,329 |
| Performance Based Awards | - | 421,448 | 406,957 | - | 14,491 | 354,156 | 407,971 | 39,325 | 1 |

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, 2015 and 2016

| Fund | Cash and Investments 07-01-14 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-15 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-16 |
|--|-------------------------------------|-----------------------|-----------------------|--------------------------------------|-------------------------------------|-----------------------|-----------------------|--------------------------------------|-------------------------------------|
| GED Testing | 11,061 | 21,203 | 23,354 | - | 8,910 | 39,030 | 28,877 | - | 19,063 |
| High Ability | - | 76,047 | 59,957 | 977 | 17,067 | 75,080 | 88,706 | - | 3,441 |
| Alternative Fuel Vehicle Grant | 5,643 | - | - | - | 5,643 | - | - | - | 5,643 |
| Bookstore Resale | - | 8,733 | 11,321 | 2,588 | - | 10,677 | 15,069 | 4,392 | - |
| Towel and Laundry | 40,689 | 6,765 | 31,255 | - | 16,199 | 8,415 | - | - | 24,614 |
| Lock | 16,803 | 2,795 | - | - | 19,598 | 2,976 | - | - | 22,574 |
| National Governors' Association Grants | 5,538 | - | - | - | 5,538 | - | - | - | 5,538 |
| Pre-K Program | 88,091 | 39,339 | 75,811 | - | 51,619 | 8,600 | 44,055 | (16,164) | - |
| Criminal History Research | 3,282 | 4,461 | 3,738 | - | 4,005 | 4,569 | 3,549 | - | 5,025 |
| Title I Part A | (375,543) | 2,652,894 | 2,371,336 | 470 | (93,515) | 2,003,400 | 2,114,174 | - | (204,289) |
| Title I Part D | (2,024) | 13,629 | 12,988 | - | (1,383) | 8,798 | 44,016 | - | (36,601) |
| Title I SIG | - | 6,015 | 7,007 | (470) | (1,462) | 54,893 | 53,432 | - | (1) |
| Title I Part C Migrant | (48,398) | 91,481 | 322,146 | - | (279,063) | 331,497 | 52,436 | - | (2) |
| McKinney Homeless | 438 | - | - | (438) | - | - | - | - | - |
| Community Conservation | 1,786 | - | - | - | 1,786 | - | - | - | 1,786 |
| Stewart Homeless Assistance Act | - | 42,462 | 48,193 | 438 | (5,293) | 44,036 | 38,743 | - | - |
| Serve America | 4,532 | - | - | - | 4,532 | - | - | - | 4,532 |
| (IDEA, Part B) LEA Capacity Building (Sliver) Grants | (67,474) | 3,744,484 | 3,793,924 | 933 | (115,981) | 3,538,595 | 3,556,857 | - | (134,243) |
| Preschool Handicap | (3,530) | 107,038 | 108,801 | (16) | (5,309) | 128,729 | 127,643 | - | (4,223) |
| IDEA UDL 2008-09 Targeted | - | - | 293 | - | (293) | - | - | - | (293) |
| Adult Basic Education | (131,148) | 647,257 | 657,296 | - | (141,187) | 622,702 | 600,896 | - | (119,381) |
| ABE 08-09 | - | - | - | - | - | - | 152 | - | (152) |
| Nutritional Grant - State | 342 | - | - | - | 342 | - | - | - | 342 |
| Perkins 13-14 | (72,360) | 342,080 | 301,083 | 84 | (31,279) | 321,067 | 326,875 | - | (37,087) |
| 21st Century Learning Center | - | 84,648 | 57,730 | - | 26,918 | 173,858 | 152,386 | - | 48,390 |
| 21st Century Beacon Grant | (6,052) | 515,797 | 576,988 | - | (67,243) | 91,672 | 10,430 | - | 13,999 |
| i-Care Cohort | - | - | 8,329 | - | (8,329) | 392,400 | 468,017 | 978 | (82,968) |
| ITQ, Enhanced Education Through Technology, Title II, Part D | (11,303) | 299,414 | 286,410 | (9,814) | (8,113) | 281,558 | 313,311 | - | (39,866) |
| Rural Schools Achievement | (16,888) | 62,852 | 175,662 | 902 | (128,796) | 254,828 | 145,567 | 16,128 | (3,407) |
| Title II Part B Math and Science Partnership | (41,373) | 164,813 | 125,251 | - | (1,811) | 117,163 | 117,271 | - | (1,919) |
| Reading First, No Child Left Behind | 17,160 | - | - | - | 17,160 | - | - | - | 17,160 |
| INA-Tech LIT/High Tech TIII | - | - | 275 | 275 | - | - | 215 | 215 | - |
| Education Technology | 13,797 | 253 | 5,744 | - | 8,306 | - | 4,461 | - | 3,845 |
| Payroll Clearing | 2,566,638 | 18,805,647 | 18,803,911 | - | 2,568,374 | 17,641,581 | 17,643,098 | - | 2,566,857 |
| Curricular Fees | 77,535 | 111,274 | 112,385 | - | 76,424 | 120,532 | 112,563 | - | 84,393 |
| Postage | 9,677 | 10,148 | 7,600 | - | 12,225 | 10,694 | 20,045 | - | 2,874 |
| Retiree Insurance | 1,355 | 11,117 | 10,882 | - | 1,590 | 14,003 | 11,433 | - | 4,160 |
| Trapp Overpayment | 10,867 | - | - | - | 10,867 | - | - | - | 10,867 |
| Totals | <u>\$ 86,003,891</u> | <u>\$ 182,578,580</u> | <u>\$ 197,767,977</u> | <u>\$ 2,000,000</u> | <u>\$ 72,814,494</u> | <u>\$ 189,108,394</u> | <u>\$ 191,381,201</u> | <u>\$ 3,982,312</u> | <u>\$ 74,523,999</u> |

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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

Funding Policy and Annual Pension Cost

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

C. Additional Pension Plan

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for grants that operate on a reimbursable basis. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2015 or 2016.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The School Corporation has entered into capital leases with Columbus Repair and Renovation School Building Corporation, series 2012, Columbus Repair and Renovation School Building Corporation, series 2014 A&B, Columbus Multi-School Building Corporation, series 2013, and Columbus Multi-High School Building Corporation, series 2010 (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years 2015 and 2016 totaled \$13,368,838 and \$13,332,000, 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://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

| | General | Debt Service | Retirement/ Severance Bond Debt Service | Referendum Debt Exempt Capital | Capital Projects | School Transportation | School Bus Replacement | Rainy Day | Retirement/ Severance Bond | Construction |
|---|--------------|--------------|---|---|---------------------|--------------------------|------------------------------|--------------|----------------------------------|--------------|
| Cash and investments - beginning | \$ 8,541,406 | \$ 6,934,169 | \$ 778,382 | \$ 5,579,661 | \$ 11,769,922 | \$ 2,589,781 | \$ 2,152,591 | \$ 5,999,270 | \$ 1,371,431 | \$ 332,966 |
| Receipts: | | | | | | | | | | |
| Local sources | 859,933 | 7,278,866 | 1,381,493 | 9,065,512 | 11,892,745 | 5,307,655 | 839,675 | - | 100,000 | - |
| Intermediate sources | 159 | - | - | - | - | - | - | - | - | - |
| State sources | 68,425,321 | - | - | - | - | - | - | - | - | - |
| Federal sources | 221,135 | - | - | - | - | - | - | - | - | - |
| Temporary loans | 11,700,170 | 848,000 | 506,000 | 2,086,000 | 3,694,000 | 1,982,000 | 383,000 | - | - | - |
| Other receipts | 19,371 | - | - | - | - | 8,728 | - | - | - | - |
| Total receipts | 81,226,089 | 8,126,866 | 1,887,493 | 11,151,512 | 15,586,745 | 7,298,383 | 1,222,675 | - | 100,000 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 48,004,651 | - | - | - | - | - | - | - | - | - |
| Support services | 20,932,790 | 16,108 | - | - | 10,268,825 | 5,334,657 | 1,528,541 | - | 254,691 | 13,024 |
| Noninstructional services | 808,438 | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | 72,175 | - | - | - | 2,319,176 | - | - | - | - | 273,161 |
| Debt service | 10,285,000 | 9,551,309 | 1,956,263 | 11,084,000 | 4,510,000 | 1,950,000 | 450,000 | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 80,103,054 | 9,567,417 | 1,956,263 | 11,084,000 | 17,098,001 | 7,284,657 | 1,978,541 | - | 254,691 | 286,185 |
| Excess (deficiency) of receipts over disbursements | 1,123,035 | (1,440,551) | (68,770) | 67,512 | (1,511,256) | 13,726 | (755,866) | - | (154,691) | (286,185) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | 9,814 | - | - | - | - | - | - | - | - | - |
| Transfers out | (1,930) | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 7,884 | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,130,919 | (1,440,551) | (68,770) | 67,512 | (1,511,256) | 13,726 | (755,866) | - | (154,691) | (286,185) |
| Cash and investments - ending | \$ 9,672,325 | \$ 5,493,618 | \$ 709,612 | \$ 5,647,173 | \$ 10,258,666 | \$ 2,603,507 | \$ 1,396,725 | \$ 5,999,270 | \$ 1,216,740 | \$ 46,781 |

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, 2015

| | 2012 Clifty GO Bond | 2014A Technology GO Bond | QZAB - BusyBee Johnson | 2014B Technology GO Bond | Central Middle School | 2015 - GO Rock and Sside | New Tech Bond 2008 | 2013 Projects | School Lunch | Textbook Rental |
|---|---------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------|--------------------------------|--------------------------|------------------|-----------------|--------------------|
| Cash and investments - beginning | \$ 689,148 | \$ 1,957,905 | \$ 804,484 | \$ - | \$ 15,845 | \$ - | \$ 94,745 | \$ 13,530,892 | \$ 1,418,113 | \$ 419,592 |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | 2,075,588 | 744,620 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | 379,937 |
| Federal sources | - | - | - | - | - | - | - | - | 2,690,113 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | 2,980 | - |
| Total receipts | - | - | - | - | - | - | - | - | 4,768,681 | 1,124,557 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - | - |
| Support services | 12,562 | 1,517,843 | - | 1,875,057 | - | - | - | 31,790 | 88,731 | 1,080,275 |
| Noninstructional services | - | - | - | - | - | - | - | - | 5,238,983 | - |
| Facilities acquisition and construction | 1,300 | - | 254,359 | 27,139 | - | 5,900 | - | 5,007,353 | 38,683 | - |
| Debt service | - | 13,831 | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 13,862 | 1,531,674 | 254,359 | 1,902,196 | - | 5,900 | - | 5,039,143 | 5,366,397 | 1,080,275 |
| Excess (deficiency) of receipts over disbursements | (13,862) | (1,531,674) | (254,359) | (1,902,196) | - | (5,900) | - | (5,039,143) | (597,716) | 44,282 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | 20,000 | - | 1,980,000 | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 5,900 | - | - | 179,603 | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | 20,000 | - | 1,980,000 | - | 5,900 | - | - | 179,603 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (13,862) | (1,511,674) | (254,359) | 77,804 | - | - | - | (5,039,143) | (418,113) | 44,282 |
| Cash and investments - ending | \$ 675,286 | \$ 446,231 | \$ 550,125 | \$ 77,804 | \$ 15,845 | \$ - | \$ 94,745 | \$ 8,491,749 | \$ 1,000,000 | \$ 463,874 |

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, 2015

| | Self- Insurance | Levy Excess | Joint Services and Supply - Special Education Cooperative | Joint Services and Supply - Area Vocational School | Alternative Education | Early Intervention Grant | Reading Recovery | School Intervention and Career Counseling | Donations, Gifts, and Trust | Fund Supplement |
|---|--------------------|----------------|--|---|--------------------------|--------------------------------|---------------------|---|-----------------------------------|--------------------|
| Cash and investments - beginning | \$ 11,317,614 | \$ 916,775 | \$ 675,549 | \$ 617,437 | \$ 59,714 | \$ 61,591 | \$ - | \$ 31,421 | \$ 29,937 | \$ 1,798,619 |
| Receipts: | | | | | | | | | | |
| Local sources | 13,965,047 | 896,085 | 1,098,351 | 192,357 | - | - | - | - | 134,201 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | 46,900 | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 726,769 | - | - | - | - | - | 9,795 | 45,524 | 1,205 | - |
| Total receipts | 14,691,816 | 896,085 | 1,098,351 | 192,357 | 46,900 | - | 9,795 | 45,524 | 135,406 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | 770,234 | 145,474 | 18,615 | 55,166 | 8,638 | - | 4,005 | 310,000 |
| Support services | 666 | - | 244,524 | 19,868 | - | 6,426 | - | 43,442 | 43,088 | 600,000 |
| Noninstructional services | - | - | - | - | - | - | - | - | 10,710 | - |
| Facilities acquisition and construction | - | - | 2,088 | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 16,262,964 | - | - | - | - | - | - | - | - | - |
| Total disbursements | 16,263,630 | - | 1,016,846 | 165,342 | 18,615 | 61,592 | 8,638 | 43,442 | 57,803 | 910,000 |
| Excess (deficiency) of receipts over disbursements | (1,571,814) | 896,085 | 81,505 | 27,015 | 28,285 | (61,592) | 1,157 | 2,082 | 77,603 | (910,000) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | 27 | - | - | - | - | - | 946 | 171,782 |
| Transfers out | - | - | - | (84) | - | - | (652) | - | (1,121) | (381,997) |
| Total other financing sources (uses) | - | - | 27 | (84) | - | - | (652) | - | (175) | (210,215) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,571,814) | 896,085 | 81,532 | 26,931 | 28,285 | (61,592) | 505 | 2,082 | 77,428 | (1,120,215) |
| Cash and investments - ending | \$ 9,745,800 | \$ 1,812,860 | \$ 757,081 | \$ 644,368 | \$ 87,999 | \$ (1) | \$ 505 | \$ 33,503 | \$ 107,365 | \$ 678,404 |

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, 2015

| | Instructional Support - Art Fees | Partnership Grant | Bright Beginnings | Clifty Trail | Columbus North Language Arts | Council for Youth - J. Douglas | Jolie Crider Reach-Out Fund | Instructional Support | i-Care | Columbus Meridian Kiwanis |
|---|--|----------------------|----------------------|-----------------|---------------------------------------|---|--------------------------------------|--------------------------|------------|---------------------------------|
| Cash and investments - beginning | \$ 24,852 | \$ 147,573 | \$ - | \$ - | \$ 2,763 | \$ 2,813 | \$ 93,756 | \$ 4,682 | \$ 21,871 | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | 88,452 | 108,504 | - | 69,201 | - | 10 | 22,770 | - | 681,501 | 2,147 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 160,737 | - | - | - | - | - | - | - |
| Total receipts | 88,452 | 108,504 | 160,737 | 69,201 | - | 10 | 22,770 | - | 681,501 | 2,147 |
| Disbursements: | | | | | | | | | | |
| Instruction | 21,517 | - | - | - | - | 2,822 | 12,923 | - | 25,843 | 2,147 |
| Support services | - | 165,217 | 221,413 | - | - | - | - | - | 516,321 | - |
| Noninstructional services | - | 25,000 | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | 61,794 | - | - | 18,573 | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 21,517 | 190,217 | 221,413 | 61,794 | - | 2,822 | 31,496 | - | 542,164 | 2,147 |
| Excess (deficiency) of receipts over disbursements | 66,935 | (81,713) | (60,676) | 7,407 | - | (2,812) | (8,726) | - | 139,337 | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | 137,726 | - | - | - | - | 3,074 | 21,533 | - |
| Transfers out | - | - | (77,049) | - | - | - | - | (3,074) | (24,051) | - |
| Total other financing sources (uses) | - | - | 60,677 | - | - | - | - | - | (2,518) | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 66,935 | (81,713) | 1 | 7,407 | - | (2,812) | (8,726) | - | 136,819 | - |
| Cash and investments - ending | \$ 91,787 | \$ 65,860 | \$ 1 | \$ 7,407 | \$ 2,763 | \$ 1 | \$ 85,030 | \$ 4,682 | \$ 158,690 | \$ - |

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, 2015

| | Adult and Continuing Education | North Extra-Curricular Assisted | East Extra-Curricular Assisted | Central Extra-Curricular Assisted | Book Buddies | After School ESL Clifty/ Taylorsville | McDowell - CBC | McDowell Extra-Curricular Assisted | Southside Extra-Curricular Assisted | Parkside Extra-Curricular Assisted |
|---|---|---------------------------------------|--------------------------------------|---|-----------------|---|-------------------|--|---|--|
| Cash and investments - beginning | \$ 43,210 | \$ 12,286 | \$ 8,120 | \$ 7,414 | \$ 19,889 | \$ 11,009 | \$ 740 | \$ 12,977 | \$ 398 | \$ 1,779 |
| Receipts: | | | | | | | | | | |
| Local sources | 20,272 | 28,067 | 32,321 | 4,522 | 2,018 | - | 19,393 | 1,233 | 70 | 70 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 3,292 | - | - | - | - | - | - | 200 | - |
| Total receipts | 20,272 | 31,359 | 32,321 | 4,522 | 2,018 | - | 19,393 | 1,233 | 270 | 70 |
| Disbursements: | | | | | | | | | | |
| Instruction | 28,733 | 18,547 | 10,879 | 253 | 278 | - | 20,710 | 689 | 245 | - |
| Support services | - | 3,292 | - | - | 6,156 | - | 240 | - | - | - |
| Noninstructional services | - | 7,319 | 18,101 | 3,079 | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | 1,542 | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 28,733 | 29,158 | 28,980 | 3,332 | 6,434 | - | 20,950 | 2,231 | 245 | - |
| Excess (deficiency) of receipts over disbursements | (8,461) | 2,201 | 3,341 | 1,190 | (4,416) | - | (1,557) | (998) | 25 | 70 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 815 | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | 815 | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (8,461) | 2,201 | 3,341 | 1,190 | (4,416) | - | (742) | (998) | 25 | 70 |
| Cash and investments - ending | \$ 34,749 | \$ 14,487 | \$ 11,461 | \$ 8,604 | \$ 15,473 | \$ 11,009 | \$ (2) | \$ 11,979 | \$ 423 | \$ 1,849 |

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, 2015

| | Richards Extra-Curricular Assisted | Mt. Healthy Extra-Curricular Assisted | Rockcreek Extra-Curricular Assisted | Schmitt Extra-Curricular Assisted | Smith Extra-Curricular Assisted | Taylorville Extra-Curricular Assisted | Elementary - New Tech Design | Lincoln New Tech Extra-Curricular Assisted | Administration In and Out | Signature Academy |
|---|--|---|---|---|---------------------------------------|---|---------------------------------------|--|------------------------------------|----------------------|
| Cash and investments - beginning | \$ 1,803 | \$ 606 | \$ 13,162 | \$ - | \$ 196 | \$ 1,151 | \$ 10,585 | \$ 1,170 | \$ 53,958 | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | - | 228 | 11,363 | - | - | 238 | - | 35 | 2,000 | 436 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 13,275 | - | - | - | - | - | - | - | 52,486 | - |
| Total receipts | 13,275 | 228 | 11,363 | - | - | 238 | - | 35 | 54,486 | 436 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | 2,246 | - |
| Support services | - | 113 | 17,327 | - | - | - | - | - | 24,576 | 75 |
| Noninstructional services | - | - | 472 | - | - | 214 | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | 307 | - | - | 4,113 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 113 | 17,799 | - | - | 521 | - | - | 30,935 | 75 |
| Excess (deficiency) of receipts over disbursements | 13,275 | 115 | (6,436) | - | - | (283) | - | 35 | 23,551 | 361 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | 1,994 | - | - | - | - | - | 75 |
| Transfers out | - | - | - | (1,994) | - | - | - | - | - | (436) |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | (361) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 13,275 | 115 | (6,436) | - | - | (283) | - | 35 | 23,551 | - |
| Cash and investments - ending | \$ 15,078 | \$ 721 | \$ 6,726 | \$ - | \$ 196 | \$ 868 | \$ 10,585 | \$ 1,205 | \$ 77,509 | \$ - |

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, 2015

| | Latino Family Conn | Family School Partners | Insurance Repair Employee | Diversity | Rebound - McDowell | INA - Inwin - Sweeney - Miller Foundation | Hazel Teegarden Foundation | Equity of Access Assistance | Bartholomew School Foundation | NAWC Scholarship |
|---|--------------------------|------------------------------|---------------------------------|-----------|-----------------------|---|----------------------------------|-----------------------------------|-------------------------------------|---------------------|
| Cash and investments - beginning | \$ 43,538 | \$ 88,521 | \$ 3,957 | \$ 1,170 | \$ 15,465 | \$ 1,300 | \$ 3,395 | \$ 12,289 | \$ 5,394 | \$ 1,286 |
| Receipts: | | | | | | | | | | |
| Local sources | - | 77,092 | - | - | - | - | - | - | 35,880 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | 11,760 | - |
| Total receipts | - | 77,092 | - | - | - | - | - | - | 47,640 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 19,412 | 94,167 | - | - | 5,044 | - | - | - | 5,206 | - |
| Support services | - | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | 33,246 | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | 300 | - | - |
| Total disbursements | 19,412 | 94,167 | - | - | 5,044 | - | - | 300 | 38,452 | - |
| Excess (deficiency) of receipts over disbursements | (19,412) | (17,075) | - | - | (5,044) | - | - | (300) | 9,188 | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | 1,999 | 26,625 | - | - | - | - | - | - | - | - |
| Transfers out | (26,125) | (1,999) | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (24,126) | 24,626 | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (43,538) | 7,551 | - | - | (5,044) | - | - | (300) | 9,188 | - |
| Cash and investments - ending | \$ - | \$ 96,072 | \$ 3,957 | \$ 1,170 | \$ 10,421 | \$ 1,300 | \$ 3,395 | \$ 11,989 | \$ 14,582 | \$ 1,286 |

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, 2015

| | Jefferson Rent - Cummins | Cummins Foundation | Construction, Remodeling, and Equipping Buildings | Miscellaneous Programs | Gifts, Donations and Bequests | Utterback Bequest | Miscellaneous Training Programs | Mildred A. Murray Bequest | Custer Foundation | Mt. Healthy Summer Enrichment |
|---|--------------------------------|-----------------------|---|---------------------------|--|----------------------|---------------------------------------|---------------------------------|----------------------|-------------------------------------|
| Cash and investments - beginning | \$ 102,837 | \$ 43,819 | \$ 1,734,124 | \$ 29,635 | \$ 19,299 | \$ 3,638 | \$ 66,874 | \$ 5,227 | \$ 986 | \$ 5,189 |
| Receipts: | | | | | | | | | | |
| Local sources | - | 30,750 | 2,300,000 | - | - | - | 531,131 | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | 29,348 | - | - | - |
| Total receipts | - | 30,750 | 2,300,000 | - | - | - | 560,479 | - | - | - |
| Disbursements: | | | | | | | | | | |
| Instruction | - | 35,476 | - | 4,363 | 16,064 | - | 382,566 | - | - | - |
| Support services | - | 240 | - | - | - | - | 174,131 | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | 3,246,643 | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 35,716 | 3,246,643 | 4,363 | 16,064 | - | 556,697 | - | - | - |
| Excess (deficiency) of receipts over disbursements | - | (4,966) | (946,643) | (4,363) | (16,064) | - | 3,782 | - | - | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 61,898 | - | - | - |
| Transfers out | - | (902) | - | - | - | - | (87,815) | - | - | - |
| Total other financing sources (uses) | - | (902) | - | - | - | - | (25,917) | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (5,868) | (946,643) | (4,363) | (16,064) | - | (22,135) | - | - | - |
| Cash and investments - ending | \$ 102,837 | \$ 37,951 | \$ 787,481 | \$ 25,272 | \$ 3,235 | \$ 3,638 | \$ 44,739 | \$ 5,227 | \$ 986 | \$ 5,189 |

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, 2015

| | Instructional Support | Formative Assessment | Instruction Support | Shop Printing | Pease Education Program | Teacher Quality Improvement Program | Medicaid Reimbursement | Non-English Speaking Programs | Technology Grants [IC 20-40-15] | Performance Based Awards |
|---|--------------------------|-------------------------|------------------------|------------------|-------------------------------|--|---------------------------|-------------------------------------|---------------------------------------|--------------------------------|
| Cash and investments - beginning | \$ 2,726 | \$ - | \$ 1,113 | \$ 8,616 | \$ 10,511 | \$ 8,202 | \$ 255,810 | \$ 37,617 | \$ 404,489 | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | 550 | 1,886 | - | 482 | - | - | 20,959 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | 150,748 | - | - | 421,448 |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 253 | - | - | 159,571 | - |
| Total receipts | - | - | 550 | 1,886 | - | 735 | 150,748 | - | 180,530 | 421,448 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | 1,067 | - | - | - | 302,251 | 37,618 | 36 | - |
| Support services | - | - | - | - | - | 5,051 | - | - | 390,625 | 406,957 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | 12,245 | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | 1,067 | - | - | 5,051 | 314,496 | 37,618 | 390,661 | 406,957 |
| Excess (deficiency) of receipts over disbursements | - | - | (517) | 1,886 | - | (4,316) | (163,748) | (37,618) | (210,131) | 14,491 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | 119 | - | - |
| Transfers out | - | - | - | - | (10,511) | - | - | (119) | - | - |
| Total other financing sources (uses) | - | - | - | - | (10,511) | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | (517) | 1,886 | (10,511) | (4,316) | (163,748) | (37,618) | (210,131) | 14,491 |
| Cash and investments - ending | \$ 2,726 | \$ - | \$ 596 | \$ 10,502 | \$ - | \$ 3,886 | \$ 92,062 | \$ (1) | \$ 194,358 | \$ 14,491 |

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, 2015

| | Miscellaneous Programs | High Ability | Alternative Fuel Vehicle Grant | Bookstore Resale | Towel and Laundry | Lock | National Governors' Association Grants | Pre-K Program | Criminal History Research | Title I Part A |
|---|---------------------------|-----------------|---|---------------------|-------------------------|-----------|---|------------------|---------------------------------|-------------------|
| Cash and investments - beginning | \$ 11,061 | \$ - | \$ 5,643 | \$ - | \$ 40,689 | \$ 16,803 | \$ 5,538 | \$ 88,091 | \$ 3,282 | \$ (375,543) |
| Receipts: | | | | | | | | | | |
| Local sources | - | 700 | - | 8,733 | 6,765 | 2,795 | - | 39,339 | 4,461 | 2,369 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | 75,347 | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | 2,650,525 |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 21,203 | - | - | - | - | - | - | - | - | - |
| Total receipts | 21,203 | 76,047 | - | 8,733 | 6,765 | 2,795 | - | 39,339 | 4,461 | 2,652,894 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | 59,957 | - | - | - | - | - | 75,811 | - | 1,314,856 |
| Support services | 23,354 | - | - | 11,321 | 31,255 | - | - | - | 3,738 | 993,215 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | 33,244 |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | 30,021 |
| Total disbursements | 23,354 | 59,957 | - | 11,321 | 31,255 | - | - | 75,811 | 3,738 | 2,371,336 |
| Excess (deficiency) of receipts over disbursements | (2,151) | 16,090 | - | (2,588) | (24,490) | 2,795 | - | (36,472) | 723 | 281,558 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | 7,145 | - | 5,421 | - | - | - | - | - | 5,589 |
| Transfers out | - | (6,168) | - | (2,833) | - | - | - | - | - | (5,119) |
| Total other financing sources (uses) | - | 977 | - | 2,588 | - | - | - | - | - | 470 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,151) | 17,067 | - | - | (24,490) | 2,795 | - | (36,472) | 723 | 282,028 |
| Cash and investments - ending | \$ 8,910 | \$ 17,067 | \$ 5,643 | \$ - | \$ 16,199 | \$ 19,598 | \$ 5,538 | \$ 51,619 | \$ 4,005 | \$ (93,515) |

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, 2015

| | Title I Part D | Title I SIG | Title I Part C Migrant | McKinney Homeless | Community Conservation | Stewart Homeless Assistance Act | Serve America | (IDEA, Part B) LEA Capacity Building (Sliver) Grants | Preschool Handicap | IDEA UDL 2008-09 Targeted |
|---|-------------------|----------------|------------------------------|----------------------|---------------------------|--|------------------|--|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ (2,024) | \$ - | \$ (48,398) | \$ 438 | \$ 1,786 | \$ - | \$ 4,532 | \$ (67,474) | \$ (3,530) | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | 4,550 | 6,015 | 91,481 | - | - | - | - | 3,744,484 | 107,038 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 9,079 | - | - | - | - | 42,462 | - | - | - | - |
| Total receipts | 13,629 | 6,015 | 91,481 | - | - | 42,462 | - | 3,744,484 | 107,038 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 10,410 | 253 | 280,850 | - | - | - | - | 1,888,842 | 79,771 | 293 |
| Support services | 2,318 | 6,754 | 41,296 | - | - | 48,193 | - | 213,486 | 477 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | 1,691,596 | 28,553 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 260 | - | - | - | - | - | - | - | - | - |
| Total disbursements | 12,988 | 7,007 | 322,146 | - | - | 48,193 | - | 3,793,924 | 108,801 | 293 |
| Excess (deficiency) of receipts over disbursements | 641 | (992) | (230,665) | - | - | (5,731) | - | (49,440) | (1,763) | (293) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 438 | - | 1,742 | - | - |
| Transfers out | - | (470) | - | (438) | - | - | - | (809) | (16) | - |
| Total other financing sources (uses) | - | (470) | - | (438) | - | 438 | - | 933 | (16) | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 641 | (1,462) | (230,665) | (438) | - | (5,293) | - | (48,507) | (1,779) | (293) |
| Cash and investments - ending | \$ (1,383) | \$ (1,462) | \$ (279,063) | \$ - | \$ 1,786 | \$ (5,293) | \$ 4,532 | \$ (115,981) | \$ (5,309) | \$ (293) |

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, 2015

| | Adult Basic Education | ABE 08-09 | Nutritional Grant - State | Perkins 13-14 | 21st Century Learning Center | 21st Century Beacon Grant | i-Care Cohort | ITQ, Enhanced Education Through Technology, Title II, Part D | Rural Schools Achievement | Title II Part B Math and Science Partnership |
|---|-----------------------------|--------------|---------------------------------|------------------|---------------------------------------|------------------------------------|------------------|---|---------------------------------|---|
| Cash and investments - beginning | \$ (131,148) | \$ - | \$ 342 | \$ (72,360) | \$ - | \$ (6,052) | \$ - | \$ (11,303) | \$ (16,888) | \$ (41,373) |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | 84,648 | - | - | 299,414 | 62,852 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 647,257 | - | - | 342,080 | - | 515,797 | - | - | - | 164,813 |
| Total receipts | 647,257 | - | - | 342,080 | 84,648 | 515,797 | - | 299,414 | 62,852 | 164,813 |
| Disbursements: | | | | | | | | | | |
| Instruction | 528,147 | - | - | 207,302 | 57,730 | 48,582 | - | 120,725 | 153,199 | 49,807 |
| Support services | 129,149 | - | - | 12,473 | - | 517,222 | 8,329 | 165,685 | 21,941 | 74,566 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | 81,308 | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | 11,184 | - | - | 522 | 878 |
| Total disbursements | 657,296 | - | - | 301,083 | 57,730 | 576,988 | 8,329 | 286,410 | 175,662 | 125,251 |
| Excess (deficiency) of receipts over disbursements | (10,039) | - | - | 40,997 | 26,918 | (61,191) | (8,329) | 13,004 | (112,810) | 39,562 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | 84 | 119 | 21,633 | - | - | 902 | - |
| Transfers out | - | - | - | - | (119) | (21,633) | - | (9,814) | - | - |
| Total other financing sources (uses) | - | - | - | 84 | - | - | - | (9,814) | 902 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (10,039) | - | - | 41,081 | 26,918 | (61,191) | (8,329) | 3,190 | (111,908) | 39,562 |
| Cash and investments - ending | \$ (141,187) | \$ - | \$ 342 | \$ (31,279) | \$ 26,918 | \$ (67,243) | \$ (8,329) | \$ (8,113) | \$ (128,796) | \$ (1,811) |

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, 2015

| | Reading First, No Child Left Behind | INA-Tech LIT/High Tech III | Education Technology | Payroll Clearing | Curricular Fees | Postage | Retiree Insurance | Trapp Overpayment | Totals |
|---|---|----------------------------------|-------------------------|---------------------|--------------------|-----------|----------------------|----------------------|---------------|
| Cash and investments - beginning | \$ 17,160 | \$ - | \$ 13,797 | \$ 2,566,638 | \$ 77,535 | \$ 9,677 | \$ 1,355 | \$ 10,867 | \$ 86,003,891 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | 253 | - | - | - | - | - | 59,991,124 |
| Intermediate sources | - | - | - | - | - | - | - | - | 159 |
| State sources | - | - | - | - | - | - | - | - | 69,499,701 |
| Federal sources | - | - | - | - | - | - | - | - | 9,962,255 |
| Temporary loans | - | - | - | - | - | - | - | - | 21,199,170 |
| Other receipts | - | - | - | 18,805,647 | 111,274 | 10,148 | 11,117 | - | 21,926,171 |
| Total receipts | - | - | 253 | 18,805,647 | 111,274 | 10,148 | 11,117 | - | 182,578,580 |
| Disbursements: | | | | | | | | | |
| Instruction | - | 275 | 5,744 | 18,803,911 | - | - | 10,882 | - | 74,065,232 |
| Support services | - | - | - | - | - | - | - | - | 48,149,414 |
| Noninstructional services | - | - | - | - | 112,385 | 7,600 | - | - | 6,298,791 |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | 13,148,008 |
| Debt service | - | - | - | - | - | - | - | - | 39,800,403 |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | 16,306,129 |
| Total disbursements | - | 275 | 5,744 | 18,803,911 | 112,385 | 7,600 | 10,882 | - | 197,767,977 |
| Excess (deficiency) of receipts over disbursements | - | (275) | (5,491) | 1,736 | (1,111) | 2,548 | 235 | - | (15,189,397) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | 2,000,000 |
| Transfers in | - | 961 | - | - | - | - | - | - | 667,964 |
| Transfers out | - | (686) | - | - | - | - | - | - | (667,964) |
| Total other financing sources (uses) | - | 275 | - | - | - | - | - | - | 2,000,000 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | (5,491) | 1,736 | (1,111) | 2,548 | 235 | - | (13,189,397) |
| Cash and investments - ending | \$ 17,160 | \$ - | \$ 8,306 | \$ 2,568,374 | \$ 76,424 | \$ 12,225 | \$ 1,590 | \$ 10,867 | \$ 72,814,494 |

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, 2016

| | General | Debt Service | Retirement/ Severance Bond Debt Service | Referendum Debt Exempt Capital | Capital Projects | School Transportation | School Bus Replacement | Rainy Day | Retirement/ Severance Bond | Construction |
|---|---------------|--------------|---|---|---------------------|--------------------------|------------------------------|--------------|----------------------------------|--------------|
| Cash and investments - beginning | \$ 9,672,325 | \$ 5,493,618 | \$ 709,612 | \$ 5,647,173 | \$ 10,258,666 | \$ 2,603,507 | \$ 1,396,725 | \$ 5,999,270 | \$ 1,216,740 | \$ 46,781 |
| Receipts: | | | | | | | | | | |
| Local sources | 1,042,295 | 8,464,080 | 1,405,153 | 8,956,581 | 11,552,660 | 5,156,259 | 884,180 | 275,078 | 100,000 | 100 |
| Intermediate sources | 169 | - | - | - | - | - | - | - | - | - |
| State sources | 70,272,271 | - | - | - | - | - | - | - | - | - |
| Federal sources | 213,477 | - | - | - | - | - | - | - | - | - |
| Temporary loans | 15,821,000 | 1,720,000 | 530,000 | 2,515,000 | 4,517,000 | 1,939,000 | 388,000 | - | - | - |
| Other receipts | 10,023 | - | - | - | - | 1,264 | - | - | - | - |
| Total receipts | 87,359,235 | 10,184,080 | 1,935,153 | 11,471,581 | 16,069,660 | 7,096,523 | 1,272,180 | 275,078 | 100,000 | 100 |
| Disbursements: | | | | | | | | | | |
| Instruction | 48,439,273 | - | - | - | - | - | - | - | - | - |
| Support services | 21,223,067 | 98,405 | - | - | 8,606,666 | 5,738,588 | 1,316,500 | - | 134,704 | 480 |
| Noninstructional services | 963,919 | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | 58,053 | - | - | - | 3,009,158 | - | - | - | - | 35,978 |
| Debt service | 11,418,000 | 8,895,361 | 1,957,018 | 10,118,500 | 3,694,000 | 1,982,000 | 383,000 | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 82,102,312 | 8,993,766 | 1,957,018 | 10,118,500 | 15,309,824 | 7,720,588 | 1,699,500 | - | 134,704 | 36,458 |
| Excess (deficiency) of receipts over disbursements | 5,256,923 | 1,190,314 | (21,865) | 1,353,081 | 759,836 | (624,065) | (427,320) | 275,078 | (34,704) | (36,358) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 512,121 | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | 512,121 | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 5,256,923 | 1,190,314 | (21,865) | 1,353,081 | 1,271,957 | (624,065) | (427,320) | 275,078 | (34,704) | (36,358) |
| Cash and investments - ending | \$ 14,929,248 | \$ 6,683,932 | \$ 687,747 | \$ 7,000,254 | \$ 11,530,623 | \$ 1,979,442 | \$ 969,405 | \$ 6,274,348 | \$ 1,182,036 | \$ 10,423 |

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, 2016

| | 2012 Clifty GO Bond | 2014A Technology GO Bond | QZAB - BusyBee Johnson | 2014B Technology GO Bond | Central Middle School | 2015 - GO Rock and Sside | New Tech Bond 2008 | 2013 Projects | School Lunch | Textbook Rental |
|---|---------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------|--------------------------------|--------------------------|------------------|-----------------|--------------------|
| Cash and investments - beginning | \$ 675,286 | \$ 446,231 | \$ 550,125 | \$ 77,804 | \$ 15,845 | \$ - | \$ 94,745 | \$ 8,491,749 | \$ 1,000,000 | \$ 463,874 |
| Receipts: | | | | | | | | | | |
| Local sources | 650 | - | - | - | - | - | - | 65,153 | 2,122,861 | 881,309 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | 383,924 |
| Federal sources | - | - | - | - | - | - | - | - | 3,511,414 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | 6,010 | - |
| Total receipts | 650 | - | - | - | - | - | - | 65,153 | 5,640,285 | 1,265,233 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - | - |
| Support services | 379,057 | 444,531 | - | 76,771 | - | - | - | 52,431 | 132,502 | 1,457,694 |
| Noninstructional services | - | - | - | - | - | - | - | - | 4,800,966 | - |
| Facilities acquisition and construction | 222,674 | - | 38,005 | - | - | 2,882,049 | - | 4,941,971 | 24,916 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 601,731 | 444,531 | 38,005 | 76,771 | - | 2,882,049 | - | 4,994,402 | 4,958,384 | 1,457,694 |
| Excess (deficiency) of receipts over disbursements | (601,081) | (444,531) | (38,005) | (76,771) | - | (2,882,049) | - | (4,929,249) | 681,901 | (192,461) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | 3,982,311 | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | (512,121) | - | - | (5,900) | - | - | (179,603) | - |
| Total other financing sources (uses) | - | - | (512,121) | - | - | 3,976,411 | - | - | (179,603) | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (601,081) | (444,531) | (550,126) | (76,771) | - | 1,094,362 | - | (4,929,249) | 502,298 | (192,461) |
| Cash and investments - ending | \$ 74,205 | \$ 1,700 | \$ (1) | \$ 1,033 | \$ 15,845 | \$ 1,094,362 | \$ 94,745 | \$ 3,562,500 | \$ 1,502,298 | \$ 271,413 |

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, 2016

| | Self- Insurance | Levy Excess | Joint Services and Supply - Special Education Cooperative | Joint Services and Supply - Area Vocational School | Alternative Education | Early Intervention Grant | Reading Recovery | School Intervention and Career Counseling | Donations, Gifts, and Trust | Fund Supplement |
|---|--------------------|----------------|--|---|--------------------------|--------------------------------|---------------------|---|-----------------------------------|--------------------|
| Cash and investments - beginning | \$ 9,745,800 | \$ 1,812,860 | \$ 757,081 | \$ 644,368 | \$ 87,999 | \$ (1) | \$ 505 | \$ 33,503 | \$ 107,365 | \$ 678,404 |
| Receipts: | | | | | | | | | | |
| Local sources | 13,998,316 | - | 1,073,716 | 169,315 | - | - | - | - | 22,192 | 446,354 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | 56,041 | 191,859 | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 780,957 | - | - | - | - | - | 6,192 | 69,736 | 1,400 | - |
| Total receipts | 14,779,273 | - | 1,073,716 | 169,315 | 56,041 | 191,859 | 6,192 | 69,736 | 23,592 | 446,354 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | 684,027 | 122,507 | 14,626 | 55,293 | 10,204 | - | 2,559 | - |
| Support services | 3,548 | - | 241,812 | 11,432 | - | 110,600 | - | 44,446 | 68,801 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | 1,863 | - |
| Facilities acquisition and construction | - | - | 2,900 | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 16,918,167 | - | - | - | - | - | - | - | - | - |
| Total disbursements | 16,921,715 | - | 928,739 | 133,939 | 14,626 | 165,893 | 10,204 | 44,446 | 73,223 | - |
| Excess (deficiency) of receipts over disbursements | (2,142,442) | - | 144,977 | 35,376 | 41,415 | 25,966 | (4,012) | 25,290 | (49,631) | 446,354 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | 161 | - | - | - | - | - | 3,506 | - | 57 | 381,997 |
| Transfers out | (1,479) | - | - | - | - | - | - | - | (632) | (342,239) |
| Total other financing sources (uses) | (1,318) | - | - | - | - | - | 3,506 | - | (575) | 39,758 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,143,760) | - | 144,977 | 35,376 | 41,415 | 25,966 | (506) | 25,290 | (50,206) | 486,112 |
| Cash and investments - ending | \$ 7,602,040 | \$ 1,812,860 | \$ 902,058 | \$ 679,744 | \$ 129,414 | \$ 25,965 | \$ (1) | \$ 58,793 | \$ 57,159 | \$ 1,164,516 |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

| | Instructional Support - Art Fees | Partnership Grant | Bright Beginnings | Clifty Trail | Columbus North Language Arts | Council for Youth - J. Douglas | Jolie Crider Reach-Out Fund | Instructional Support | i-Care | Columbus Meridian Kiwanis |
|---|--|----------------------|----------------------|-----------------|---------------------------------------|---|--------------------------------------|--------------------------|------------|---------------------------------|
| Cash and investments - beginning | \$ 91,787 | \$ 65,860 | \$ 1 | \$ 7,407 | \$ 2,763 | \$ 1 | \$ 85,030 | \$ 4,682 | \$ 158,690 | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | 104,954 | 30,343 | - | - | - | - | 22,770 | - | 758,977 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 156,032 | - | - | - | - | - | - | - |
| Total receipts | 104,954 | 30,343 | 156,032 | - | - | - | 22,770 | - | 758,977 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 17,805 | 23,132 | - | - | - | - | 9,374 | - | 47,304 | - |
| Support services | - | - | 242,901 | - | - | - | - | 4,682 | 429,749 | - |
| Noninstructional services | - | 385 | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | 120 | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 17,805 | 23,517 | 242,901 | 120 | - | - | 9,374 | 4,682 | 477,053 | - |
| Excess (deficiency) of receipts over disbursements | 87,149 | 6,826 | (86,869) | (120) | - | - | 13,396 | (4,682) | 281,924 | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | 1,508 | 222,077 | - | - | - | - | - | - | - |
| Transfers out | - | - | (135,208) | - | - | - | - | - | (978) | - |
| Total other financing sources (uses) | - | 1,508 | 86,869 | - | - | - | - | - | (978) | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 87,149 | 8,334 | - | (120) | - | - | 13,396 | (4,682) | 280,946 | - |
| Cash and investments - ending | \$ 178,936 | \$ 74,194 | \$ 1 | \$ 7,287 | \$ 2,763 | \$ 1 | \$ 98,426 | \$ - | \$ 439,636 | \$ - |

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, 2016

| | Adult and Continuing Education | North Extra-Curricular Assisted | East Extra-Curricular Assisted | Central Extra-Curricular Assisted | Book Buddies | After School ESL Clifty/ Taylorsville | McDowell - CBC | McDowell Extra-Curricular Assisted | Southside Extra-Curricular Assisted | Parkside Extra-Curricular Assisted |
|---|---|---------------------------------------|--------------------------------------|---|-----------------|---|-------------------|--|---|--|
| Cash and investments - beginning | \$ 34,749 | \$ 14,487 | \$ 11,461 | \$ 8,604 | \$ 15,473 | \$ 11,009 | \$ (2) | \$ 11,979 | \$ 423 | \$ 1,849 |
| Receipts: | | | | | | | | | | |
| Local sources | 18,493 | 18,318 | 28,138 | 4,998 | 1,279 | - | 17,660 | - | 264 | 70 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - | - |
| Total receipts | 18,493 | 18,318 | 28,138 | 4,998 | 1,279 | - | 17,660 | - | 264 | 70 |
| Disbursements: | | | | | | | | | | |
| Instruction | 25,107 | 9,271 | 10,599 | 2,035 | 15 | - | 21,345 | - | 269 | - |
| Support services | - | 499 | - | - | 6,107 | - | 80 | - | - | - |
| Noninstructional services | - | 10,146 | 18,144 | 1,908 | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | 1,019 | 376 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | 25,107 | 19,916 | 28,743 | 3,943 | 6,122 | - | 21,425 | 1,019 | 645 | - |
| Excess (deficiency) of receipts over disbursements | (6,614) | (1,598) | (605) | 1,055 | (4,843) | - | (3,765) | (1,019) | (381) | 70 |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 4,580 | - | - | - |
| Transfers out | - | - | - | - | - | - | (815) | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | 3,765 | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (6,614) | (1,598) | (605) | 1,055 | (4,843) | - | - | (1,019) | (381) | 70 |
| Cash and investments - ending | \$ 28,135 | \$ 12,889 | \$ 10,856 | \$ 9,659 | \$ 10,630 | \$ 11,009 | \$ (2) | \$ 10,960 | \$ 42 | \$ 1,919 |

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, 2016

| | Richards Extra-Curricular Assisted | Mt. Healthy Extra-Curricular Assisted | Rockcreek Extra-Curricular Assisted | Schmitt Extra-Curricular Assisted | Smith Extra-Curricular Assisted | Taylorville Extra-Curricular Assisted | Elementary - New Tech Design | Lincoln New Tech Extra-Curricular Assisted | Administration In and Out | Signature Academy |
|---|--|---|---|---|---------------------------------------|---|---------------------------------------|--|------------------------------------|----------------------|
| Cash and investments - beginning | \$ 15,078 | \$ 721 | \$ 6,726 | \$ - | \$ 196 | \$ 868 | \$ 10,585 | \$ 1,205 | \$ 77,509 | \$ - |
| Receipts: | | | | | | | | | | |
| Local sources | 320 | 376 | 12,965 | 38 | 89 | 1,000 | - | - | 40,100 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | 170,062 | - |
| Total receipts | 320 | 376 | 12,965 | 38 | 89 | 1,000 | - | - | 210,162 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | - | - | - | 38 | - | 497 | - | 855 | 213 | - |
| Support services | - | 75 | 10,601 | - | - | 70 | 782 | - | 159,993 | 113 |
| Noninstructional services | - | 294 | 575 | - | - | 451 | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | 8,752 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 369 | 11,176 | 38 | - | 1,018 | 782 | 855 | 168,958 | 113 |
| Excess (deficiency) of receipts over disbursements | 320 | 7 | 1,789 | - | 89 | (18) | (782) | (855) | 41,204 | (113) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | 1,994 | - | - | - | - | - | 188 |
| Transfers out | - | - | - | (1,994) | - | - | - | - | - | (75) |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | 113 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 320 | 7 | 1,789 | - | 89 | (18) | (782) | (855) | 41,204 | - |
| Cash and investments - ending | \$ 15,398 | \$ 728 | \$ 8,515 | \$ - | \$ 285 | \$ 850 | \$ 9,803 | \$ 350 | \$ 118,713 | \$ - |

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, 2016

| | Latino Family Conn | Family School Partners | Insurance Repair Employee | Diversity | Rebound - McDowell | INA - Inwin - Sweeney - Miller Foundation | Hazel Teegarden Foundation | Equity of Access Assistance | Bartholomew School Foundation | NAWC Scholarship |
|---|--------------------------|------------------------------|---------------------------------|-----------|-----------------------|---|----------------------------------|-----------------------------------|-------------------------------------|---------------------|
| Cash and investments - beginning | \$ - | \$ 96,072 | \$ 3,957 | \$ 1,170 | \$ 10,421 | \$ 1,300 | \$ 3,395 | \$ 11,989 | \$ 14,582 | \$ 1,286 |
| Receipts: | | | | | | | | | | |
| Local sources | - | 95,315 | - | - | - | - | - | - | 35,249 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 3,465 | - | - | - | - | - | - | 90 | - |
| Total receipts | - | 98,780 | - | - | - | - | - | - | 35,339 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | - | 88,424 | - | - | 2,428 | - | - | - | 5,790 | - |
| Support services | - | 377 | - | - | - | - | - | - | 106 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | 36,578 | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 88,801 | - | - | 2,428 | - | - | - | 42,474 | - |
| Excess (deficiency) of receipts over disbursements | - | 9,979 | - | - | (2,428) | - | - | - | (7,135) | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | (29) | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | (29) | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | 9,979 | - | - | (2,457) | - | - | - | (7,135) | - |
| Cash and investments - ending | \$ - | \$ 106,051 | \$ 3,957 | \$ 1,170 | \$ 7,964 | \$ 1,300 | \$ 3,395 | \$ 11,989 | \$ 7,447 | \$ 1,286 |

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, 2016

| | Jefferson Rent - Cummins | Cummins Foundation | Construction, Remodeling, and Equipping Buildings | Miscellaneous Programs | Gifts, Donations and Bequests | Utterback Bequest | Miscellaneous Training Programs | Mildred A. Murray Bequest | Custer Foundation | Mt. Healthy Summer Enrichment |
|---|--------------------------------|-----------------------|---|---------------------------|--|----------------------|---------------------------------------|---------------------------------|----------------------|-------------------------------------|
| Cash and investments - beginning | \$ 102,837 | \$ 37,951 | \$ 787,481 | \$ 25,272 | \$ 3,235 | \$ 3,638 | \$ 44,739 | \$ 5,227 | \$ 986 | \$ 5,189 |
| Receipts: | | | | | | | | | | |
| Local sources | - | 1,943 | - | - | - | - | 608,755 | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 36 | - | - | 35,999 | - | - | - |
| Total receipts | - | 1,943 | - | 36 | - | - | 644,754 | - | - | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 16,400 | 20,402 | - | 1,512 | - | - | 344,038 | - | - | - |
| Support services | - | - | 572,330 | - | - | - | 244,198 | - | - | 31 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | 81,262 | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | 2,000 | - | - |
| Total disbursements | 16,400 | 20,402 | 653,592 | 1,512 | - | - | 588,236 | 2,000 | - | 31 |
| Excess (deficiency) of receipts over disbursements | (16,400) | (18,459) | (653,592) | (1,476) | - | - | 56,518 | (2,000) | - | (31) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | 47,612 | - | - | - | 27,914 | - | - | - |
| Transfers out | - | (16,128) | - | - | - | - | (51,387) | - | - | - |
| Total other financing sources (uses) | - | (16,128) | 47,612 | - | - | - | (23,473) | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (16,400) | (34,587) | (605,980) | (1,476) | - | - | 33,045 | (2,000) | - | (31) |
| Cash and investments - ending | \$ 86,437 | \$ 3,364 | \$ 181,501 | \$ 23,796 | \$ 3,235 | \$ 3,638 | \$ 77,784 | \$ 3,227 | \$ 986 | \$ 5,158 |

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, 2016

| | Instructional Support | Formative Assessment | Instruction Support | Shop Printing | Pease Education Program | Teacher Quality Improvement Program | Medicaid Reimbursement | Non-English Speaking Programs | Technology Grants [IC 20-40-15] | Performance Based Awards |
|---|-----------------------|----------------------|---------------------|---------------|-------------------------|-------------------------------------|------------------------|-------------------------------|---------------------------------|--------------------------|
| Cash and investments - beginning | \$ 2,726 | \$ - | \$ 596 | \$ 10,502 | \$ - | \$ 3,886 | \$ 92,062 | \$ (1) | \$ 194,358 | \$ 14,491 |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | 613 | - | 113 | - | - | 53,965 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | 957 | - | - | - | 8,724 | 151,694 | - | - | 354,156 |
| Federal sources | - | - | - | - | - | - | - | - | - | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 204,744 | - | - | - | - | 264 | - | - | 312,724 | - |
| Total receipts | 204,744 | 957 | - | 613 | - | 9,101 | 151,694 | - | 366,689 | 354,156 |
| Disbursements: | | | | | | | | | | |
| Instruction | 8,072 | - | 166 | - | - | - | 171,782 | - | 3,380 | - |
| Support services | - | - | - | 4,409 | - | 1,421 | - | - | 177,338 | 407,971 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | 191,518 | - | - | - | - | - | 15,168 | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 5,120 | - | - | - | - | - | - | - | - | - |
| Total disbursements | 204,710 | - | 166 | 4,409 | - | 1,421 | 186,950 | - | 180,718 | 407,971 |
| Excess (deficiency) of receipts over disbursements | 34 | 957 | (166) | (3,796) | - | 7,680 | (35,256) | - | 185,971 | (53,815) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - | 39,325 |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | 39,325 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 34 | 957 | (166) | (3,796) | - | 7,680 | (35,256) | - | 185,971 | (14,490) |
| Cash and investments - ending | \$ 2,760 | \$ 957 | \$ 430 | \$ 6,706 | \$ - | \$ 11,566 | \$ 56,806 | \$ (1) | \$ 380,329 | \$ 1 |

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, 2016

| | Miscellaneous Programs | High Ability | Alternative Fuel Vehicle Grant | Bookstore Resale | Towel and Laundry | Lock | National Governors' Association Grants | Pre-K Program | Criminal History Research | Title I Part A |
|---|---------------------------|-----------------|---|---------------------|-------------------------|-----------|---|------------------|---------------------------------|-------------------|
| Cash and investments - beginning | \$ 8,910 | \$ 17,067 | \$ 5,643 | \$ - | \$ 16,199 | \$ 19,598 | \$ 5,538 | \$ 51,619 | \$ 4,005 | \$ (93,515) |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | 10,677 | 8,415 | 2,976 | - | 8,600 | 4,569 | 6,896 |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | 75,080 | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - | 1,996,504 |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 39,030 | - | - | - | - | - | - | - | - | - |
| Total receipts | 39,030 | 75,080 | - | 10,677 | 8,415 | 2,976 | - | 8,600 | 4,569 | 2,003,400 |
| Disbursements: | | | | | | | | | | |
| Instruction | - | 88,706 | - | - | - | - | - | 44,034 | - | 1,175,166 |
| Support services | 28,877 | - | - | 15,069 | - | - | - | - | 3,549 | 895,037 |
| Noninstructional services | - | - | - | - | - | - | - | 21 | - | 13,930 |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - | 30,041 |
| Total disbursements | 28,877 | 88,706 | - | 15,069 | - | - | - | 44,055 | 3,549 | 2,114,174 |
| Excess (deficiency) of receipts over disbursements | 10,153 | (13,626) | - | (4,392) | 8,415 | 2,976 | - | (35,455) | 1,020 | (110,774) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | 9,813 | - | - | - | 1,218 | - | - |
| Transfers out | - | - | - | (5,421) | - | - | - | (17,382) | - | - |
| Total other financing sources (uses) | - | - | - | 4,392 | - | - | - | (16,164) | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 10,153 | (13,626) | - | - | 8,415 | 2,976 | - | (51,619) | 1,020 | (110,774) |
| Cash and investments - ending | \$ 19,063 | \$ 3,441 | \$ 5,643 | \$ - | \$ 24,614 | \$ 22,574 | \$ 5,538 | \$ - | \$ 5,025 | \$ (204,289) |

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, 2016

| | Title I Part D | Title I SIG | Title I Part C Migrant | McKinney Homeless | Community Conservation | Stewart Homeless Assistance Act | Serve America | (IDEA, Part B) LEA Capacity Building (Sliver) Grants | Preschool Handicap | IDEA UDL 2008-09 Targeted |
|---|-------------------|----------------|------------------------------|----------------------|---------------------------|--|------------------|--|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ (1,383) | \$ (1,462) | \$ (279,063) | \$ - | \$ 1,786 | \$ (5,293) | \$ 4,532 | \$ (115,981) | \$ (5,309) | \$ (293) |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - | - |
| Federal sources | - | 54,893 | 331,497 | - | - | - | - | 3,538,595 | 128,729 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 8,798 | - | - | - | - | 44,036 | - | - | - | - |
| Total receipts | 8,798 | 54,893 | 331,497 | - | - | 44,036 | - | 3,538,595 | 128,729 | - |
| Disbursements: | | | | | | | | | | |
| Instruction | 11,004 | - | 39,470 | - | - | - | - | 1,790,630 | 88,589 | - |
| Support services | 32,773 | 53,432 | 8,186 | - | - | 38,743 | - | 126,176 | 3,116 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | 1,640,051 | 35,938 | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 239 | - | 4,780 | - | - | - | - | - | - | - |
| Total disbursements | 44,016 | 53,432 | 52,436 | - | - | 38,743 | - | 3,556,857 | 127,643 | - |
| Excess (deficiency) of receipts over disbursements | (35,218) | 1,461 | 279,061 | - | - | 5,293 | - | (18,262) | 1,086 | - |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (35,218) | 1,461 | 279,061 | - | - | 5,293 | - | (18,262) | 1,086 | - |
| Cash and investments - ending | \$ (36,601) | \$ (1) | \$ (2) | \$ - | \$ 1,786 | \$ - | \$ 4,532 | \$ (134,243) | \$ (4,223) | \$ (293) |

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, 2016

| | Adult Basic Education | ABE 08-09 | Nutritional Grant - State | Perkins 13-14 | 21st Century Learning Center | 21st Century Beacon Grant | i-Care Cohort | ITQ, Enhanced Education Through Technology, Title II, Part D | Rural Schools Achievement | Title II Part B Math and Science Partnership |
|---|-----------------------------|--------------|---------------------------------|------------------|---------------------------------------|------------------------------------|------------------|---|---------------------------------|---|
| Cash and investments - beginning | \$ (141,187) | \$ - | \$ 342 | \$ (31,279) | \$ 26,918 | \$ (67,243) | \$ (8,329) | \$ (8,113) | \$ (128,796) | \$ (1,811) |
| Receipts: | | | | | | | | | | |
| Local sources | - | - | - | - | - | 14,000 | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - | - |
| State sources | 390,049 | - | - | - | - | - | - | - | - | - |
| Federal sources | 49,156 | - | - | - | 173,858 | - | - | 281,558 | 254,828 | - |
| Temporary loans | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 183,497 | - | - | 321,067 | - | 77,672 | 392,400 | - | - | 117,163 |
| Total receipts | 622,702 | - | - | 321,067 | 173,858 | 91,672 | 392,400 | 281,558 | 254,828 | 117,163 |
| Disbursements: | | | | | | | | | | |
| Instruction | 469,051 | 152 | - | 200,298 | 150,475 | - | 63,637 | 107,344 | 142,616 | 2,509 |
| Support services | 131,845 | - | - | 33,702 | 1,911 | 10,430 | 395,393 | 202,148 | 2,951 | 112,901 |
| Noninstructional services | - | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | 92,875 | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | 8,987 | 3,819 | - | 1,861 |
| Total disbursements | 600,896 | 152 | - | 326,875 | 152,386 | 10,430 | 468,017 | 313,311 | 145,567 | 117,271 |
| Excess (deficiency) of receipts over disbursements | 21,806 | (152) | - | (5,808) | 21,472 | 81,242 | (75,617) | (31,753) | 109,261 | (108) |
| Other financing sources (uses): | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 978 | - | 16,128 | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | 978 | - | 16,128 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 21,806 | (152) | - | (5,808) | 21,472 | 81,242 | (74,639) | (31,753) | 125,389 | (108) |
| Cash and investments - ending | \$ (119,381) | \$ (152) | \$ 342 | \$ (37,087) | \$ 48,390 | \$ 13,999 | \$ (82,968) | \$ (39,866) | \$ (3,407) | \$ (1,919) |

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, 2016

| | Reading First, No Child Left Behind | INA-Tech LIT/High Tech III | Education Technology | Payroll Clearing | Curricular Fees | Postage | Retiree Insurance | Trapp Overpayment | Totals |
|---|---|----------------------------------|-------------------------|---------------------|--------------------|-----------|----------------------|----------------------|---------------|
| Cash and investments - beginning | \$ 17,160 | \$ - | \$ 8,306 | \$ 2,568,374 | \$ 76,424 | \$ 12,225 | \$ 1,590 | \$ 10,867 | \$ 72,814,494 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | 58,529,490 |
| Intermediate sources | - | - | - | - | - | - | - | - | 169 |
| State sources | - | - | - | - | - | - | - | - | 71,884,755 |
| Federal sources | - | - | - | - | - | - | - | - | 10,534,509 |
| Temporary loans | - | - | - | - | - | - | - | - | 27,430,000 |
| Other receipts | - | - | - | 17,641,581 | 120,532 | 10,694 | 14,003 | - | 20,729,471 |
| Total receipts | - | - | - | 17,641,581 | 120,532 | 10,694 | 14,003 | - | 189,108,394 |
| Disbursements: | | | | | | | | | |
| Instruction | - | 215 | 4,461 | 17,643,098 | - | - | 11,433 | - | 72,191,630 |
| Support services | - | - | - | - | - | - | - | - | 44,502,107 |
| Noninstructional services | - | - | - | - | 112,563 | 20,045 | - | - | 5,981,788 |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | 13,282,783 |
| Debt service | - | - | - | - | - | - | - | - | 38,447,879 |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | 16,975,014 |
| Total disbursements | - | 215 | 4,461 | 17,643,098 | 112,563 | 20,045 | 11,433 | - | 191,381,201 |
| Excess (deficiency) of receipts over disbursements | - | (215) | (4,461) | (1,517) | 7,969 | (9,351) | 2,570 | - | (2,272,807) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | 3,982,311 |
| Transfers in | - | 1,176 | - | - | - | - | - | - | 1,272,353 |
| Transfers out | - | (961) | - | - | - | - | - | - | (1,272,352) |
| Total other financing sources (uses) | - | 215 | - | - | - | - | - | - | 3,982,312 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | (4,461) | (1,517) | 7,969 | (9,351) | 2,570 | - | 1,709,505 |
| Cash and investments - ending | \$ 17,160 | \$ - | \$ 3,845 | \$ 2,566,857 | \$ 84,393 | \$ 2,874 | \$ 4,160 | \$ 10,867 | \$ 74,523,999 |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2016

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 1,301,624</u> | <u>\$ -</u> |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2016

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|---|-----------------|-----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Columbus Multi-High School Building Corporation | 2010 BAB | \$ 7,993,500 | 7/15/2010 | 1/15/2030 |
| Columbus Multi-School Building Corporation | Series 2013 | 1,350,000 | 1/15/2014 | 1/15/2033 |
| The Columbus Repair and Renovation Building Corporation | Series 2014 A&B | 2,493,000 | 7/15/2014 | 1/15/2026 |
| The Columbus Repair and Renovation Building Corporation | Series 2012 | <u>1,449,000</u> | 1/15/2013 | 1/15/2024 |
| Total governmental activities | | <u>13,285,500</u> | | |
| Total of annual lease payments | | <u><u>\$ 13,285,500</u></u> | | |

| Type | Description of Debt | Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|-----------------------|---------|--------------------------------|---|
| Governmental activities: | | | | |
| General obligation bonds | 2014 GO Bonds | | \$ 1,505,000 | \$ 382,188 |
| General obligation bonds | QZAB 2011 | | 2,000,000 | 102,850 |
| General obligation bonds | 2012 GO Bond Series A | | 1,050,000 | 420,675 |
| General obligation bonds | 2012 GO Bond Series B | | 1,050,000 | 420,675 |
| General obligation bonds | 2006 Pension Bonds | | 1,530,000 | 327,815 |
| General obligation bonds | 2002 Pension Bonds | | 1,725,000 | 1,123,016 |
| General obligation bonds | 2003 QZAB | | 1,135,000 | 1,135,000 |
| General obligation bonds | 2015 Tech | | 1,420,000 | 418,676 |
| General obligation bonds | 2015 Sside-Rockcreek | | 3,995,000 | 125,038 |
| Tax anticipation warrants | 2016 TAW | | <u>27,430,000</u> | <u>28,021,881</u> |
| Total governmental activities | | | <u>42,840,000</u> | <u>32,477,814</u> |
| Totals | | | <u><u>\$ 42,840,000</u></u> | <u><u>\$ 32,477,814</u></u> |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2016

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

| | <u>Ending Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities: | |
| Land | \$ 747,030 |
| Infrastructure | 10 |
| Buildings | 393,558,268 |
| Improvements other than buildings | 3,267,811 |
| Machinery, equipment, and vehicles | 24,511,656 |
| Construction in progress | 3,125,000 |
| Books and other | <u>10</u> |
| Total governmental activities | <u>425,209,785</u> |
| Total capital assets | <u>\$ 425,209,785</u> |

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2014 to June 30, 2016. 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. 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.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2014 to June 30, 2016.

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

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 2016-005, 2016-006, and 2016-009. 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 program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-008, and 2016-009 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

September 13, 2018

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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.

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

| 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 06-30-15 | Total Federal Awards Expended 06-30-16 |
|---|-------------------------------------|---------------------------|--|---|---|
| <u>Department of Agriculture</u> | | | | | |
| Child Nutrition Cluster | | | | | |
| School Breakfast Program | Indiana Department of Education | 10.553 | | | |
| School Breakfast | | | 2014-15 | \$ 545,383 | \$ - |
| School Breakfast | | | 2015-16 | - | 786,191 |
| Total - School Breakfast Program | | | | 545,383 | 786,191 |
| National School Lunch Program | Indiana Department of Education | 10.555 | | | |
| School Lunch | | | 2014-15 | 1,974,321 | - |
| School Lunch | | | 2015-16 | - | 2,590,252 |
| Commodities | | | 2014-15 | 277,500 | - |
| Commodities | | | 2015-16 | - | 287,901 |
| Total - National School Lunch Program | | | | 2,251,821 | 2,878,153 |
| Summer Food Service Program for Children | Indiana Department of Education | 10.559 | | | |
| Summer Program | | | 2014-15 | 89,532 | - |
| Summer Program | | | 2015-16 | - | 96,233 |
| Total - Summer Food Service Program for Children | | | | 89,532 | 96,233 |
| Total - Child Nutrition Cluster | | | | 2,886,736 | 3,760,577 |
| Child and Adult Care Food Program | Indiana Department of Education | 10.558 | | | |
| Snacks | | | 2014-15 | 36,632 | - |
| Snacks | | | 2015-16 | - | 38,738 |
| Total - Child and Adult Care Food Program | | | | 36,632 | 38,738 |
| Team Nutrition Grants | Direct Grant | 10.574 | | | |
| Food Service Award | | | 2015-16 | - | 14,000 |
| Total - Department of Agriculture | | | | 2,923,368 | 3,813,315 |
| <u>Department of Education</u> | | | | | |
| Special Education Cluster (IDEA) | | | | | |
| Special Education Grants to States | Indiana Department of Education | 84.027 | | | |
| Special Ed Part B 12-13 | | | 14213-003-PN01 | 60,256 | - |
| Special Ed Part B 13-14 | | | 14214-003-PN01 | 878,302 | 110,273 |
| Special Ed Part B 14-15 | | | 14215-003-PN01 | 1,715,571 | 742,188 |
| Special Ed Part B 15-16 | | | 14216-003-PN01 | - | 1,458,247 |
| Special Ed Tech Asst 13-14 | | | 99914-003-TA01 | 16,101 | 22,793 |
| Total - Special Education Grants to States | | | | 2,670,230 | 2,333,501 |
| Special Education Preschool Grants | Indiana Department of Education | 84.173 | | | |
| Special Ed Pre 12-13 | | | 45713-003-PN01 | 293 | - |
| Special Ed Pre 13-14 | | | 45714-003-PN01 | 29,719 | 10 |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

| 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 06-30-15 | Total Federal Awards Expended 06-30-16 |
|--|---|---------------------------|--|---|---|
| Special Ed Pre 14-15 | | | 45715-003-PN01 | 50,567 | 58,193 |
| Special Ed Pre 15-16 | | | 45716-003-PN01 | - | 36,223 |
| Total - Special Education Preschool Grants | | | | 80,579 | 94,426 |
| Total - Special Education Cluster (IDEA) | | | | 2,750,809 | 2,427,927 |
| Adult Education - Basic Grants to States | Indiana Department of Workforce Development | 84.002 | | | |
| Adult Ed 13-14 | | | C1-4-AE-3-38 | 172,735 | - |
| Adult Ed 14-15 | | | C1-5-AE-4-38 | 87,019 | 142,989 |
| Adult Ed 15-16 | | | C1-6-AE-5-38 | - | 49,156 |
| Total - Adult Education - Basic Grants to States | | | | 259,754 | 192,145 |
| Title I Grants to Local Educational Agencies | Indiana Department of Education | 84.010 | | | |
| Title I 2013-14 | | | 14-0365 | 935,071 | - |
| Title I 2014-15 | | | 15-0365 | 1,665,454 | 417,528 |
| Title I 2015-16 | | | 16-0365 | - | 1,578,977 |
| Total - Title I Grants to Local Educational Agencies | | | | 2,600,525 | 1,996,505 |
| Migrant Education State Grant Program | Indiana Department of Education | 84.011 | | | |
| Title I Part C 13-14 | | | 2013-14 | 91,481 | 83,583 |
| Title I Part C 14-15 | | | 2014-15 | - | 247,408 |
| Total - Migrant Education State Grant Program | | | | 91,481 | 330,991 |
| Title I State Agency Program for Neglected and Delinquent Children and Youth | Indiana Department of Education | 84.013 | | | |
| Title I Part D 13-14 | | | 2013-14 | 4,550 | - |
| Title I Part D 14-15 | | | 2014-15 | 9,079 | 3,374 |
| Title I Part D 15-16 | | | 2015-16 | - | 5,424 |
| Total - Title I State Agency Program for Neglected and Delinquent Children and Youth | | | | 13,629 | 8,798 |
| Impact Aid | Direct Grant | 84.041 | | | |
| Impact Aid | | | SO41A-2010-6513 | 211,627 | - |
| Impact Aid | | | SO41A-2015-6513 | 9,508 | 1,850 |
| Impact Aid | | | SO41A-2016-6513 | - | 211,627 |
| Total - Impact Aid | | | | 221,135 | 213,477 |
| Career and Technical Education - Basic Grants to States | Indiana Department of Education | 84.048 | | | |
| Perkins 13-14 | | | 14-4700-0365 | 182,088 | - |
| Perkins 14-15 | | | 15-4700-0365 | 159,992 | 133,350 |
| Perkins 15-16 | | | 16-4700-0365 | - | 187,717 |
| Total - Career and Technical Education - Basic Grants to States | | | | 342,080 | 321,067 |

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

| 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 06-30-15 | Total Federal Awards Expended 06-30-16 |
|---|-------------------------------------|---------------------------|--|---|---|
| Education for Homeless Children and Youth | Indiana Department of Education | 84.196 | | | |
| McKinney-Vento 13-14 | | | 2013-14 | 13,397 | - |
| McKinney-Vento 14-15 | | | 2014-15 | 29,065 | 15,935 |
| McKinney-Vento 15-16 | | | 2015-16 | - | 28,101 |
| Total - Education for Homeless Children and Youth | | | | <u>42,462</u> | <u>44,036</u> |
| Twenty-First Century Community Learning Centers | Indiana Department of Education | 84.287 | | | |
| i-Care 13-14 | | | 21ST CCLC Cohort 6 | 367,501 | - |
| i-Care 14-15 | | | 21ST CCLC Cohort 7 | - | 33,062 |
| i-Care 14-15 | | | 21ST CCLC Cohort 6 | 148,296 | 44,610 |
| i-Care 15-16 | | | 21ST CCLC Cohort 7 | - | 288,700 |
| i-Care 15-16 | | | 21ST CCLC Cohort 6 | - | 94,713 |
| Total - Twenty-First Century Community Learning Centers | | | | <u>515,797</u> | <u>461,085</u> |
| English Language Acquisition State Grants | Indiana Department of Education | 84.365 | | | |
| Title III 13-14 | | | 2013-14 | 29,565 | 21,277 |
| Title III 13-14 INFLUX | | | 2013-14 INFLUX | 9,632 | - |
| Title III 14-15 | | | 2014-15 | 21,277 | 154,190 |
| Title III 15-16 | | | 2015-16 | - | 79,316 |
| Total - English Language Acquisition State Grants | | | | <u>60,474</u> | <u>254,783</u> |
| Mathematics and Science Partnerships | Indiana Department of Education | 84.366 | | | |
| Math Science 2014 | | | 2013-14 | 164,813 | 26,162 |
| Math Science 2015 | | | 2014-15 | - | 91,001 |
| Total - Mathematics and Science Partnerships | | | | <u>164,813</u> | <u>117,163</u> |
| Supporting Effective Instruction State Grants | Indiana Department of Education | 84.367 | | | |
| Title II 13-14 | | | 2013-14 | 114,632 | - |
| Title II 14-15 | | | 2014-15 | 184,781 | 142,354 |
| Title II 15-16 | | | 2015-16 | - | 139,204 |
| Total - Supporting Effective Instruction State Grants | | | | <u>299,413</u> | <u>281,558</u> |
| School Improvement Grant | Indiana Department of Education | 84.377 | | | |
| School Improvement Grant 14 | | | 14-0365 | 50,000 | - |
| School Improvement Grant 15 | | | 15-0365 | 6,015 | 54,893 |
| Total - School Improvement Grant | | | | <u>56,015</u> | <u>54,893</u> |
| Total - Department of Education | | | | <u>7,418,387</u> | <u>6,704,428</u> |
| Total federal awards expended | | | | <u>\$ 10,341,755</u> | <u>\$ 10,517,743</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 under programs of the federal government for the years ended June 30, 2015 and 2016. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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 deficiency identified? | none reported |
| Noncompliance material to financial statement noted? | no |

Federal Awards:

| | |
|---|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | yes |
| Significant deficiency identified? | none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 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 (IDEA) |
| 84.010 | Title I Grants to Local Educational Agencies |
| 84.048 | Career and Technical Education - Basic Grants to States |
| 84.287 | Twenty-First Century Community Learning Centers |

Dollar threshold used to distinguish between Type A and Type B programs: \$625,785

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

Section II - Financial Statement Findings

FINDING 2016-001

Subject: Internal Controls over Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2014-001 from the immediately prior audit report related to cash and investments.

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

Condition

There were the following deficiencies in the internal control system of the School Corporation related to financial transactions and reporting:

1. Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to cash and investments and payroll disbursements. The School Corporation did not provide evidence of a review or approval process to ensure that material misstatements would be prevented, or detected and corrected, in a timely manner.
2. Monitoring of Controls: The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the School Corporation to monitor and assess the quality of the system of internal control.

Context

The lack of adequate internal controls was a systemic issue throughout the audit period.

Criteria

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

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

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

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

Cause

Management of the School Corporation had not established a proper system of internal control over cash and investments and payroll disbursements.

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the School Corporation's management establish effective controls, including segregation of duties, to ensure the accuracy of cash and investments and payroll disbursements reported in the financial statement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-002

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

Repeat Finding

This is a repeat of Finding 2014-002 from the immediately prior audit report.

Condition

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer/Assistant Superintendent of Finance prepared the SEFA; however, there were no controls in place to verify the accuracy of the information prior to submission.

Context

The lack of adequate internal controls was a systemic issue throughout the audit period.

Criteria

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

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

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

An integral part of the control activity component is segregation of duties. . . .

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

Cause

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

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA could have remained undetected.

Recommendation

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-003

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): 2014-15, 2015-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
and Special Tests and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the requirements listed above.

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

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Adequate internal controls were not in place over the Activities Allowed or Unallowed and Allowable Costs/Cost Principles. Payroll disbursements were paid for each person from the program with no evidence of an independent oversight, review, or approval process to ensure the accuracy.

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program Only)

Adequate internal controls were not in place over the Special Tests and Provisions - Paid Lunch Equity compliance requirement. One employee had sole responsibility for preparation of the paid lunch equity calculation with no evidence of an independent oversight, review, or approval process to ensure the accuracy of the calculation performed.

Context

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

Criteria

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 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect

The failure to establish an effective internal control system could have enabled noncompliance with the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

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

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-004

Subject: Child Nutrition Cluster - Cash Management
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): 2014-15, 2015-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Repeat

This is a repeat of Finding 2014-003 from the immediately prior audit report.

Condition

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

The School Corporation had not designed or implemented adequate internal controls to ensure that the School Lunch fund monthly cash balances (net cash resources) were limited to three months average expenditures. There was no oversight or review of the calculations and monitoring of the School Lunch fund monthly cash balances (net cash resources).

Context

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

Criteria

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. . . ."

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the Cash Management compliance requirement.

Effect

The failure to establish an effective internal control system could have enabled noncompliance with the Cash Management compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-005

Subject: Child Nutrition Cluster - Program Income

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): 2014-15, 2015-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Program Income compliance requirement. The School Corporation had not designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records.

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

The School Corporation did not comply with Program Income requirements. All food service collections were posted directly to the School Lunch fund (800) with no segregation between what constituted program income and monies placed on student accounts. A School Lunch Clearing Account (8400) was not maintained by the School Corporation.

Context

The lack of properly designed and implemented controls was a systemic issue throughout the audit period. The School Corporation failed to properly record program income in the School Lunch fund throughout the audit period.

Criteria

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 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 210.14(c) states:

"*Financial assurances.* The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 210.14(f)(3) states: "All revenue from the sale of nonprogram foods shall accrue to the nonprofit school food service account of a participating school food authority."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall enter into a written agreement with the State agency or the Department through the FNSRO, as applicable, that may be amended as necessary. . . . Such agreements shall provide that the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

(12) Maintain a financial management system as prescribed by the State agency, or FNSRO where applicable; . . ."

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

7 CFR 225.6(e) states in part:

"State-Sponsor Agreement. A sponsor approved for participation in the Program must enter into a permanent written agreement with the State agency. All sponsors must agree in writing to: . . .

(12) Maintain a financial management system as prescribed by the State agency; . . ."

Cause

The School Corporation had not designed or implemented an adequate financial management system to ensure compliance with the Program Income compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the Program Income compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-006

Subject: Child Nutrition Cluster - Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): 2014-15, 2015-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat of Finding 2014-004 from the immediately prior audit report.

Condition

The School Corporation had not established an effective internal control system to ensure compliance with suspension and debarment requirements. There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs.

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

The School Corporation did not comply with the suspension and debarment requirements during the audit period. They did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

Context

The lack of properly designed and implemented controls and the noncompliance were systemic issues throughout the audit period.

Criteria

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 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with 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."

Cause

The School Corporation had not developed a system of internal controls to ensure compliance with the suspension and debarment requirements.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation establish controls to ensure compliance with the suspension and debarment requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-007

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Number and Years (or Other Identifying Numbers): 14-0365, 15-0365, 16-0365

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the requirements related to the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

The School Corporation had not established an effective internal control system to ensure that the mobility information was accurate and reviewed prior to the students being removed.

Context

This was a systemic issue throughout the audit period.

Criteria

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. . . ."

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

The School Corporation had not developed a system of internal controls to ensure compliance with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

Effect

The failure to establish an effective internal control system could have enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-008

Subject: Career and Technical Education - Basic Grants to States - Internal Controls

Federal Agency: Department of Education

Federal Program: Career and Technical Education - Basic Grants to States

CFDA Number: 84.048

Federal Award Numbers and Years (or Other Identifying Numbers): 14-4700-0365, 15-4700-0365,
16-4700-0365

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Audit Finding: Material Weakness

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

Condition

Adequate internal controls were not in place over the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements. Payroll disbursements were paid for each person from the program with no evidence of an independent oversight, review, or approval process to ensure the accuracy of the disbursements.

Context

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

Criteria

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 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect

The failure to establish an effective internal control system could have enabled noncompliance with the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

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

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-009

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-003-PN01, 45713-003-PN01,
14214-003-PN01, 45714-003-PN01,
14215-003-PN01, 45715-003-PN01,
14216-003-PN01, 45716-003-PN01,
99910-003-TA01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition

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

Procurement

The School Corporation did not have controls in place to verify procurement procedures were followed.

Suspension and Debarment

There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs. The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

Context

The lack of controls was a systemic issue throughout the audit period. The noncompliance related to the suspension and debarment requirements was also a systemic issue through the audit period.

Criteria

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. . . ."

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 180.300 states in part:

"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."

Cause

Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the compliance requirement listed above.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the procurement requirements and enabled noncompliance with the grant agreement and the suspension and debarment requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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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

CHAD PHILLIPS
ASSISTANT SUPERINTENDENT FOR
FINANCIAL SERVICES

PHONE: 812-376-4300
FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES
ROBERT ABRAMS
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JEFF CALDWELL
KATHY DAYHOFF-DWYER
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RICH STENNER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Paula Betros
Contact Phone Number: 812-376-4222

Status of Audit Finding:

During the transition of personnel in the Business Office due to the declining health and death of the previous Deputy Treasurer, the regular review of bank reconcilements was not completed regularly. Effective immediately the Director of Accounting/Deputy Treasurer will review and sign the bank reconcilements monthly.



(Signature)

Director of Accounting/Deputy Treasurer
(Title)

June 19, 2018
(Date)



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FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Chad Phillips
Contact Phone Number: 812-376-4300

Status of Audit Finding:

The Treasurer retired in January, 2018. As the new Treasurer, I will be completing my first SEFA this fall and will follow the process detailed in the corrective action plan:

- 1) Start with the grants from the previous SEFA
- 2) Add any grants that were not included in the previous SEFA
- 3) Delete those grants that were discontinued
- 4) Make an adjustment to the Basic Grants to States program to separate the State and Federal dollars
- 5) Have the Deputy Treasurer review the report



(Signature)

Asst. Supt.

(Title)

06/12/18

(Date)



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Nancy Millspaugh, RD,CD
Contact Phone Number: 812-376-4462

Status of Audit Finding:

We receive a monthly cash balance report from the Business Office to ensure that our net cash resources are limited to three months average expenditures. We take the largest of our three months expenses and average them as a comparison. They do not average over the amount listed on our cash balance report so we have not had to document how excess will be encumbered.

The process to check for meal claim reimbursement accuracy is as follows:

Meals are purchased through computerized POS system. Reports are printed daily of meal counts and reported on an electronic monthly report by the FS manager at each school. The computer system calculates totals automatically. This report is submitted at the end of the month to the food service director. FS director receives free reduced and enrollment information from the IT specialist for the FS department. A FS district Office employee calculates paid /free/reduced information for claims. FS director enters the claims through the IDOE site and signs a form to signify the claims have been reviewed and submitted properly. This is kept on file with the monthly copies of the claims report. See attached for example.

Nancy Millspaugh

Nancy Millspaugh
(Signature)

Director of Food Service

Food service director
(Title)

6/12/18

6-18-18
(Date)



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Nancy Millspaugh, RD,CD
Contact Phone Number: 812-376-4462

Status of Audit Finding:

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 for Food Service bids. See attached form.

Nancy Millspaugh

Nancy M. Lyl
(Signature)

Director of Food Service

Food Service Director
(Title)

6/12/18

6-12-18
(Date)



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

NOTICE TO BIDDERS

Milk & Dairy Products

Dry Goods & Frozen Products

Bread Products

July 13, 2018 thru July 11, 2019

Sealed bids will be received by the Board of School Trustees of the

Bartholomew Consolidated School Corporation

1200 Central Avenue

Columbus, IN 47201

Attention: Nancy Millspaugh, RD, Director of Food Service

And clearly marked food service bid

Bids will be received at 1:00pm , April 4, 2018 at the Administration Building, 1200 Central Ave. The milk bids will be opened at 1:00pm the others thereafter. The School Board reserves the right to reject any or all bids in part or whole, and the School Board has the right to waive any informality or irregularity.

Specifications and all forms may be obtained by qualified bidders at the Bartholomew Consolidated School Corporation Food service office, 1260 N Marr Rd Columbus, IN 47201, phone 812-376-4462.

. Said forms shall be available to bidders from the Bartholomew Consolidated School Corporation Food Service Office, 1260 N. Marr Rd, Columbus, IN 47201. Bid forms shall list all costs of freight, storage and transportation.

Each bidder shall file with his bid form, a certified check or bid bond in the amount of not less than five (5%) of the annual bid price, payable to the Bartholomew Consolidated School Corporation. The bid bond shall cover the period from July 13,2018thru July 11, 2019. If the bond is less than the bid received, the bidder will be requested to raise the amount of the bid bond. A bid bond in the form of a certified check must be filed by bidders whose principal place of business is outside the State of Indiana. Bids shall not include federal tax. If you have a bid bond on file for these dates, it is not necessary to refile. Each bidder shall include a certification that the business is not suspended or debarred to do business with a federal program. A Non-Collusion Affidavit must be signed notarized and submitted with each bid. All submissions must be sealed, marked food service bid and returned by the date and time specified. Bids will not be accepted via email.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION BOARD MEMBERS:

Rick Caldwell, President

Jill Shedd, Vice President

James Persinger, Secretary

Pat Bryant, Member

Rich Stenner, Member

Kathy Dayhoff-Dwyer, Member

Robert Abrams, Member

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-005 - ALLOWABLE COSTS/COST PRINCIPLES

Fiscal year in which the finding initially occurred:
Pass-Through Entity , if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Anna Villa
Contact Phone Number: 812-378-3888

Corrective Action Plan:

Time & Effort Logs are being properly maintained in the i-CARE administrative office. We require them from every staff member paid by grant funds at a 21st CCLC site on a monthly basis. They are reviewed by the Assistant Program Director, Kim Corbin , for accuracy.

Anna C Villa
(Signature)

Program Director
(Title)

June 19 2018
(Date)



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-005

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Nancy Millspaugh, RD,CD
Contact Phone Number: 812-376-4462

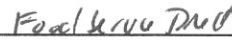
Status of Audit Finding:

A semi-annual activity report is on file with the time cards. The FS Personnel supervisor completes the time and effort records and these are on file at the FS Office.

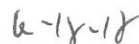
Nancy Millspaugh


(Signature)

Director of Food Service


(Title)

6/12/18


(Date)



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-005

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Gina Pleak
Contact Phone Number: 812-314-3858

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.

Status of Audit Finding:

The Sub Coordinator tracks substitutes through an online system and verified by requiring the substitutes to sign-in on a sheet at each school each day. The administrative assistant at each school writes the appropriate fund number for which the substitute are to be paid. The Sub Coordinator reviews the purpose for the sub and the fund number assigned. If questions arise, the Sub Coordinator contacts the correct supervisor to verify the fund number. Payroll records are available to verify substitute expenditures are linked to appropriate grants.



(Signature)

Director of Title Services

(Title)

6-19-18

(Date)



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ADMINISTRATION BUILDING
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PAT BRYANT
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KATHY DAYHOFF-DWYER
JAMES PERSINGER
JILL SHEDD
RICH STENNER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-005

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Part B from Indiana DOE

Contact Person Responsible for Corrective Action: George Van Horn

Contact Phone Number: 812-376-4600

Status of Audit Finding:

For the school years 2015-16, 2016-17, 2017-2018 all required semi certifications were received. These certifications were received and verified by the administrative assistant and director of special education. No time and effort logs were required during these school year time frames. The addition of the verification by the director of special education to the process has strengthened the internal control regarding the submission of the semi-annual certifications.



(Signature)

Director of Special Education

(Title)

6/19/18

(Date)



Deeper Learning Works

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

CHAD PHILLIPS
ASSISTANT SUPERINTENDENT FOR
FINANCIAL SERVICES

PHONE: 812-376-4300
FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES
ROBERT ABRAMS
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RICH STENNER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-006

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Chad Phillips
Contact Phone Number: 812-376-4300

Status of Audit Finding:

A payroll and benefits totals summary has been included with the accounts payable voucher for each payroll. Internal controls have been followed so that it is signed by a payroll clerk and by either the Deputy Treasurer or the Treasurer for verification. The accounts payable voucher is always signed by the Treasurer. An example is attached to this document.

Payroll totals have not been included in the accounts payable docket for School Board Approval. Beginning July 1, 2018, each School Board meeting will include approval of payroll and benefit totals by fund. This has been communicated to the payroll clerks, Deputy Treasurer, and Executive Assistant to the Superintendent who prepares the board packets. The payroll clerks will prepare the report, the Deputy Treasurer will verify the report and submit it for the Board packet. A sample report is attached to this document.



(Signature)

ASST. Supt.

(Title)

06/19/2018

(Date)



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-007 – CASH MANAGEMENT AND REPORTING

Fiscal year in which the finding initially occurred:
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Anna Villa
Contact Phone Number: 812-378-3888

Corrective Action Plan:

The individuals involved in the reimbursement requests are only those directly associated with the grants-Anna Villa; program director, Jennifer Edwards; program finance manager and Kathryn Conrad; BCSC grant monitor. We will provide and maintain support documentation for the reimbursement requests.

Anna C Villa
(Signature)

Program Director
(Title)

June 19 2018
(Date)



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-008

Fiscal year in which the finding initially occurred:

Pass-Through Entity, if pass-through or Federal Granter Agency, if direct:

Contact Person Responsible for Corrective Action: Anna Villa

Contact Phone Number: 812-378-3888

Status of Audit Finding: 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 director of Title Services, Gina Pleak and BCSC grant monitor, Kathryn Conrad, review these details regularly.

Anna C Villa

(Signature)

Program Director

(Title)

June 19 2018

(Date)



Deeper Learning Works

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-009

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Gina Pleak
Contact Phone Number: 812-314-3858

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.

Status of Audit Finding:

The Director of Title Services assumed responsibility of the Title II grant during the 2017-18 school year, which had been previously under the Director of Elementary Education. The Director of Title Services and the Grant Monitor for Title Services are both involved to ensure that funds are expended only for allowable activities. Both work together on creating, submitting, and amending the application.

The names of the teachers approved to be paid from the Title II grant are listed on the application and are the only ones being paid. It is confirmed by completing semi-annual certifications. There is monitoring of payroll expenses in Skyward to ensure charges are accurate.

The Grant Monitor for Title Services prepares the reimbursement request for review. The Director of Title Services reviews all reimbursements prior to submission and requests for reimbursement are only for approved grant allocations. Both the Director of Title Services and the Grant Monitor for Title Services sign the reimbursement request.



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The Director of Title Services and Grant Monitor for Title Services have created a system to reduce the chance for errors. The system includes process and procedures that are easily accessible to both individuals to review. Shared documents have been created and they include the grant application, budget details, amendments, reimbursement requests, semi-annual certifications, and vouchers. All expenditures are verified through Skyward.



(Signature)

Director of Title
(Title) Services

6-19-18

(Date)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The Director of Title Services and Grant Monitor for Title Services meet formally bimonthly to discuss the status of the grant as it is our responsibility to follow federal guidelines to ensure compliance.

FINDING 2014-010

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Gina Pleak
Contact Phone Number: 812-314-3858

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.

Status of Audit Finding:

The Grant Monitor for Title Services prepares the reimbursement request for review. The Director of Title Services reviews all reimbursements prior to submission and requests for reimbursement are only for approved grant allocations. Both the Director of Title Services and the Grant Monitor for Title Services sign the reimbursement request.

The Director of Title Services and Grant Monitor for Title Services have created a system to reduce the chance for errors. The system includes process and procedures that are easily accessible to both individuals to review. Shared documents have been created and they include the grant application, budget details, amendments, reimbursement requests, semi-annual certifications, and vouchers. All expenditures are verified through Skyward.



(Signature)

Director of Title Services

(Title)

6-19-18

(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Paula Betros

Contact Phone Number: 812-376-4222

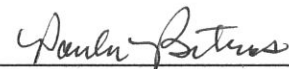
Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:


Beginning in May 2018, the Deputy Treasurer reviews and initial bank reconciliation documents every month. The Accounts Receivable Specialist provides bank summaries and Skyward reports that demonstrate reconciliation of financial transactions. This allows us to find and fix errors in a timely manner, thus preventing misstatements and/or irregularities.

Development and monitoring of internal controls and communicating corrective actions to our staff is an ongoing process within the corporation. We continue to review and adjust our processes as necessary.

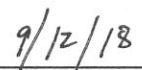
Anticipated Completion Date: May 1, 2018



(Signature)



(Title)



(Date)



Deeper Learning Works

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: Chad Phillips
Contact Phone Number: 812-376-4300

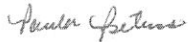
Views of Responsible Official: We concur with the findings

Description of Corrective Action Plan:

Beginning with the August 2018 SEFA, the following internal controls were implemented:

1. The Treasurer used the previous years' SEFA to generate a SEFA spreadsheet and completed the revenue and expenditures from the financial management system.
2. The Treasurer sent this draft of the spreadsheet to each grant monitor (Title, Sped, Food, CTE, and Adult/Alternative) to verify the information in the spreadsheet.
3. Once the information was updated and verified, the Treasurer shared the SEFA spreadsheet with the Deputy Treasurer. The Deputy Treasurer completed another verification of the information.
4. The Treasurer submitted the SEFA as part of the SBOA Annual report

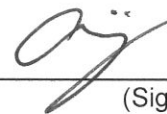
An image of the 2018 report signed by the Deputy Treasurer is below:



Bartholomew Consolidated School Corporation, Bartholomew County, Indiana
Grants 2017-2018

| Local Project Name/ Description | Federal Program Title/Project Name | Federal Agency | Pass Through Agency | CFDA Number | Award Name | Award Number | Grant Type | Local Fund | Receipts | Disburse-me |
|------------------------------------|---|---|---------------------------------------|----------------|---------------|-----------------|------------------------|------------|----------------|----------------|
| School Breakfast | School Breakfast Program | U.S. DEPARTMENT OF AGRICULTURE | Indiana Department of Education | 10.553 | 2017-18 | 2017-18 | Reimbursement Grant | 0800 | \$775,083.28 | \$775,083.28 |
| School Lunch | National School Lunch Program | U.S. DEPARTMENT OF AGRICULTURE | Indiana Department of Education | 10.555 | 2017-18 | 2017-18 | Reimbursement Grant | 0800 | \$2,395,848.20 | \$2,395,848.20 |
| Summer Program | Summer Food Service Program for | U.S. DEPARTMENT OF | Indiana Department of Education | 10.559 | 2017-18 | 2017-18 | Reimbursement Grant | 0800 | \$94,489.74 | \$94,489.74 |

Anticipated Completion Date: Completed July 1, 2018



(Signature)

Asst. Supt./Treasurer
(Title)

09-10-2018

(Date)



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

CHAD PHILLIPS
ASSISTANT SUPERINTENDENT FOR
FINANCIAL SERVICES

PHONE: 812-376-4300
FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES
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JAMES PERSINGER
JILL SHEDD
RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: Chad Phillips
Contact Phone Number: 812-376-4300

Views of Responsible Official: We concur with the findings

Description of Corrective Action Plan:

Payroll disbursements are approved in detail showing the gross pay for each person paid from the program for each payroll beginning July 1, 2018. Internal controls have been followed so that it is signed by a payroll clerk and by either the Deputy Treasurer or the Treasurer for verification. This has been communicated to the payroll clerks, Deputy Treasurer, and Executive Assistant to the Superintendent who prepares the board docket for approval. The payroll clerks will prepare the report, the Deputy Treasurer will verify the report and submit it for the Board packet. A sample report is attached to this document.

A link to a Board Meeting agenda that includes payroll approval is included here:
<http://www.bcsc.k12.in.us/cms/lib/IN01000842/Centricity/Domain/45/Agenda%208.13.18.pdf>

A link to Board Meeting minutes that reflect approval of payroll is included here:
http://www.bcsc.k12.in.us/cms/lib/IN01000842/Centricity/Domain/45/Min.%208.13.18%20final_rev.pdf

A sample page of the payroll report provided to the board for approval is on the following page:



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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201

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FINANCIAL SERVICES

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FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES
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JAMES PERSINGER
JILL SHEDD
RICH STENNER

| NAME KEY | EMPLOYEE NAME | ACCOUNT NUMBER | CODE | OBJECT | AMOUNT |
|---|---------------------|-----------------------------|-------|---------------|-----------------|
| 4parpt13.p BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION 9:02 AM 09/04/18 | | | | | |
| 05.18.06.00.00-11.7-010041 ACCOUNT DISTRIBUTION REPORT - DETAIL HISTORY - SUMMARY PAGE: 7 | | | | | |
| GF Labor Distribution by Employee | | | | | |
| Check Dates from 08/18/2018 through 09/04/2018 | | | | | |
| BARNEWYN000 | WYN BARNETTE | 0100 E 2162000 1200 012 000 | CON | CONTRACT PAY | 4,226.92 |
| | | | | | Employee Total: |
| | | | | | 4,226.92 |
| BARRICHR000 | CHRISTINE L BARRICK | 0100 E 1610000 1280 008 000 | HRLY | HOURLY PAY | 211.56 |
| | | | | | Employee Total: |
| | | | | | 211.56 |
| BARRIGIN000 | GINA BARRICK | 0100 E 1610000 1280 021 000 | HRLY | HOURLY PAY | 147.60 |
| | | | | | Employee Total: |
| | | | | | 147.60 |
| BARTOKRI000 | KRISTA L BARTOSZ | 5259 E 1241000 1120 023 999 | CON | CONTRACT PAY | 1,612.96 |
| | | | | | Employee Total: |
| | | | | | 1,612.96 |
| BARNIJUS000 | JUSTIN L BARNICK | 0100 E 2620000 1270 003 000 | HRLY | HOURLY PAY | 1,195.20 |
| | | 0100 E 2620000 1410 003 000 | OT | OVERTIME | 123.26 |
| | | | | | Employee Total: |
| | | | | | 1,318.46 |
| BASTIDERA000 | DEANNA J BASTIAN | 0100 E 1105000 1280 011 000 | HRLY | HOURLY PAY | 598.52 |
| | | | | | Employee Total: |
| | | | | | 598.52 |
| BATESRIT000 | RITA ANN BATES | 0800 E 3120000 1200 014 000 | HRLY | HOURLY PAY | 398.62 |
| | | | | | Employee Total: |
| | | | | | 398.62 |
| BAUGHDAR001 | DARREN M BAUGH | 0100 E 1120000 1120 005 000 | CON | CONTRACT PAY | 4,438.48 |
| | | | | | Employee Total: |
| | | | | | 4,438.48 |
| BAUGHKAT000 | KATHRYN ANNIE BAUGH | 0100 E 1130000 1120 003 000 | CON | CONTRACT PAY | 3,379.22 |
| | | | | | Employee Total: |
| | | | | | 3,379.22 |
| BAUTESUS001 | SUSAN K BAUTE | 0100 E 1110500 1120 023 000 | CON | CONTRACT PAY | 5,859.56 |
| | | | OFFSS | OFF SCALE STP | 23.08 |
| | | | STP17 | STIPEND 17-18 | 38.46 |
| | | | | | Employee Total: |
| | | | | | 5,921.10 |
| BAXTERIL000 | MILLIE JO BAXTER | 0410 E 2710000 1270 026 000 | CON | CONTRACT PAY | 656.32 |
| | | | DLY | DAILY PAY | 312.97 |
| | | 0410 E 2710000 1460 026 000 | | DAILY PAY | 57.60 |
| | | | | | Employee Total: |
| | | | | | 926.89 |

Anticipated Completion Date: Completed July 1, 2018



(Signature)

Asst. Supt./Treasurer
(Title)

09-10-2018

(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Nancy Millspaugh

Contact Phone Number: 812-376-4462

Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The FS Director will request monthly Fund Cash Balance Reports from the Deputy Treasurer to review whether the net cash resources of the School Lunch Fund are limited to three months average expenditures. If the fund has less than 3 months average expenditures, no action will be required other than to monitor the fund. The FS Director will print the email from the Deputy Treasurer, attach it to the report and maintain both for our records.

If cash resources of the School Lunch Fund are over 3 months average expenditures, actions will be taken to use the excess funds to purchase equipment for the program, purchase higher quality food for the children, and/or be used to purchase supplies for the program. The FS Director will print the email from the Deputy Treasurer, attach it to the report and maintain both for our records. Documentation of the changes implemented will also be maintained.

Anticipated Completion Date: 9/28/2018

Nancy Millspaugh C.D., C.T.
(Signature)

Director of Food Service
(Title)

9-12-18
(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-005

Contact Person Responsible for Corrective Action: Nancy Millspaugh/Paula Betros

Contact Phone Number: 812-376-4462

Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Food Service Director will work with the Deputy Treasurer to develop a school lunch clearing account (8400) for collections from prepaid patrons. These will be separate from federal receipts into the school food service fund (0800). These funds will be reconciled separately, as well.

Anticipated Completion Date: 2/13/2019

Nancy Millspaugh R.D. CD
(Signature)

Director of Food Service
(Title)

9-12-18
(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-006

Contact Person Responsible for Corrective Action: Nancy Millspaugh

Contact Phone Number: 812-376-4462

Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Food Service Director has included in all notice to bids, a statement requiring all bidders to include a certification that the business is not suspended or debarred to do business with a federal program. This has been included with bids since the 2016-2017 bid season. An example is below:

Each bidder shall file with his bid form, a certified check or bid bond in the amount of not less than five (5%) of the annual bid price, payable to the Bartholomew Consolidated School Corporation. The bid bond shall cover the period from July 13, 2018 thru July 11, 2019. If the bond is less than the bid received, the bidder will be requested to raise the amount of the bid bond. A bid bond in the form of a certified check must be filed by bidders whose principal place of business is outside the State of Indiana. Bids shall not include federal tax. If you have a bid bond on file for these dates, it is not necessary to refile. Each bidder shall include a certification that the business is not suspended or debarred to do business with a federal program. A Non-Collusion Affidavit must be signed notarized and submitted with each bid. All submissions must be sealed, marked food service bid and returned by the date and time specified. Bids will not be accepted via email.

Anticipated Completion Date: Completed January 2017

Nancy Millspaugh (D.C.)
(Signature)

Director of Food Service
(Title)

9-12-18
(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-007

Contact Person Responsible for Corrective Action: Dr. Gina Pleak, Director of Title Services
Contact Phone Number: 812-314-3858

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Administrators and Guidance Directors at Columbus North and Columbus East will continue to maintain proper documentation on students in relation to mobility. To document oversight and the review process that mobility codes are accurate for students being removed from their cohorts, Administrators and Guidance Directors will ensure accurate information is entered into Powerschool. BCSC's Information Systems Team Lead will submit the IDOE Graduate report (GR) for each school. The Information Systems Team Lead will email the stakeholders listed above the final Graduate upload file annually. The Administrator and Guidance Director from both schools will sign and date to verify information submitted was accurate to their knowledge. The Guidance Directors will then email the report to the Director of Title Services and it will be filed for documentation purposes.

Anticipated Completion Date: October 2018



(Signature)

DIRECTOR OF TITLE PROGRAMS

(Title)

9/12/18

(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-008

Contact Person Responsible for Corrective Action: Chad Phillips
Contact Phone Number: 812-376-4300

Views of Responsible Official: We concur with the findings

Description of Corrective Action Plan:

Payroll disbursements are approved in detail showing the gross pay for each person paid from the program for each payroll beginning July 1, 2018. Internal controls have been followed so that it is signed by a payroll clerk and by either the Deputy Treasurer or the Treasurer for verification. This has been communicated to the payroll clerks, Deputy Treasurer, and Executive Assistant to the Superintendent who prepares the board docket for approval. The payroll clerks will prepare the report, the Deputy Treasurer will verify the report and submit it for the Board packet. A sample report is attached to this document.

A link to a Board Meeting agenda that includes payroll approval is included here:
<http://www.bcsc.k12.in.us/cms/lib/IN01000842/Centricity/Domain/45/Agenda%208.13.18.pdf>

A link to Board Meeting minutes that reflect approval of payroll is included here:
http://www.bcsc.k12.in.us/cms/lib/IN01000842/Centricity/Domain/45/Min.%208.13.18%20final_rev.pdf

A sample page of the payroll report provided to the board for approval is on the following page:



Deeper Learning Works

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING
1200 CENTRAL AVENUE
COLUMBUS, INDIANA 47201


CHAD PHILLIPS
ASSISTANT SUPERINTENDENT FOR
FINANCIAL SERVICES

PHONE: 812-376-4300
FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES
ROBERT ABRAMS
PAT BRYANT
JEFF CALDWELL
KATHY DAYHOFF-DWYER
JAMES PERSINGER
JILL SHEDD
RICH STENNER

| NAME KEY | EMPLOYEE NAME | ACCOUNT NUMBER | CODE | OBJECT | AMOUNT |
|---|---------------------|-----------------------------|-------|---------------|-----------------|
| 4parpt13.p BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION 9:02 AM 09/04/18 | | | | | |
| 05.18.06.00.00-11.7-010041 ACCOUNT DISTRIBUTION REPORT - DETAIL HISTORY - SUMMARY PAGE: 7 | | | | | |
| GF Labor Distribution by Employee | | | | | |
| Check Dates from 08/18/2018 through 09/04/2018 | | | | | |
| BARNEWYH000 | WYN BARNETTE | 0100 E 2162000 1200 012 000 | CON | CONTRACT PAY | 4,226.92 |
| | | | | | Employee Total: |
| | | | | | 4,226.92 |
| BARRICHR000 | CHRISTINE L BARRICK | 0100 E 1610000 1280 008 000 | HRLY | HOURLY PAY | 211.56 |
| | | | | | Employee Total: |
| | | | | | 211.56 |
| BARRIGIN000 | GINA BARRICK | 0100 E 1610000 1280 021 000 | HRLY | HOURLY PAY | 147.60 |
| | | | | | Employee Total: |
| | | | | | 147.60 |
| BARTOKRI000 | KRISTA L BARTOZE | 5259 E 1241000 1120 023 999 | CON | CONTRACT PAY | 1,612.96 |
| | | | | | Employee Total: |
| | | | | | 1,612.96 |
| BARNWJUS000 | JUSTIN L BARWICK | 0100 E 2620000 1270 003 000 | HRLY | HOURLY PAY | 1,195.20 |
| | | 0100 E 2620000 1410 003 000 | OT | OVERTIME | 123.26 |
| | | | | | Employee Total: |
| | | | | | 1,318.46 |
| BASTIDER000 | DEANNA J BASTIAN | 0100 E 1105000 1280 011 000 | HRLY | HOURLY PAY | 598.52 |
| | | | | | Employee Total: |
| | | | | | 598.52 |
| BATESRIT000 | RITA ANN BATES | 0800 E 3120000 1200 014 000 | HRLY | HOURLY PAY | 398.62 |
| | | | | | Employee Total: |
| | | | | | 398.62 |
| BAUGHHDAR001 | DARREN M BAUGH | 0100 E 1120000 1120 005 000 | CON | CONTRACT PAY | 4,438.48 |
| | | | | | Employee Total: |
| | | | | | 4,438.48 |
| BAUGHKAT000 | KATHRYN ANNIE BAUGH | 0100 E 1130000 1120 003 000 | CON | CONTRACT PAY | 3,379.22 |
| | | | | | Employee Total: |
| | | | | | 3,379.22 |
| BAUTESUS001 | SUSAN K BAUTE | 0100 E 1110500 1120 023 000 | CON | CONTRACT PAY | 5,859.56 |
| | | | OFFPS | OFF SCALE STP | 23.08 |
| | | | STPI? | STIPEND 17-18 | 38.46 |
| | | | | | Employee Total: |
| | | | | | 5,921.10 |
| BAXTEBIL000 | HILLIE JO BAXTER | 0410 E 2710000 1270 026 000 | CON | CONTRACT PAY | 556.32 |
| | | | DLY | DAILY PAY | 312.97 |
| | | 0410 E 2710000 1460 026 000 | | DAILY PAY | 57.60 |
| | | | | | Employee Total: |
| | | | | | 926.89 |

Anticipated Completion Date: Completed July 1, 2018



(Signature)

Asst. Supt./Treasurer

(Title)

09-10-2018

(Date)



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RICH STENNER

CORRECTIVE ACTION PLAN

FINDING 2016-009

Contact Person Responsible for Corrective Action: George Van Horn

Contact Phone Number: 812-376-4460

Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

A current vendor listing will be reviewed quarterly through the Federal System for Award Management (SAM) database. All vendors will be verified that they are not suspended or debarred from participation in federal programs. Documentation of this verification will be completed quarterly. All new vendors will be verified through SAM Exclusions prior to any purchase.

Anticipated Completion Date: October 1, 2018



(Signature)

Director of Special Education

(Title)

9/12/2018

(Date)



Deeper Learning Works

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/>.