

**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, 2016 to June 30, 2018



**FILED**  
05/08/2019



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SCHEDULE OF OFFICIALS

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



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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, 2016 to June 30, 2018, 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, 2016 to June 30, 2018.

***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, 2016 to June 30, 2018, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 April 2, 2019, 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

April 2, 2019



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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, 2016 to June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated April 2, 2019, 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001.

**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

April 2, 2019

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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, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
General	\$ 14,929,259	\$ 83,527,077	\$ 88,157,082	\$ 35,000	\$ 10,334,254	\$ 86,224,211	\$ 84,546,863	\$ 1,860	\$ 12,013,462
Debt Service	6,683,931	11,010,279	10,468,841	104,796	7,330,165	13,015,169	11,345,983	(108,954)	8,890,397
Retirement/Severance Bond Debt Service	687,747	2,207,913	1,967,114	-	928,546	913,933	1,640,519	(18,188)	183,772
Referendum Debt Exempt Capital	7,000,253	8,561,104	10,508,885	-	5,052,472	10,912,348	8,557,385	(96,801)	7,310,634
Capital Projects	11,530,618	16,060,603	17,452,182	-	10,139,039	17,413,344	17,810,749	-	9,741,634
School Transportation	1,979,443	8,000,019	7,451,938	633,091	3,160,615	7,887,398	8,365,796	-	2,682,217
School Bus Replacement	969,405	1,353,428	2,345,142	22,309	-	1,396,008	395,000	(22,309)	978,699
Rainy Day	6,274,348	-	-	-	6,274,348	-	-	-	6,274,348
Retirement/Severance Bond	1,182,036	100,000	187,415	-	1,094,621	100,000	153,466	-	1,041,155
Construction	10,424	100	(3,999)	-	14,523	100	-	-	14,623
2012 Clifty GO Bond	74,205	-	67,128	-	7,077	-	-	-	7,077
2014A Technology GO Bond	1,700	-	1,700	-	-	-	-	-	-
2014B Technology GO Bond	1,033	-	1,033	-	-	-	-	-	-
Central Middle School	15,845	-	15,361	-	484	-	-	-	484
2015 - GO Rock and SSIde	1,094,362	-	879,874	-	214,488	-	174,958	-	39,530
2016 G.O. Bond	-	-	497,203	6,700,000	6,202,797	14,000	4,242,378	-	1,974,419
New Tech Bond 2008	94,745	-	29,877	-	64,868	-	64,868	-	-
2013 Projects	3,562,500	-	675,078	-	2,887,422	28,940	1,171,558	-	1,744,804
School Lunch	1,502,298	5,370,528	5,271,046	-	1,601,780	5,378,735	5,290,949	-	1,689,566
Textbook Rental	271,411	1,265,173	1,492,424	-	44,160	1,319,893	1,871,459	507,406	-
Self-Insurance	7,602,040	17,531,380	18,157,325	-	6,976,095	17,178,274	18,672,152	-	5,482,217
Levy Excess	1,812,860	238,892	-	(1,812,860)	238,892	-	-	223,943	462,835
Joint Services and Supply - Special Education Cooperative	902,059	1,066,528	993,265	1,308	976,630	1,077,907	1,297,486	-	757,051
Joint Services and Supply - Area Vocational School	679,743	385,967	321,448	-	744,262	259,393	147,140	-	856,515
Alternative Education	129,414	44,799	15,143	-	159,070	43,044	99,409	-	102,705
Early Intervention Grant	25,967	219,059	220,958	-	24,068	55,051	57,416	-	21,703
Reading Recovery	-	9,823	5,996	(3,506)	321	9,359	7,696	-	1,984
School Intervention and Career Counseling	58,796	51,500	49,434	-	60,862	44,763	34,600	-	71,025
Donations, Gifts, and Trust	57,158	76,855	85,888	192	48,317	24,668	47,960	(295)	24,730
Fund Supplement	1,164,514	750,002	723,831	585,281	1,775,966	750,000	566,147	(305,622)	1,654,197
Instructional Support - Art Fees	178,936	85,738	35,668	(92,108)	136,898	98,982	62,099	(30,347)	143,434
Partnership Grant	74,194	54,689	24,925	92,063	196,021	1,150,506	132,756	(21,889)	1,191,882
Bright Beginnings	-	182,475	317,435	134,959	(1)	184,456	309,108	124,951	298
Northside 92	-	64,635	-	-	64,635	-	-	-	64,635
Clifty Trail	7,287	-	7,300	14	1	14	-	(15)	-
Columbus North Language Arts	2,763	-	-	-	2,763	-	-	-	2,763
Council for Youth Development	-	-	-	-	-	-	(383)	(383)	-
Jolie Crider Reach-Out Fund	98,428	-	29,433	-	68,995	45,540	16,157	-	98,378
Instructional Support	-	-	-	-	-	70	-	-	70
i-Care	439,635	646,653	435,504	(182,572)	468,212	709,750	608,764	(430,438)	138,760
Duke Energy-Donations	-	24,995	-	-	24,995	-	24,080	-	915
Psi Iota Xi Donations	-	-	-	-	-	1,095	-	-	1,095
Adult and Continuing Education	28,135	27,188	24,139	-	31,184	35,895	24,091	(1,085)	41,903
North Extra-Curricular Assisted	12,892	16,163	13,700	-	15,355	24,368	22,341	-	17,382
East Extra-Curricular Assisted	10,857	30,111	33,440	-	7,528	29,533	28,137	-	8,924
Central Extra-Curricular Assisted	9,659	5,748	3,596	-	11,811	3,936	3,658	-	12,089

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, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
Book Buddies	10,629	4,066	5,045	-	9,650	3,267	4,653	-	8,264
After School ESL Clifty/Taylorsville	11,009	-	-	-	11,009	-	-	-	11,009
McDowell - CBC	-	16,368	20,743	5,658	1,283	13,897	1,955	(8,991)	4,234
McDowell Extra-Curricular Assisted	10,960	54	1,080	-	9,934	-	1,606	7,801	16,129
Southside Extra-Curricular Assisted	42	-	151	108	(1)	1,738	1,413	(108)	216
Parkside Extra-Curricular Assisted	1,919	118	-	-	2,037	75	1,200	-	912
Richards In/Out	15,398	4,588	3,994	-	15,992	75	-	-	16,067
Mt. Healthy Extra-Curricular Assisted	727	543	75	-	1,195	3,231	622	-	3,804
Rockcreek Extra-Curricular Assisted	8,514	16,775	18,841	-	6,448	7,316	7,950	-	5,814
Schmitt Extra-Curricular Assisted	-	2,494	-	(1,994)	500	10,031	8,731	-	1,800
Smith Extra-Curricular Assisted	285	-	-	-	285	452	210	-	527
Taylorsville Extra-Curricular Assisted	849	547	602	-	794	4,763	2,500	-	3,057
Recreational Activities	-	2,768	1,468	-	1,300	2,833	119	-	4,014
Elementary - New Tech Design	9,804	-	7,286	-	2,518	-	5,327	2,809	-
Lincoln New Tech Extra-Curricular Assisted	350	1,615	1,241	-	724	2,253	397	-	2,580
Cultural Arts	-	10,375	10,375	375	375	-	-	(375)	-
Administration In and Out	118,712	1,628,835	1,477,131	(1,141)	269,275	287,036	140,658	5,870	421,523
Family School Partners	106,051	114,511	119,142	-	101,420	147,142	112,920	-	135,642
Insurance Repair Employee	3,957	-	3,649	-	308	-	-	-	308
Diversity	1,170	-	-	-	1,170	-	-	-	1,170
Rebound - McDowell	7,963	-	-	-	7,963	-	(30)	(7,993)	-
INA - Irwin - Sweeney - Miller Foundation	1,300	-	-	-	1,300	-	-	-	1,300
Hazel Teegarden Foundation	3,395	-	-	-	3,395	-	-	-	3,395
Equity of Access Assistance	11,989	-	380	-	11,609	-	-	-	11,609
Bartholomew School Foundation	7,447	45,291	46,156	4,788	11,370	84,590	53,160	(4,788)	38,012
NAWC Scholarship	1,286	-	-	-	1,286	-	-	-	1,286
Jefferson Rent - Cummins	86,437	-	-	-	86,437	-	-	-	86,437
Cummins Foundation	3,364	4,907	1,352	(2,880)	4,039	1,000	4,935	(104)	-
Construction, Remodeling, and Equipping Buildings	181,500	-	212,064	2,973,700	2,943,136	1,005,000	2,821,947	-	1,126,189
Miscellaneous Programs	23,796	198	860	-	23,134	48,480	26,861	-	44,753
Gifts, Donations and Bequests	3,234	-	352	352	3,234	42,527	29,056	(352)	16,353
Utterback Bequest	3,638	-	-	-	3,638	-	-	-	3,638
Miscellaneous Training Programs	77,789	446,417	954,262	453,809	23,753	556,428	729,973	179,345	29,553
Mildred A. Murray Bequest	3,227	-	-	-	3,227	-	1,000	-	2,227
Custer Foundation	986	-	-	-	986	-	-	-	986
Mt. Healthy Summer Enrichment	5,159	-	-	-	5,159	-	-	(5,159)	-
Instructional Support	2,760	-	34	-	2,726	52,521	(100)	(100)	55,247
Formative Assessment	957	109,313	83,781	-	26,489	112,538	139,027	-	-
Special Education Excess Costs	-	-	-	-	-	51,421	41,579	-	9,842
Instruction Support	430	-	-	-	430	-	-	-	430
Shop Printing	6,707	1,708	840	-	7,575	680	-	-	8,255
Teacher Quality Improvement Program	11,566	11,675	27,926	150,000	145,315	15,537	21,043	-	139,809
Medicaid Reimbursement	56,805	163,136	81,461	-	138,480	183,477	116,592	-	205,365
Non-English Speaking Programs	-	187,279	124,246	-	63,033	264,401	259,557	(90)	67,787
Technology Grants [IC 20-40-15]	380,328	290,016	168,647	-	501,697	324,176	156,749	-	669,124
Performance Based Awards	-	558,356	611,815	53,459	-	442,320	441,248	(1,072)	-

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STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
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For the Years Ended June 30, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
High Ability 15-16	-	-	-	-	-	74,498	70,308	-	4,190
Miscellaneous Programs	19,064	42,777	42,899	-	18,942	79,727	79,382	6,196	25,483
High Ability 16-17	3,441	74,452	72,931	-	4,962	-	4,862	(100)	-
Alternative Fuel Vehicle Grant	5,643	-	-	-	5,643	-	-	-	5,643
Bookstore Resale	-	8,086	9,058	971	(1)	5,867	2,390	(3,476)	-
Towel and Laundry	24,613	7,375	-	-	31,988	6,595	-	-	38,583
Lock	22,574	2,457	658	-	24,373	2,620	7	-	26,986
National Governors' Association Grants	5,538	-	-	-	5,538	-	-	-	5,538
PreK Program	-	-	-	-	-	-	(194)	(194)	-
Criminal History Research	5,025	220	1,074	-	4,171	75	441	-	3,805
Title I Part A	(204,294)	2,050,071	1,889,231	978	(42,476)	1,571,572	1,650,386	(772)	(122,062)
Title I Part D	(36,602)	66,260	29,658	-	-	22,265	22,000	(265)	-
Title I	-	13,539	18,962	-	(5,423)	61,975	56,536	(16)	-
Title I Migrant	-	-	-	-	-	-	(82)	(82)	-
Community Conservation	1,786	-	-	-	1,786	-	-	-	1,786
Stewart Homeless Assistance Act	-	42,479	42,479	-	-	60,458	60,458	-	-
Serve America	4,532	-	-	-	4,532	-	-	-	4,532
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	(134,238)	2,847,791	3,454,343	(1,602)	(742,392)	3,866,841	3,119,778	(519)	4,152
Preschool Handicap	(4,222)	123,078	128,697	-	(9,841)	140,256	148,226	-	(17,811)
IDEA UDL 2008-09 Targeted	(294)	-	-	294	-	-	-	-	-
Adult Basic Education	(119,382)	217,043	97,649	(12)	-	-	(2,998)	(2,998)	-
Adult Ed Outreach	-	377,291	502,658	12	(125,355)	644,176	556,982	(2,260)	(40,421)
ABE 08-09	(152)	152	-	-	-	-	-	-	-
Title IV-A	-	-	-	-	-	17,042	18,067	-	(1,025)
Nutritional Grant - State	342	-	-	-	342	-	342	-	-
Vocational and Technology Board Grants	-	101,513	106,608	45	(5,050)	64,301	126,337	-	(67,086)
Perkins 13-14	(37,088)	313,761	299,320	-	(22,647)	340,606	307,659	(35)	10,265
21st Century Learning Center	48,390	-	51,270	2,880	-	-	-	-	-
21st Century Beacon Grant	14,000	-	8,874	-	5,126	-	856	(153)	4,117
i-Care Cohort	(82,969)	305,603	465,749	26	(243,089)	544,882	340,297	19,035	(19,469)
ITQ, Enhanced Education Through Technology, Title II, Part D	(39,864)	347,201	353,916	-	(46,579)	357,044	314,631	-	(4,166)
Rural Schools Achievement	(3,408)	189,451	193,116	-	(7,073)	181,106	176,121	-	(2,088)
Title II Part B Math and Science Partnership	(1,918)	56,133	54,217	-	(2)	-	(83)	(81)	-
Reading First, No Child Left Behind	17,160	-	-	-	17,160	-	-	-	17,160
Education Technology	3,846	-	135	-	3,711	-	(14)	(2,809)	916
Payroll Clearing	2,566,857	18,867,545	18,867,525	-	2,566,877	20,022,081	20,022,101	-	2,566,857
Curricular Fees	84,393	-	-	-	84,393	-	-	-	84,393
Postage	2,874	-	-	-	2,874	-	-	-	2,874
Retiree Insurance	4,160	5,262	5,267	-	4,155	4,080	5,590	-	2,645
Trapp Overpayment	10,867	-	-	-	10,867	-	-	-	10,867
Totals	<u>\$ 74,524,013</u>	<u>\$ 188,650,917</u>	<u>\$ 199,645,045</u>	<u>\$ 9,857,793</u>	<u>\$ 73,387,678</u>	<u>\$ 198,067,955</u>	<u>\$ 200,005,989</u>	<u>\$ (2)</u>	<u>\$ 71,449,642</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.

**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, 2017 or 2018.

**Note 8. Holding Corporations**

The School Corporation has entered into capital leases with the Columbus Multi-High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2017 and 2018 totaled \$7,993,500 and \$7,948,000, respectively.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The School Corporation has entered into a capital lease with the Columbus Repair and Renovation Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2017 and 2018 totaled \$5,290,500 and \$5,289,000, 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, 2017

	General	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 14,929,259	\$ 6,683,931	\$ 687,747	\$ 7,000,253	\$ 11,530,618	\$ 1,979,443	\$ 969,405	\$ 6,274,348	\$ 1,182,036
Receipts:									
Local sources	1,235,137	9,322,279	1,442,913	7,952,104	11,578,314	5,550,341	943,413	-	100,000
Intermediate sources	282	-	-	-	-	-	-	-	-
State sources	71,407,118	-	-	-	-	-	-	-	-
Federal sources	216,061	-	-	-	-	-	-	-	-
Temporary loans	10,649,278	1,688,000	765,000	609,000	4,480,000	2,446,000	395,000	-	-
Other receipts	19,201	-	-	-	2,289	3,678	15,015	-	-
Total receipts	83,527,077	11,010,279	2,207,913	8,561,104	16,060,603	8,000,019	1,353,428	-	100,000
Disbursements:									
Instruction	50,313,936	-	-	-	-	-	-	-	-
Support services	21,150,645	99,591	-	-	10,025,955	5,512,938	1,957,142	-	187,415
Noninstructional services	860,311	-	-	-	-	-	-	-	-
Facilities acquisition and construction	11,190	-	-	-	2,909,227	-	-	-	-
Debt service	15,821,000	10,369,250	1,967,114	10,508,885	4,517,000	1,939,000	388,000	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	88,157,082	10,468,841	1,967,114	10,508,885	17,452,182	7,451,938	2,345,142	-	187,415
Excess (deficiency) of receipts over disbursements	(4,630,005)	541,438	240,799	(1,947,781)	(1,391,579)	548,081	(991,714)	-	(87,415)
Other financing sources (uses):									
Proceeds of long-term debt	-	104,796	-	-	-	-	-	-	-
Transfers in	35,000	-	-	-	-	633,091	22,309	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	35,000	104,796	-	-	-	633,091	22,309	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,595,005)	646,234	240,799	(1,947,781)	(1,391,579)	1,181,172	(969,405)	-	(87,415)
Cash and investments - ending	\$ 10,334,254	\$ 7,330,165	\$ 928,546	\$ 5,052,472	\$ 10,139,039	\$ 3,160,615	\$ -	\$ 6,274,348	\$ 1,094,621

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, 2017

	Construction	2012 Clifty GO Bond	2014A Technology GO Bond	2014B Technology GO Bond	Central Middle School	2015 - GO Rock and SSide	2016 G.O. Bond	New Tech Bond 2008	2013 Projects
Cash and investments - beginning	\$ 10,424	\$ 74,205	\$ 1,700	\$ 1,033	\$ 15,845	\$ 1,094,362	\$ -	\$ 94,745	\$ 3,562,500
Receipts:									
Local sources	100	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	100	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	62,342	1,700	1,033	-	-	59,346	28,821	72,844
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	(3,999)	4,786	-	-	15,361	879,874	437,857	1,056	602,234
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	(3,999)	67,128	1,700	1,033	15,361	879,874	497,203	29,877	675,078
Excess (deficiency) of receipts over disbursements	4,099	(67,128)	(1,700)	(1,033)	(15,361)	(879,874)	(497,203)	(29,877)	(675,078)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	6,700,000	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	6,700,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,099	(67,128)	(1,700)	(1,033)	(15,361)	(879,874)	6,202,797	(29,877)	(675,078)
Cash and investments - ending	\$ 14,523	\$ 7,077	\$ -	\$ -	\$ 484	\$ 214,488	\$ 6,202,797	\$ 64,868	\$ 2,887,422

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, 2017

	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply - Special Education Cooperative	Joint Services and Supply - Area Vocational School	Alternative Education	Early Intervention Grant	Reading Recovery
Cash and investments - beginning	\$ 1,502,298	\$ 271,411	\$ 7,602,040	\$ 1,812,860	\$ 902,059	\$ 679,743	\$ 129,414	\$ 25,967	\$ -
Receipts:									
Local sources	2,087,536	874,294	14,802,972	238,892	1,064,522	216,907	-	-	-
Intermediate sources	-	-	2,138,040	-	-	-	-	-	-
State sources	-	390,879	-	-	-	-	44,799	219,059	-
Federal sources	3,280,186	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	2,806	-	590,368	-	2,006	169,060	-	-	9,823
Total receipts	5,370,528	1,265,173	17,531,380	238,892	1,066,528	385,967	44,799	219,059	9,823
Disbursements:									
Instruction	-	-	-	-	734,196	142,429	15,143	34,992	5,996
Support services	154,338	1,492,424	555	-	255,031	9,959	-	185,966	-
Noninstructional services	5,097,961	-	-	-	-	169,060	-	-	-
Facilities acquisition and construction	18,747	-	-	-	4,038	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	18,156,770	-	-	-	-	-	-
Total disbursements	5,271,046	1,492,424	18,157,325	-	993,265	321,448	15,143	220,958	5,996
Excess (deficiency) of receipts over disbursements	99,482	(227,251)	(625,945)	238,892	73,263	64,519	29,656	(1,899)	3,827
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	56,552	-	-	-	-
Transfers out	-	-	-	(1,812,860)	(55,244)	-	-	-	(3,506)
Total other financing sources (uses)	-	-	-	(1,812,860)	1,308	-	-	-	(3,506)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	99,482	(227,251)	(625,945)	(1,573,968)	74,571	64,519	29,656	(1,899)	321
Cash and investments - ending	\$ 1,601,780	\$ 44,160	\$ 6,976,095	\$ 238,892	\$ 976,630	\$ 744,262	\$ 159,070	\$ 24,068	\$ 321

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	School Intervention and Career Counseling	Donations, Gifts, and Trust	Fund Supplement	Instructional Support - Art Fees	Partnership Grant	Bright Beginnings	Northside 92	Clifty Trail	Columbus North Language Arts
Cash and investments - beginning	\$ 58,796	\$ 57,158	\$ 1,164,514	\$ 178,936	\$ 74,194	\$ -	\$ -	\$ 7,287	\$ 2,763
Receipts:									
Local sources	-	74,174	750,002	85,738	54,689	-	64,635	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	51,500	2,681	-	-	-	182,475	-	-	-
Total receipts	51,500	76,855	750,002	85,738	54,689	182,475	64,635	-	-
Disbursements:									
Instruction	-	1,425	190,522	35,668	1,698	-	-	739	-
Support services	49,434	78,907	533,309	-	21,938	317,435	-	-	-
Noninstructional services	-	5,556	-	-	1,289	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	6,561	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	49,434	85,888	723,831	35,668	24,925	317,435	-	7,300	-
Excess (deficiency) of receipts over disbursements	2,066	(9,033)	26,171	50,070	29,764	(134,960)	64,635	(7,300)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	31,686	-	-	-	-	-	-
Transfers in	-	249	768,717	-	92,108	357,036	-	14	-
Transfers out	-	(57)	(215,122)	(92,108)	(45)	(222,077)	-	-	-
Total other financing sources (uses)	-	192	585,281	(92,108)	92,063	134,959	-	14	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,066	(8,841)	611,452	(42,038)	121,827	(1)	64,635	(7,286)	-
Cash and investments - ending	\$ 60,862	\$ 48,317	\$ 1,775,966	\$ 136,898	\$ 196,021	\$ (1)	\$ 64,635	\$ 1	\$ 2,763

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, 2017

	Council for Youth Development	Jolie Crider Reach-Out Fund	Instructional Support	i-Care	Duke Energy- Donations	Psi Iota Xi Donations	Adult and Continuing Education	North Extra-Curricular Assisted	East Extra-Curricular Assisted
Cash and investments - beginning	\$ -	\$ 98,428	\$ -	\$ 439,635	\$ -	\$ -	\$ 28,135	\$ 12,892	\$ 10,857
Receipts:									
Local sources	-	-	-	646,653	24,995	-	27,188	16,012	30,111
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	151	-
Total receipts	-	-	-	646,653	24,995	-	27,188	16,163	30,111
Disbursements:									
Instruction	-	21,553	-	134,094	-	-	24,139	4,976	13,981
Support services	-	-	-	301,410	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	8,724	19,459
Facilities acquisition and construction	-	7,880	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	29,433	-	435,504	-	-	24,139	13,700	33,440
Excess (deficiency) of receipts over disbursements	-	(29,433)	-	211,149	24,995	-	3,049	2,463	(3,329)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(182,572)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(182,572)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(29,433)	-	28,577	24,995	-	3,049	2,463	(3,329)
Cash and investments - ending	\$ -	\$ 68,995	\$ -	\$ 468,212	\$ 24,995	\$ -	\$ 31,184	\$ 15,355	\$ 7,528

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, 2017

	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	Richards In/Out	Mt. Healthy Extra-Curricular Assisted
Cash and investments - beginning	\$ 9,659	\$ 10,629	\$ 11,009	\$ -	\$ 10,960	\$ 42	\$ 1,919	\$ 15,398	\$ 727
Receipts:									
Local sources	3,487	4,066	-	16,368	54	-	118	4,588	543
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	2,261	-	-	-	-	-	-	-	-
Total receipts	5,748	4,066	-	16,368	54	-	118	4,588	543
Disbursements:									
Instruction	1,862	51	-	20,383	-	151	-	(364)	75
Support services	-	4,994	-	360	-	-	-	-	-
Noninstructional services	1,734	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,080	-	-	4,358	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,596	5,045	-	20,743	1,080	151	-	3,994	75
Excess (deficiency) of receipts over disbursements	2,152	(979)	-	(4,375)	(1,026)	(151)	118	594	468
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	10,238	-	108	-	-	-
Transfers out	-	-	-	(4,580)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	5,658	-	108	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,152	(979)	-	1,283	(1,026)	(43)	118	594	468
Cash and investments - ending	\$ 11,811	\$ 9,650	\$ 11,009	\$ 1,283	\$ 9,934	\$ (1)	\$ 2,037	\$ 15,992	\$ 1,195

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2017

	Rockcreek Extra-Curricular Assisted	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorsville Extra-Curricular Assisted	Recreational Activities	Elementary - New Tech Design	Lincoln New Tech Extra-Curricular Assisted	Cultural Arts	Administration In and Out
Cash and investments - beginning	\$ 8,514	\$ -	\$ 285	\$ 849	\$ -	\$ 9,804	\$ 350	\$ -	\$ 118,712
Receipts:									
Local sources	16,775	2,494	-	547	-	-	1,615	10,375	7,631
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,768	-	-	-	1,621,204
Total receipts	16,775	2,494	-	547	2,768	-	1,615	10,375	1,628,835
Disbursements:									
Instruction	5,485	-	-	114	-	-	1,241	-	500
Support services	13,356	-	-	-	-	7,286	-	-	1,446,493
Noninstructional services	-	-	-	488	1,468	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	10,375	30,138
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	18,841	-	-	602	1,468	7,286	1,241	10,375	1,477,131
Excess (deficiency) of receipts over disbursements	(2,066)	2,494	-	(55)	1,300	(7,286)	374	-	151,704
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	375	-
Transfers out	-	(1,994)	-	-	-	-	-	-	(1,141)
Total other financing sources (uses)	-	(1,994)	-	-	-	-	-	375	(1,141)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,066)	500	-	(55)	1,300	(7,286)	374	375	150,563
Cash and investments - ending	\$ 6,448	\$ 500	\$ 285	\$ 794	\$ 1,300	\$ 2,518	\$ 724	\$ 375	\$ 269,275

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Family School Partners	Insurance Repair Employee	Diversity	Rebound - McDowell	INA - Irwin - Sweeney - Miller Foundation	Hazel Teegarden Foundation	Equity of Access Assistance	Bartholomew School Foundation	NAWC Scholarship
Cash and investments - beginning	\$ 106,051	\$ 3,957	\$ 1,170	\$ 7,963	\$ 1,300	\$ 3,395	\$ 11,989	\$ 7,447	\$ 1,286
Receipts:									
Local sources	114,374	-	-	-	-	-	-	45,291	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	137	-	-	-	-	-	-	-	-
Total receipts	114,511	-	-	-	-	-	-	45,291	-
Disbursements:									
Instruction	114,798	-	-	-	-	-	-	12,348	-
Support services	3,989	3,649	-	-	-	-	-	1,085	-
Noninstructional services	355	-	-	-	-	-	-	32,723	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	380	-	-
Total disbursements	119,142	3,649	-	-	-	-	380	46,156	-
Excess (deficiency) of receipts over disbursements	(4,631)	(3,649)	-	-	-	-	(380)	(865)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	4,788	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	4,788	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,631)	(3,649)	-	-	-	-	(380)	3,923	-
Cash and investments - ending	\$ 101,420	\$ 308	\$ 1,170	\$ 7,963	\$ 1,300	\$ 3,395	\$ 11,609	\$ 11,370	\$ 1,286

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
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 INVESTMENT BALANCES - REGULATORY BASIS  
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	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
Cash and investments - beginning	\$ 86,437	\$ 3,364	\$ 181,500	\$ 23,796	\$ 3,234	\$ 3,638	\$ 77,789	\$ 3,227	\$ 986
Receipts:									
Local sources	-	4,907	-	198	-	-	436,294	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	10,123	-	-
Total receipts	-	4,907	-	198	-	-	446,417	-	-
Disbursements:									
Instruction	-	1,352	-	860	352	-	848,467	-	-
Support services	-	-	-	-	-	-	105,795	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	212,064	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,352	212,064	860	352	-	954,262	-	-
Excess (deficiency) of receipts over disbursements	-	3,555	(212,064)	(662)	(352)	-	(507,845)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	3,021,312	-	-	-	-	-	-
Transfers in	-	-	181,500	-	352	-	455,410	-	-
Transfers out	-	(2,880)	(229,112)	-	-	-	(1,601)	-	-
Total other financing sources (uses)	-	(2,880)	2,973,700	-	352	-	453,809	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	675	2,761,636	(662)	-	-	(54,036)	-	-
Cash and investments - ending	\$ 86,437	\$ 4,039	\$ 2,943,136	\$ 23,134	\$ 3,234	\$ 3,638	\$ 23,753	\$ 3,227	\$ 986

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
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	Mt. Healthy Summer Enrichment	Instructional Support	Formative Assessment	Special Education Excess Costs	Instruction Support	Shop Printing	Teacher Quality Improvement Program	Medicaid Reimbursement	Non-English Speaking Programs
Cash and investments - beginning	\$ 5,159	\$ 2,760	\$ 957	\$ -	\$ 430	\$ 6,707	\$ 11,566	\$ 56,805	\$ -
Receipts:									
Local sources	-	-	-	-	-	1,708	713	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	109,313	-	-	-	10,779	163,136	-
Federal sources	-	-	-	-	-	-	-	-	187,279
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	183	-	-
Total receipts	-	-	109,313	-	-	1,708	11,675	163,136	187,279
Disbursements:									
Instruction	-	-	83,781	-	-	-	-	17,773	116,485
Support services	-	-	-	-	-	840	27,926	-	7,761
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	34	-	-	-	-	-	63,688	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	34	83,781	-	-	840	27,926	81,461	124,246
Excess (deficiency) of receipts over disbursements	-	(34)	25,532	-	-	868	(16,251)	81,675	63,033
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	150,000	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	150,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(34)	25,532	-	-	868	133,749	81,675	63,033
Cash and investments - ending	\$ 5,159	\$ 2,726	\$ 26,489	\$ -	\$ 430	\$ 7,575	\$ 145,315	\$ 138,480	\$ 63,033

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
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 For the Year Ended June 30, 2017

	Technology Grants [IC 20-40-15]	Performance Based Awards	High Ability 15-16	Miscellaneous Programs	High Ability 16-17	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock
Cash and investments - beginning	\$ 380,328	\$ -	\$ -	\$ 19,064	\$ 3,441	\$ 5,643	\$ -	\$ 24,613	\$ 22,574
Receipts:									
Local sources	36,402	-	-	-	-	-	8,086	7,375	2,457
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	93,111	558,356	-	-	74,452	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	160,503	-	-	42,777	-	-	-	-	-
Total receipts	290,016	558,356	-	42,777	74,452	-	8,086	7,375	2,457
Disbursements:									
Instruction	2,150	-	-	-	72,931	-	-	-	-
Support services	166,497	611,815	-	42,899	-	-	9,058	-	658
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	168,647	611,815	-	42,899	72,931	-	9,058	-	658
Excess (deficiency) of receipts over disbursements	121,369	(53,459)	-	(122)	1,521	-	(972)	7,375	1,799
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	53,459	-	-	-	-	10,784	-	-
Transfers out	-	-	-	-	-	-	(9,813)	-	-
Total other financing sources (uses)	-	53,459	-	-	-	-	971	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	121,369	-	-	(122)	1,521	-	(1)	7,375	1,799
Cash and investments - ending	\$ 501,697	\$ -	\$ -	\$ 18,942	\$ 4,962	\$ 5,643	\$ (1)	\$ 31,988	\$ 24,373

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
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	National Governors' Association Grants	PreK Program	Criminal History Research	Title I Part A	Title I Part D	Title I	Title I Migrant	Community Conservation	Stewart Homeless Assistance Act
Cash and investments - beginning	\$ 5,538	\$ -	\$ 5,025	\$ (204,294)	\$ (36,602)	\$ -	\$ -	\$ 1,786	\$ -
Receipts:									
Local sources	-	-	220	1,963	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	2,048,108	-	13,539	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	66,260	-	-	-	42,479
Total receipts	-	-	220	2,050,071	66,260	13,539	-	-	42,479
Disbursements:									
Instruction	-	-	-	1,456,005	4,468	-	-	-	-
Support services	-	-	1,074	399,106	25,190	18,962	-	-	42,479
Noninstructional services	-	-	-	5,980	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	28,140	-	-	-	-	-
Total disbursements	-	-	1,074	1,889,231	29,658	18,962	-	-	42,479
Excess (deficiency) of receipts over disbursements	-	-	(854)	160,840	36,602	(5,423)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	1,218	-	978	-	-	-	-	-
Transfers out	-	(1,218)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	978	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(854)	161,818	36,602	(5,423)	-	-	-
Cash and investments - ending	\$ 5,538	\$ -	\$ 4,171	\$ (42,476)	\$ -	\$ (5,423)	\$ -	\$ 1,786	\$ -

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	Serve America	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	Preschool Handicap	IDEA UDL 2008-09 Targeted	Adult Basic Education	Adult Ed Outreach	ABE 08-09	Title IV-A	Nutritional Grant - State
Cash and investments - beginning	\$ 4,532	\$ (134,238)	\$ (4,222)	\$ (294)	\$ (119,382)	\$ -	\$ (152)	\$ -	\$ 342
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	12,143	375,259	-	-	-
Federal sources	-	2,847,791	123,078	-	204,900	2,032	152	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,847,791	123,078	-	217,043	377,291	152	-	-
Disbursements:									
Instruction	-	1,854,277	114,034	-	75,776	391,668	-	-	-
Support services	-	118,780	3,557	-	21,873	110,990	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	1,481,286	11,106	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,454,343	128,697	-	97,649	502,658	-	-	-
Excess (deficiency) of receipts over disbursements	-	(606,552)	(5,619)	-	119,394	(125,367)	152	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	294	-	12	-	-	-
Transfers out	-	(1,602)	-	-	(12)	-	-	-	-
Total other financing sources (uses)	-	(1,602)	-	294	(12)	12	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(608,154)	(5,619)	294	119,382	(125,355)	152	-	-
Cash and investments - ending	\$ 4,532	\$ (742,392)	\$ (9,841)	\$ -	\$ -	\$ (125,355)	\$ -	\$ -	\$ 342

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
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	Vocational and Technology Board Grants	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	Reading First, No Child Left Behind
Cash and investments - beginning	\$ -	\$ (37,088)	\$ 48,390	\$ 14,000	\$ (82,969)	\$ (39,864)	\$ (3,408)	\$ (1,918)	\$ 17,160
Receipts:									
Local sources	-	-	-	-	277	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	101,513	-	-	-	-	347,201	189,451	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	313,761	-	-	305,326	-	-	56,133	-
Total receipts	101,513	313,761	-	-	305,603	347,201	189,451	56,133	-
Disbursements:									
Instruction	5,095	265,304	45,627	-	94,286	104,200	172,738	1,767	-
Support services	-	12,651	5,643	-	364,116	243,195	14,440	49,681	-
Noninstructional services	-	-	-	545	-	-	-	-	-
Facilities acquisition and construction	101,513	15,184	-	8,329	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	6,181	-	-	7,347	6,521	5,938	2,769	-
Total disbursements	106,608	299,320	51,270	8,874	465,749	353,916	193,116	54,217	-
Excess (deficiency) of receipts over disbursements	(5,095)	14,441	(51,270)	(8,874)	(160,146)	(6,715)	(3,665)	1,916	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	45	9,867	2,880	-	26	-	-	-	-
Transfers out	-	(9,867)	-	-	-	-	-	-	-
Total other financing sources (uses)	45	-	2,880	-	26	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,050)	14,441	(48,390)	(8,874)	(160,120)	(6,715)	(3,665)	1,916	-
Cash and investments - ending	\$ (5,050)	\$ (22,647)	\$ -	\$ 5,126	\$ (243,089)	\$ (46,579)	\$ (7,073)	\$ (2)	\$ 17,160

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	Education Technology	Payroll Clearing	Curricular Fees	Postage	Retiree Insurance	Trapp Overpayment	Totals
Cash and investments - beginning	\$ 3,846	\$ 2,566,857	\$ 84,393	\$ 2,874	\$ 4,160	\$ 10,867	\$ 74,524,013
Receipts:							
Local sources	-	-	-	-	-	-	59,912,847
Intermediate sources	-	-	-	-	-	-	2,138,322
State sources	-	-	-	-	-	-	73,458,404
Federal sources	-	-	-	-	-	-	9,561,291
Temporary loans	-	-	-	-	-	-	21,032,278
Other receipts	-	18,867,545	-	-	5,262	-	22,547,775
Total receipts	-	18,867,545	-	-	5,262	-	188,650,917
Disbursements:							
Instruction	135	-	-	-	5,267	-	57,566,929
Support services	-	-	-	-	-	-	46,446,676
Noninstructional services	-	-	-	-	-	-	6,205,653
Facilities acquisition and construction	-	-	-	-	-	-	6,833,967
Debt service	-	-	-	-	-	-	45,510,249
Nonprogrammed charges	-	18,867,525	-	-	-	-	37,081,571
Total disbursements	135	18,867,525	-	-	5,267	-	199,645,045
Excess (deficiency) of receipts over disbursements	(135)	20	-	-	(5)	-	(10,994,128)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	9,857,794
Transfers in	-	-	-	-	-	-	2,847,410
Transfers out	-	-	-	-	-	-	(2,847,411)
Total other financing sources (uses)	-	-	-	-	-	-	9,857,793
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(135)	20	-	-	(5)	-	(1,136,335)
Cash and investments - ending	\$ 3,711	\$ 2,566,877	\$ 84,393	\$ 2,874	\$ 4,155	\$ 10,867	\$ 73,387,678

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	General	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 10,334,254	\$ 7,330,165	\$ 928,546	\$ 5,052,472	\$ 10,139,039	\$ 3,160,615	\$ -	\$ 6,274,348	\$ 1,094,621
Receipts:									
Local sources	1,354,485	9,587,169	807,933	7,996,348	12,693,728	5,755,641	1,007,893	-	100,000
Intermediate sources	303	-	-	-	-	-	-	-	-
State sources	73,317,211	-	-	-	-	-	-	-	-
Federal sources	217,619	-	-	-	-	-	-	-	-
Temporary loans	11,277,825	3,428,000	106,000	2,916,000	4,716,000	2,128,000	368,000	-	-
Other receipts	56,768	-	-	-	3,616	3,757	20,115	-	-
Total receipts	86,224,211	13,015,169	913,933	10,912,348	17,413,344	7,887,398	1,396,008	-	100,000
Disbursements:									
Instruction	51,304,277	-	-	-	1,308	-	-	-	-
Support services	21,941,489	173,097	-	-	10,564,798	5,919,796	-	-	153,466
Noninstructional services	870,617	-	-	-	-	-	-	-	-
Facilities acquisition and construction	11,480	-	-	-	2,764,643	-	-	-	-
Debt service	10,419,000	11,172,886	1,640,519	8,557,385	4,480,000	2,446,000	395,000	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	84,546,863	11,345,983	1,640,519	8,557,385	17,810,749	8,365,796	395,000	-	153,466
Excess (deficiency) of receipts over disbursements	1,677,348	1,669,186	(726,586)	2,354,963	(397,405)	(478,398)	1,001,008	-	(53,466)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	3,720	-	-	-	-	-	-	-	-
Transfers out	(1,860)	(108,954)	(18,188)	(96,801)	-	-	(22,309)	-	-
Total other financing sources (uses)	1,860	(108,954)	(18,188)	(96,801)	-	-	(22,309)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,679,208	1,560,232	(744,774)	2,258,162	(397,405)	(478,398)	978,699	-	(53,466)
Cash and investments - ending	\$ 12,013,462	\$ 8,890,397	\$ 183,772	\$ 7,310,634	\$ 9,741,634	\$ 2,682,217	\$ 978,699	\$ 6,274,348	\$ 1,041,155

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	Construction	2012 Clifty GO Bond	2014A Technology GO Bond	2014B Technology GO Bond	Central Middle School	2015 - GO Rock and SSide	2016 G.O. Bond	New Tech Bond 2008	2013 Projects
Cash and investments - beginning	\$ 14,523	\$ 7,077	\$ -	\$ -	\$ 484	\$ 214,488	\$ 6,202,797	\$ 64,868	\$ 2,887,422
Receipts:									
Local sources	100	-	-	-	-	-	14,000	-	28,940
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	100	-	-	-	-	-	14,000	-	28,940
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	368,538	64,868	32,214
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	174,958	3,873,840	-	1,139,344
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	174,958	4,242,378	64,868	1,171,558
Excess (deficiency) of receipts over disbursements	100	-	-	-	-	(174,958)	(4,228,378)	(64,868)	(1,142,618)
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	100	-	-	-	-	(174,958)	(4,228,378)	(64,868)	(1,142,618)
Cash and investments - ending	\$ 14,623	\$ 7,077	\$ -	\$ -	\$ 484	\$ 39,530	\$ 1,974,419	\$ -	\$ 1,744,804

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	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply - Special Education Cooperative	Joint Services and Supply - Area Vocational School	Alternative Education	Early Intervention Grant	Reading Recovery
Cash and investments - beginning	\$ 1,601,780	\$ 44,160	\$ 6,976,095	\$ 238,892	\$ 976,630	\$ 744,262	\$ 159,070	\$ 24,068	\$ 321
Receipts:									
Local sources	2,074,140	922,011	15,498,653	-	1,077,580	252,675	-	-	-
Intermediate sources	-	-	431,697	-	-	-	-	-	-
State sources	-	397,882	-	-	-	-	43,044	55,051	-
Federal sources	3,299,980	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	4,615	-	1,247,924	-	327	6,718	-	-	9,359
Total receipts	5,378,735	1,319,893	17,178,274	-	1,077,907	259,393	43,044	55,051	9,359
Disbursements:									
Instruction	-	-	-	-	779,813	115,946	28,656	57,416	7,696
Support services	148,300	1,871,459	-	-	515,423	31,194	70,753	-	-
Noninstructional services	5,142,649	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	2,250	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	18,672,152	-	-	-	-	-	-
Total disbursements	5,290,949	1,871,459	18,672,152	-	1,297,486	147,140	99,409	57,416	7,696
Excess (deficiency) of receipts over disbursements	87,786	(551,566)	(1,493,878)	-	(219,579)	112,253	(56,365)	(2,365)	1,663
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	507,406	-	223,943	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	507,406	-	223,943	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	87,786	(44,160)	(1,493,878)	223,943	(219,579)	112,253	(56,365)	(2,365)	1,663
Cash and investments - ending	\$ 1,689,566	\$ -	\$ 5,482,217	\$ 462,835	\$ 757,051	\$ 856,515	\$ 102,705	\$ 21,703	\$ 1,984

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	School Intervention and Career Counseling	Donations, Gifts, and Trust	Fund Supplement	Instructional Support - Art Fees	Partnership Grant	Bright Beginnings	Northside 92	Clifty Trail	Columbus North Language Arts
Cash and investments - beginning	\$ 60,862	\$ 48,317	\$ 1,775,966	\$ 136,898	\$ 196,021	\$ (1)	\$ 64,635	\$ 1	\$ 2,763
Receipts:									
Local sources	-	24,668	750,000	98,982	1,150,506	12,735	-	14	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	44,763	-	-	-	-	171,721	-	-	-
Total receipts	44,763	24,668	750,000	98,982	1,150,506	184,456	-	14	-
Disbursements:									
Instruction	-	4,279	77,679	62,099	-	-	-	-	-
Support services	34,600	24,109	456,464	-	130,236	309,108	-	-	-
Noninstructional services	-	19,572	32,004	-	2,520	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	34,600	47,960	566,147	62,099	132,756	309,108	-	-	-
Excess (deficiency) of receipts over disbursements	10,163	(23,292)	183,853	36,883	1,017,750	(124,652)	-	14	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	215,122	-	85,028	181,987	-	-	-
Transfers out	-	(295)	(520,744)	(30,347)	(106,917)	(57,036)	-	(15)	-
Total other financing sources (uses)	-	(295)	(305,622)	(30,347)	(21,889)	124,951	-	(15)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,163	(23,587)	(121,769)	6,536	995,861	299	-	(1)	-
Cash and investments - ending	\$ 71,025	\$ 24,730	\$ 1,654,197	\$ 143,434	\$ 1,191,882	\$ 298	\$ 64,635	\$ -	\$ 2,763

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	Council for Youth Development	Jolie Crider Reach-Out Fund	Instructional Support	i-Care	Duke Energy- Donations	Psi Iota Xi Donations	Adult and Continuing Education	North Extra-Curricular Assisted	East Extra-Curricular Assisted
Cash and investments - beginning	\$ -	\$ 68,995	\$ -	\$ 468,212	\$ 24,995	\$ -	\$ 31,184	\$ 15,355	\$ 7,528
Receipts:									
Local sources	-	45,540	70	709,750	-	1,095	35,895	24,368	29,533
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	45,540	70	709,750	-	1,095	35,895	24,368	29,533
Disbursements:									
Instruction	(383)	11,156	-	249,286	24,080	-	24,091	5,150	9,739
Support services	-	-	-	359,478	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	16,562	18,398
Facilities acquisition and construction	-	5,001	-	-	-	-	-	629	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	(383)	16,157	-	608,764	24,080	-	24,091	22,341	28,137
Excess (deficiency) of receipts over disbursements	383	29,383	70	100,986	(24,080)	1,095	11,804	2,027	1,396
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	153	-	-	-	-	-
Transfers out	(383)	-	-	(430,591)	-	-	(1,085)	-	-
Total other financing sources (uses)	(383)	-	-	(430,438)	-	-	(1,085)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	29,383	70	(329,452)	(24,080)	1,095	10,719	2,027	1,396
Cash and investments - ending	\$ -	\$ 98,378	\$ 70	\$ 138,760	\$ 915	\$ 1,095	\$ 41,903	\$ 17,382	\$ 8,924

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	Central Extra-Curricular Assisted	Book Buddies	After School ESL Clifty/Taylorville	McDowell - CBC	McDowell Extra-Curricular Assisted	Southside Extra-Curricular Assisted	Parkside Extra-Curricular Assisted	Richards In/Out	Mt. Healthy Extra-Curricular Assisted
Cash and investments - beginning	\$ 11,811	\$ 9,650	\$ 11,009	\$ 1,283	\$ 9,934	\$ (1)	\$ 2,037	\$ 15,992	\$ 1,195
Receipts:									
Local sources	3,936	3,267	-	13,897	-	1,738	75	75	3,231
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,936	3,267	-	13,897	-	1,738	75	75	3,231
Disbursements:									
Instruction	2,478	53	-	1,595	676	1,413	1,200	-	622
Support services	-	4,600	-	360	-	-	-	-	-
Noninstructional services	1,180	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	930	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,658	4,653	-	1,955	1,606	1,413	1,200	-	622
Excess (deficiency) of receipts over disbursements	278	(1,386)	-	11,942	(1,606)	325	(1,125)	75	2,609
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,247	7,963	-	-	-	-
Transfers out	-	-	-	(10,238)	(162)	(108)	-	-	-
Total other financing sources (uses)	-	-	-	(8,991)	7,801	(108)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	278	(1,386)	-	2,951	6,195	217	(1,125)	75	2,609
Cash and investments - ending	\$ 12,089	\$ 8,264	\$ 11,009	\$ 4,234	\$ 16,129	\$ 216	\$ 912	\$ 16,067	\$ 3,804

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	Rockcreek Extra-Curricular Assisted	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorsville Extra-Curricular Assisted	Recreational Activities	Elementary - New Tech Design	Lincoln New Tech Extra-Curricular Assisted	Cultural Arts	Administration In and Out
Cash and investments - beginning	\$ 6,448	\$ 500	\$ 285	\$ 794	\$ 1,300	\$ 2,518	\$ 724	\$ 375	\$ 269,275
Receipts:									
Local sources	7,316	10,031	452	4,763	-	-	2,253	-	6,298
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,833	-	-	-	280,738
Total receipts	7,316	10,031	452	4,763	2,833	-	2,253	-	287,036
Disbursements:									
Instruction	651	8,645	210	2,134	-	-	397	-	36,140
Support services	6,593	-	-	43	-	5,327	-	-	68,548
Noninstructional services	706	-	-	323	119	-	-	-	-
Facilities acquisition and construction	-	86	-	-	-	-	-	-	35,970
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	7,950	8,731	210	2,500	119	5,327	397	-	140,658
Excess (deficiency) of receipts over disbursements	(634)	1,300	242	2,263	2,714	(5,327)	1,856	-	146,378
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	2,809	-	-	5,870
Transfers out	-	-	-	-	-	-	-	(375)	-
Total other financing sources (uses)	-	-	-	-	-	2,809	-	(375)	5,870
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(634)	1,300	242	2,263	2,714	(2,518)	1,856	(375)	152,248
Cash and investments - ending	\$ 5,814	\$ 1,800	\$ 527	\$ 3,057	\$ 4,014	\$ -	\$ 2,580	\$ -	\$ 421,523

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 For the Year Ended June 30, 2018

	Family School Partners	Insurance Repair Employee	Diversity	Rebound - McDowell	INA - Irwin - Sweeney - Miller Foundation	Hazel Teegarden Foundation	Equity of Access Assistance	Bartholomew School Foundation	NAWC Scholarship
Cash and investments - beginning	\$ 101,420	\$ 308	\$ 1,170	\$ 7,963	\$ 1,300	\$ 3,395	\$ 11,609	\$ 11,370	\$ 1,286
Receipts:									
Local sources	147,142	-	-	-	-	-	-	84,305	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	285	-
Total receipts	147,142	-	-	-	-	-	-	84,590	-
Disbursements:									
Instruction	112,920	-	-	(30)	-	-	-	14,389	-
Support services	-	-	-	-	-	-	-	1,622	-
Noninstructional services	-	-	-	-	-	-	-	37,149	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	112,920	-	-	(30)	-	-	-	53,160	-
Excess (deficiency) of receipts over disbursements	34,222	-	-	30	-	-	-	31,430	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,000	-
Transfers out	-	-	-	(7,993)	-	-	-	(5,788)	-
Total other financing sources (uses)	-	-	-	(7,993)	-	-	-	(4,788)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,222	-	-	(7,963)	-	-	-	26,642	-
Cash and investments - ending	\$ 135,642	\$ 308	\$ 1,170	\$ -	\$ 1,300	\$ 3,395	\$ 11,609	\$ 38,012	\$ 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, 2018

	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
Cash and investments - beginning	\$ 86,437	\$ 4,039	\$ 2,943,136	\$ 23,134	\$ 3,234	\$ 3,638	\$ 23,753	\$ 3,227	\$ 986
Receipts:									
Local sources	-	1,000	1,005,000	48,480	-	-	535,724	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	42,527	-	20,704	-	-
Total receipts	-	1,000	1,005,000	48,480	42,527	-	556,428	-	-
Disbursements:									
Instruction	-	4,575	-	26,861	15,260	-	616,230	-	-
Support services	-	360	-	-	-	-	113,743	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	2,821,947	-	13,796	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,000	-
Total disbursements	-	4,935	2,821,947	26,861	29,056	-	729,973	1,000	-
Excess (deficiency) of receipts over disbursements	-	(3,935)	(1,816,947)	21,619	13,471	-	(173,545)	(1,000)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	245,837	-	-
Transfers out	-	(104)	-	-	(352)	-	(66,492)	-	-
Total other financing sources (uses)	-	(104)	-	-	(352)	-	179,345	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,039)	(1,816,947)	21,619	13,119	-	5,800	(1,000)	-
Cash and investments - ending	\$ 86,437	\$ -	\$ 1,126,189	\$ 44,753	\$ 16,353	\$ 3,638	\$ 29,553	\$ 2,227	\$ 986

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Mt. Healthy Summer Enrichment	Instructional Support	Formative Assessment	Special Education Excess Costs	Instruction Support	Shop Printing	Teacher Quality Improvement Program	Medicaid Reimbursement	Non-English Speaking Programs
Cash and investments - beginning	\$ 5,159	\$ 2,726	\$ 26,489	\$ -	\$ 430	\$ 7,575	\$ 145,315	\$ 138,480	\$ 63,033
Receipts:									
Local sources	-	-	-	-	-	680	516	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	52,521	112,538	51,421	-	-	14,310	183,477	-
Federal sources	-	-	-	-	-	-	-	-	264,401
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	711	-	-
Total receipts	-	52,521	112,538	51,421	-	680	15,537	183,477	264,401
Disbursements:									
Instruction	-	(100)	137,824	41,579	-	-	-	102,802	247,249
Support services	-	-	1,203	-	-	-	21,043	4,735	12,308
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	9,055	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	(100)	139,027	41,579	-	-	21,043	116,592	259,557
Excess (deficiency) of receipts over disbursements	-	52,621	(26,489)	9,842	-	680	(5,506)	66,885	4,844
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(5,159)	(100)	-	-	-	-	-	-	(90)
Total other financing sources (uses)	(5,159)	(100)	-	-	-	-	-	-	(90)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,159)	52,521	(26,489)	9,842	-	680	(5,506)	66,885	4,754
Cash and investments - ending	\$ -	\$ 55,247	\$ -	\$ 9,842	\$ 430	\$ 8,255	\$ 139,809	\$ 205,365	\$ 67,787

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Technology Grants [IC 20-40-15]	Performance Based Awards	High Ability 15-16	Miscellaneous Programs	High Ability 16-17	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock
Cash and investments - beginning	\$ 501,697	\$ -	\$ -	\$ 18,942	\$ 4,962	\$ 5,643	\$ (1)	\$ 31,988	\$ 24,373
Receipts:									
Local sources	33,156	-	-	-	-	-	5,867	6,595	2,620
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	96,381	442,320	74,498	39,027	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	194,639	-	-	40,700	-	-	-	-	-
Total receipts	324,176	442,320	74,498	79,727	-	-	5,867	6,595	2,620
Disbursements:									
Instruction	-	-	69,588	2,477	4,862	-	-	-	-
Support services	156,749	441,248	720	72,709	-	-	2,390	-	7
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	4,196	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	156,749	441,248	70,308	79,382	4,862	-	2,390	-	7
Excess (deficiency) of receipts over disbursements	167,427	1,072	4,190	345	(4,862)	-	3,477	6,595	2,613
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	106,917	-	6,196	-	-	7,308	-	-
Transfers out	-	(107,989)	-	-	(100)	-	(10,784)	-	-
Total other financing sources (uses)	-	(1,072)	-	6,196	(100)	-	(3,476)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	167,427	-	4,190	6,541	(4,962)	-	1	6,595	2,613
Cash and investments - ending	\$ 669,124	\$ -	\$ 4,190	\$ 25,483	\$ -	\$ 5,643	\$ -	\$ 38,583	\$ 26,986

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	National Governors' Association Grants	PreK Program	Criminal History Research	Title I Part A	Title I Part D	Title I	Title I Migrant	Community Conservation	Stewart Homeless Assistance Act
Cash and investments - beginning	\$ 5,538	\$ -	\$ 4,171	\$ (42,476)	\$ -	\$ (5,423)	\$ -	\$ 1,786	\$ -
Receipts:									
Local sources	-	-	75	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,571,572	-	61,975	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,265	-	-	-	60,458
Total receipts	-	-	75	1,571,572	22,265	61,975	-	-	60,458
Disbursements:									
Instruction	-	(194)	-	1,309,795	1,787	7,644	(82)	-	-
Support services	-	-	441	318,512	19,850	48,233	-	-	60,458
Noninstructional services	-	-	-	4,697	-	659	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	17,382	363	-	-	-	-
Total disbursements	-	(194)	441	1,650,386	22,000	56,536	(82)	-	60,458
Excess (deficiency) of receipts over disbursements	-	194	(366)	(78,814)	265	5,439	82	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(194)	-	(772)	(265)	(16)	(82)	-	-
Total other financing sources (uses)	-	(194)	-	(772)	(265)	(16)	(82)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(366)	(79,586)	-	5,423	-	-	-
Cash and investments - ending	\$ 5,538	\$ -	\$ 3,805	\$ (122,062)	\$ -	\$ -	\$ -	\$ 1,786	\$ -

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, 2018

	Serve America	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	Preschool Handicap	IDEA UDL 2008-09 Targeted	Adult Basic Education	Adult Ed Outreach	ABE 08-09	Title IV-A	Nutritional Grant - State
Cash and investments - beginning	\$ 4,532	\$ (742,392)	\$ (9,841)	\$ -	\$ -	\$ (125,355)	\$ -	\$ -	\$ 342
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	338,073	-	-	-
Federal sources	-	3,676,880	140,256	-	-	306,103	-	17,042	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	189,961	-	-	-	-	-	-	-
Total receipts	-	3,866,841	140,256	-	-	644,176	-	17,042	-
Disbursements:									
Instruction	-	2,039,988	118,700	-	-	421,891	-	4,470	342
Support services	-	37,866	1,511	-	(2,998)	135,091	-	13,597	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	1,041,924	28,015	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,119,778	148,226	-	(2,998)	556,982	-	18,067	342
Excess (deficiency) of receipts over disbursements	-	747,063	(7,970)	-	2,998	87,194	-	(1,025)	(342)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,860	-	-	-
Transfers out	-	(519)	-	-	(2,998)	(4,120)	-	-	-
Total other financing sources (uses)	-	(519)	-	-	(2,998)	(2,260)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	746,544	(7,970)	-	-	84,934	-	(1,025)	(342)
Cash and investments - ending	\$ 4,532	\$ 4,152	\$ (17,811)	\$ -	\$ -	\$ (40,421)	\$ -	\$ (1,025)	\$ -

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, 2018

	Vocational and Technology Board Grants	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	Reading First, No Child Left Behind
Cash and investments - beginning	\$ (5,050)	\$ (22,647)	\$ -	\$ 5,126	\$ (243,089)	\$ (46,579)	\$ (7,073)	\$ (2)	\$ 17,160
Receipts:									
Local sources	4,750	-	-	-	95	-	361	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	59,551	-	-	-	-	357,044	180,745	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	340,606	-	-	544,787	-	-	-	-
Total receipts	64,301	340,606	-	-	544,882	357,044	181,106	-	-
Disbursements:									
Instruction	114,107	239,733	-	-	87,610	107,155	159,868	-	-
Support services	-	5,766	-	(153)	252,687	205,341	13,140	(83)	-
Noninstructional services	-	-	-	1,009	-	-	-	-	-
Facilities acquisition and construction	9,230	51,261	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,000	10,899	-	-	-	2,135	3,113	-	-
Total disbursements	126,337	307,659	-	856	340,297	314,631	176,121	(83)	-
Excess (deficiency) of receipts over disbursements	(62,036)	32,947	-	(856)	204,585	42,413	4,985	83	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	19,035	-	-	-	-
Transfers out	-	(35)	-	(153)	-	-	-	(81)	-
Total other financing sources (uses)	-	(35)	-	(153)	19,035	-	-	(81)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(62,036)	32,912	-	(1,009)	223,620	42,413	4,985	2	-
Cash and investments - ending	\$ (67,086)	\$ 10,265	\$ -	\$ 4,117	\$ (19,469)	\$ (4,166)	\$ (2,088)	\$ -	\$ 17,160

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, 2018

	Education Technology	Payroll Clearing	Curricular Fees	Postage	Retiree Insurance	Trapp Overpayment	Totals
Cash and investments - beginning	\$ 3,711	\$ 2,566,877	\$ 84,393	\$ 2,874	\$ 4,155	\$ 10,867	\$ 73,387,678
Receipts:							
Local sources	-	-	-	-	-	-	63,988,150
Intermediate sources	-	-	-	-	-	-	432,000
State sources	-	-	-	-	-	-	75,217,754
Federal sources	-	-	-	-	-	-	10,153,168
Temporary loans	-	-	-	-	-	-	24,939,825
Other receipts	-	20,022,081	-	-	4,080	-	23,337,058
Total receipts	-	20,022,081	-	-	4,080	-	198,067,955
Disbursements:							
Instruction	(14)	-	-	-	5,590	-	58,833,378
Support services	-	-	-	-	-	-	45,192,957
Noninstructional services	-	-	-	-	-	-	6,148,164
Facilities acquisition and construction	-	-	-	-	-	-	11,988,555
Debt service	-	-	-	-	-	-	39,110,790
Nonprogrammed charges	-	20,022,101	-	-	-	-	38,732,145
Total disbursements	(14)	20,022,101	-	-	5,590	-	200,005,989
Excess (deficiency) of receipts over disbursements	14	(20)	-	-	(1,510)	-	(1,938,034)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,623,401
Transfers out	(2,809)	-	-	-	-	-	(1,623,403)
Total other financing sources (uses)	(2,809)	-	-	-	-	-	(2)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,795)	(20)	-	-	(1,510)	-	(1,938,036)
Cash and investments - ending	\$ 916	\$ 2,566,857	\$ 84,393	\$ 2,874	\$ 2,645	\$ 10,867	\$ 71,449,642

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,329,044</u>	<u>\$ -</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF LEASES AND DEBT  
June 30, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental Activities:				
Columbus Multi-High School Building Corporation	2010 BAB	\$ 7,897,000	7/15/2010	1/15/2030
Columbus Multi-School Building Corporation	Series 2013	1,676,000	1/15/2014	1/15/2033
Columbus Repair and Renovation Building Corporation	Series 2014 A&B	2,490,500	7/15/2014	1/15/2026
Columbus Repair and Renovation Building Corporation	Series 2012	1,450,000	1/15/2013	1/15/2024
Columbus Multi-High School Building Corporation	2018 BAB	-	7/15/2018	7/15/2032
Total governmental activities		<u>13,513,500</u>		
Total of annual lease payments		<u>\$ 13,513,500</u>		

Lessor	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:			
General obligation bonds	2014 GO Bonds	\$ 720,000	\$ 491,100
General obligation bonds	QZAB 2011	2,000,000	102,500
General obligation bonds	2012 GO Bond Series A	220,000	221,815
General obligation bonds	2012 GO Bond Series B	220,000	221,815
General obligation bonds	2006 Pension Bonds	1,040,000	311,402
General obligation bonds	2014 Tech	620,000	419,108
General obligation bonds	2015 Sside-Rockcreek	3,840,000	360,738
General obligation bonds	2016 GO Bond	5,780,000	1,146,125
Tax anticipation warrants	2018 TAW	<u>24,826,000</u>	<u>24,939,825</u>
Total governmental activities		<u>39,266,000</u>	<u>28,214,428</u>
Totals		<u>\$ 39,266,000</u>	<u>\$ 28,214,428</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 939,095
Infrastructure	10
Buildings	406,260,000
Improvements other than buildings	3,044,722
Machinery, equipment, and vehicles	23,338,573
Construction in progress	<u>8,285,500</u>
Total governmental activities	<u>441,867,900</u>
Total capital assets	<u><u>\$ 441,867,900</u></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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2016 to June 30, 2018. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2016 to June 30, 2018.

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 the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-003 and 2018-004. 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.


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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-002, 2018-003, and 2018-004, that we consider 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.

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

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

  
Paul D. Joyce, CPA  
State Examiner

April 2, 2019

#### 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, 2017 and 2018

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 06-30-17	Total Federal Awards Expended 06-30-18
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast			2016-17	\$ 763,081	\$ -
School Breakfast			2017-18	-	775,083
Total - School Breakfast Program				763,081	775,083
National School Lunch Program					
School Lunch	Indiana Department of Education	10.555		2,404,426	-
Commodities			2016-17	402,318	-
School Lunch			2017-18	-	2,395,848
Commodities			2017-18	-	365,389
Total - National School Lunch Program				2,806,744	2,761,237
Summer Food Service Program for Children					
Summer Program	Indiana Department of Education	10.559		85,516	-
Summer Program			2017-18	-	94,490
Total - Summer Food Service Program for Children				85,516	94,490
Total - Child Nutrition Cluster				3,655,341	3,630,810
Child and Adult Care Food Program					
Snacks	Indiana Department of Education	10.558		27,163	-
Snacks			2017-18	-	34,559
Total - Child and Adult Care Food Program				27,163	34,559
Team Nutrition Grants					
HUSSC FOOD SERV	Direct Grant	10.574		-	1,009
Food Service Award			HUSSC 719/819	8,874	-
Total - Team Nutrition Grants				8,874	1,009
Total - Department of Agriculture				3,691,378	3,666,378
<u>Department of Labor</u>					
WIOA Cluster					
WIOA Dislocated Worker Formula Grants	Indiana Department of Education	17.278			
C4 Work Ethics 2016			AA-28315-16-55-A-18	-	11,064
Total - WIOA Dislocated Worker Formula Grants				-	11,064
Total - WIOA Cluster				-	11,064
Total - Department of Labor				-	11,064

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2017 and 2018

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 06-30-17	Total Federal Awards Expended 06-30-18
<u>Department of Education</u>					
Special Education Cluster (IDEA)					
Special Education Grants to States	Indiana Department of Education	84.027			
Special Ed Part B 14-15			14215-003-PN01	69,921	-
Special Ed Part B 15-16			14216-003-PN01	799,859	117,757
Special Ed Part B 16-17			14217-003-PN01	1,142,588	1,425,941
Special Ed Part B FY18			18611-003-PN01	-	1,763,308
Total - Special Education Grants to States				<u>2,012,368</u>	<u>3,307,006</u>
Special Education Preschool Grants	Indiana Department of Education	84.173			
Special Ed Pre 14-15			45715-003-PN01	2,084	-
Special Ed Pre 15-16			45716-003-PN01	68,648	4,177
Special Ed Pre 16-17			45717-003-PN01	41,240	70,122
Special Ed Pre 17-18			18619-003-PN01	-	41,497
Total - Special Education Preschool Grants				<u>111,972</u>	<u>115,796</u>
Total - Special Education Cluster (IDEA)				<u>2,124,340</u>	<u>3,422,802</u>
Adult Education - Basic Grants to States	Indiana Department of Education	84.002			
Adult Ed 17-18			C1-6-AE-7-38	-	118,950
Adult Ed Civics 17-18			C1-6-IELCE-7-38	-	7,051
Adult Ed 16-17			C1-7-AE-6-38	2,096	88,788
Total - Adult Education - Basic Grants to States				<u>2,096</u>	<u>214,789</u>
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010			
Title I 2015-16			16-0365	430,556	-
Title I 2016-17			17-0365	1,617,552	248,162
Title I 2017-18			2017-18	-	1,323,411
Title I SIG 16			S010A150016	11,994	-
Title I SIG 17			S010A160017	1,545	43,455
Title I SIG 18			S010A160018	-	18,520
Total - Title I Grants to Local Educational Agencies				<u>2,061,647</u>	<u>1,633,548</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education	84.013			
Title I Part D 15-16			2015-16	37,464	-
Title I Part D 16-17			2016-17	28,796	363
Title I PT D 2017-18			2017-18	-	21,902
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>66,260</u>	<u>22,265</u>
Impact Aid	Direct Grant	84.041			
Impact Aid			SO41A-2015-6513	4,434	-
Impact Aid			SO41A-2016-6513	211,627	-
Impact Aid			SO41A-2017-6513	-	5,992
Impact Aid			SO41A-2018-6513	-	211,627
Total - Impact Aid				<u>216,061</u>	<u>217,619</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2017 and 2018

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 06-30-17	Total Federal Awards Expended 06-30-18
Career and Technical Education - Basic Grants to States	Indiana Department of Education	84.048			
Perkins 15-16			16-4700-0365	97,203	-
Perkins 16-17			17-4700-0365	216,472	97,253
Perkins 17-18			18-4700-0365	-	243,317
Perkins Reserve #2 16-17			A58-6-16CI-4049	101,513	48,487
<b>Total - Career and Technical Education - Basic Grants to States</b>				<b>415,188</b>	<b>389,057</b>
Rehabilitation Services Vocational Rehabilitation Grants to States	Indiana Department of Education	84.126	SY 16-17	5,383	-
Education for Homeless Children and Youth	Indiana Department of Education	84.196			
McKinney-Vento 15-16			2015-16	11,899	-
McKinney-Vento 16-17			2016-17	30,580	24,420
McKinney-Vento 17-18			2017-18	-	34,975
<b>Total - Education for Homeless Children and Youth</b>				<b>42,479</b>	<b>59,395</b>
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287			
i-Care 15-16			21ST CCLC Cohort 6 Year 3	21,257	-
i-Care 15-16			21ST CCLC Cohort 7 Year 2	70,422	-
i-Care 16-17			21ST CCLC Cohort 6 Year 4	161,159	129,341
i-Care 16-17			21ST CCLC Cohort 7 Year 3	61,474	103,350
i-Care 17-18			21ST CCLC Cohort 7 Year 4	-	75,255
i-Care 17-18			21ST CCLC Cohort 8 Year 8	-	236,841
<b>Total - Twenty-First Century Community Learning Centers</b>				<b>314,312</b>	<b>544,787</b>
English Language Acquisition State Grants	Indiana Department of Education	84.365			
Title III			2015-16	76,250	1,729
Title III 16-17			2016-17	107,258	58,525
Title III 2017 Influx			2017 Influx	5,943	17,813
Title III			2017-18	-	102,276
<b>Total - English Language Acquisition State Grants</b>				<b>189,451</b>	<b>180,343</b>
Mathematics and Science Partnerships	Indiana Department of Education	84.366			
Math Science 2015			S366B150015	56,133	-
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367			
Title II 15-16			2015-16	193,516	-
Title II 16-17			2016-17	153,686	183,324
Title II 17-18			2017-18	-	173,720
<b>Total - Supporting Effective Instruction State Grants</b>				<b>347,202</b>	<b>357,044</b>
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424			
Title IV Part A 2017-18			S424A170015	-	17,042
<b>Total - Department of Education</b>				<b>5,840,552</b>	<b>7,058,691</b>
<b>Total federal awards expended</b>				<b>\$ 9,531,930</b>	<b>\$ 10,736,133</b>

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, 2017 and 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

**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 the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. *Special Education Cooperative***

The School Corporation is a member of the Bartholomew Special Services Cooperative (Cooperative). As a result, some activity for the Special Education Cluster (IDEA) that is presented as federal awards expended in the SEFA is not presented as receipts and disbursements in the financial statement of the School Corporation. This activity is reported on the financial statement of the Cooperative.

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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.010	Title I Grants to Local Educational Agencies	Unmodified
84.048	Career and Technical Education - Basic Grants to States	Unmodified
84.287	Twenty-First Century Community Learning Centers	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2018-001**

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

*Repeat Finding*

This is a repeat of Finding 2016-002 from the immediate prior audit.

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

*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 SEFA contained the following errors:

1. The Special Education Cluster (IDEA) expenditures were overstated by \$846,529 and \$392,314 for fiscal year 2017 and 2018, respectively.
2. Expenditures for CFDA 84.002 were overstated by \$204,836 and \$78,966 for the fiscal year 2017 and 2018, respectively.
3. CFDA 84.048 was omitted for the fiscal year 2017 resulting in expenditures being understated by \$216,472.
4. CFDA 84.126 was omitted for the fiscal year 2017 resulting in expenditures being understated by \$5,382.
5. Expenditures for CFDA 84.196 were overstated by \$1,063 for the fiscal year 2018.
6. Expenditures for CFDA 84.365 were understated by \$9,301 and overstated by \$402 for fiscal year 2017 and 2018, respectively.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*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. . . ."

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

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal controls 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 remained undetected. The SEFA contained the errors identified in the *Context*.

*Recommendation*

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

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.

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

**FINDING 2018-002**

Subject: Child Nutrition Cluster - Internal Control

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): 2016-17, 2017-18

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Material Weakness

*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 Reporting compliance requirement. The School Corporation had not designed or implemented adequate policies and procedures to ensure that the Annual Financial Reports were accurate prior to submission. One person prepared and submitted the reports. There was no segregation of duties, such as oversight, review, or approval process.

*Context*

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

*Criteria*

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 that segregated key functions.

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

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting 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 Reporting 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 2018-003**

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): 2016-17, 2017-18

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat of Finding 2016-005 from the immediately prior audit.

*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.

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 students 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.

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

*Criteria*

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; . . ."

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; . . ."

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). (The School Bulletin and Uniform Compliance Guidelines, September 2008)

*Cause*

The School Corporation's management had not developed a system of internal controls that segregated key functions and that would have ensured compliance with the grant agreement and the Program Income compliance requirement.

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

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Program Income 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 2018-004**

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): 14216-003-PN01, 14217-003-PN01,  
45716-003-PN01, 45717-003-PN01,  
18611-003-PN01, 18619-003-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness and Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-009.

*Condition*

In reference to the Special Education Cluster Grants 14216-003-PN01, 14217-003-PN01, 45716-003-PN01, and 45717-003-PN01, an effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the procurement compliance requirement. The School Corporation was a participating member school of the Bartholomew Special Services Cooperative (Cooperative). The Cooperative operated the special education program on behalf of the School Corporation and managed the special education grant funds. Because the grant agreements were between the Indiana Department of Education and each member of the Cooperative, the School Corporation was ultimately responsible for ensuring compliance with the requirements. The School Corporation was relying on the Cooperative for compliance with requirements pertaining to procurement and suspension and debarment.

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

In reference to the Special Education Cluster (IDEA) Grants 18611-003-PN01 and 18619-003-PN01, 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 by the Cooperative or by the School Corporation itself. Evidence was not presented that an adequate number of quotes were obtained for small purchases with estimated costs above \$3,500. There were four purchases that were entered into by the Cooperative and three by the School Corporation without evidence of price or rate quotations being obtained.

*Suspension and Debarment*

The School Corporation did not have procedures in place to ensure that the Cooperative or the School Corporation itself verified that the vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to entering into a covered transaction. There was one contract entered into by the Cooperative and three by the School Corporation, in which evidence was not presented to indicate procedures were performed to verify that the vendors were not suspended or debarred.

*Context*

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

*Criteria*

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 200.320 states in part:

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

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

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

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 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*

The School Corporation had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled the School Corporation to be in noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with 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

## BOARD OF SCHOOL TRUSTEES

JULIE BILZ  
PAT BRYANT  
JEFF CALDWELL  
KATHY DAYHOFF-DWYER  
JAMES PERSINGER  
JILL SHEDD  
RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

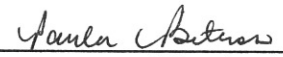
### ***FINDING 2016-001***

Fiscal year in which the finding initially occurred: 2016  
Contact Person Responsible for Corrective Action: Paula Betros  
Contact Phone Number: 812-376-4222

#### Status of Audit Finding:

The Deputy Treasurer reviews and signs the bank reconciliation documents every month. The Accounts Receivable Specialist provides bank summaries and financial reports that demonstrate reconciliation of financial transactions. This allows us to find and fix any errors in a timely manner and prevents misstatements and/or irregularities. Additionally, starting with January 2019, these summary documents are now uploaded to Gateway for monthly review.

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

  
\_\_\_\_\_  
(Signature)

Director of Accounting/Deputy Treasurer  
(Title)

February 22, 2019  
(Date)

# 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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2016-002**

Fiscal year in which the finding initially occurred: 2016  
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:

There is no change to the status of the corrective action. The segregation of duties and internal controls remain in place. The SEFA has not been completed again since the last audit.



(Signature)

ASST. Supt. / TREASURER

(Title)

02/26/2019

(Date)



Deeper Learning Works

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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COLUMBUS, INDIANA 47201

BOARD OF SCHOOL TRUSTEES  
JULIE BILZ  
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JAMES PERSINGER  
JILL SHEDD  
RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-003***

Fiscal year in which the finding initially occurred: 2016  
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:

There is no change to the status of the corrective action. The Board of Trustees approves payrolls by employee. Board minutes on the BCSC webpage and uploaded to Gateway reflect those approvals.



(Signature)

Assistant Superintendent/Treasurer  
(Title)

2/26/19  
(Date)

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING  
1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

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RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

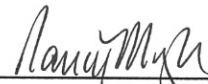
### ***FINDING 2016-004***

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Nancy Millspaugh  
Contact Phone Number: 812-376-4462

### Status of Audit Finding:

FS Director receives Fund Cash Balance Reports monthly from Deputy Treasurer and reviews whether the net cash resources of the School Lunch Fund are limited to three months average expenditures. To date, no action has been required because the fund has had less than 3 months average expenditures.

If cash resources of the school lunch fund were to be over 3 months average expenditures, a detailed plan on how these excess funds would be sent would be prepared by FS Director and given to IDOE Child Nutrition Procurement Division; and the Deputy Treasurer for review.



(Signature)

Director of Food Service  
(Title)

2/26/19  
(Date)

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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CHAD PHILLIPS  
ASSISTANT SUPERINTENDENT FOR  
FINANCIAL SERVICES

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

BOARD OF SCHOOL TRUSTEES  
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RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

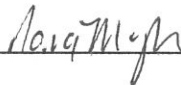
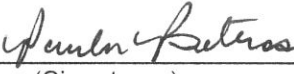
### **FINDING 2016-005**

Fiscal year in which the finding initially occurred: 2016  
Contact Person Responsible for Corrective Action: Nancy Millspaugh/Paula Betros  
Contact Phone Number: 812-376-4462/812-376-4222

#### Status of Audit Finding:

The Food Service Director and the Deputy Treasurer have begun the work of developing a school lunch clearing account for collections from prepaid patrons. Fund 8400 has been created and the necessary revenue and expense accounts have been identified. At the end of the current school year, we will reconcile student accounts and transfer as appropriate the money in Fund 0800 into Fund 8400. Following this initial transfer, we will only have Federal funds directly deposited into Fund 0800 and all pre-paid deposits will go into Fund 8400. The student accounts in 8400 will be reconciled monthly and transfers into 0800 will be made as needed.

Anticipated Completion Date: 7/31/2019

 ,   
(Signatures)

Director of Food Service/Director of Accounting  
(Title)

February 22, 2019  
(Date)



Deeper Learning Works

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING  
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CHAD PHILLIPS  
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PHONE: 812-376-4300  
FAX: 812-376-4425

BOARD OF SCHOOL TRUSTEES  
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RICH STENNER


## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-006***

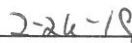
Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Nancy Millspaugh  
Contact Phone Number: 812-376-4462

### Status of Audit Finding:

There is no change to the status of the corrective action. The corrective action has been implemented since SY16-17.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



Deeper Learning Works

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING  
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BOARD OF SCHOOL TRUSTEES  
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RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-007***

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Dr. Gina Pleak, Director of Title Services  
Contact Phone Number: 812-314-3858

#### Status of Audit Finding:

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.



\_\_\_\_\_  
(Signature)

Director of Title Services  
(Title)

2/26/19  
(Date)

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING  
1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

## BOARD OF SCHOOL TRUSTEES

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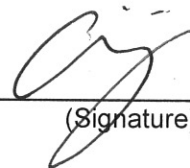
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-008***

Fiscal year in which the finding initially occurred: 2016  
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:

There is no change to the status of the corrective action. The Board of Trustees approves payrolls by employee. Board minutes on the BCSC webpage and uploaded to Gateway reflect those approvals.



(Signature)

Assistant Superintendent/Treasurer  
(Title)

2/26/19  
(Date)

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

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RICH STENNER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-009***

Contact Person Responsible for Corrective Action: George Van Horn  
Contact Phone Number: 812-376-4460

#### Status of Audit Finding:

A current vendor listing will be reviewed quarterly, starting 1<sup>st</sup> quarter 2019, 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.

  
\_\_\_\_\_  
(Signature)

Director of Special Education  
(Title)

2/26/19  
(Date)

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION**

ADMINISTRATION BUILDING  
1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

**DR. JIM ROBERTS**  
SUPERINTENDENT

**CHAD PHILLIPS**  
ASSISTANT SUPERINTENDENT  
OF FINANCE  
812-376-4300  
phillipsc@bcsc.k12.in.us

**CORRECTIVE ACTION PLAN**

***FINDING 2018-001***

Contact Person Responsible for Corrective Action: Chad Phillips

Contact Phone Number: 812-376-4222


Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Beginning with the August 2019 SEFA, the following revised internal controls were implemented:

1. The Treasurer will obtain copies of each of the grants from the grant monitors.
2. The Treasurer used the previous years' SEFA to generate a SEFA spreadsheet and completed the revenue and expenditures from the financial management system.
3. 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.
4. 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.
5. The Treasurer submitted the SEFA as part of the SBOA Annual report

Anticipated Completion Date: August, 2019

  
\_\_\_\_\_  
(Signature)

ASST. Supt. / TREASURER  
(Title)

03/20/2019  
(Date)

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION**

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1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

**DR. JIM ROBERTS**  
SUPERINTENDENT

**CHAD PHILLIPS**  
ASSISTANT SUPERINTENDENT  
OF FINANCE  
812-376-4300  
phillpsc@besc.k12.in.us

**CORRECTIVE ACTION PLAN**

***FINDING 2018-002***

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:

Nancy Millspaugh, Food Service Director will prepare the annual financial report for the food service department. The report will be submitted to Paula Betros, Deputy Treasurer for review for accuracy. The report will be returned to the Food Service Director for submission electronically to the Indiana Department of Education Child Nutrition Division for approval.

Anticipated Completion Date: 9/1/2019

Nancy Millspaugh  
(Signature)

Food Service Director  
(Title)

3-20-19  
(Date)

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION**

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1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

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SUPERINTENDENT

**CHAD PHILLIPS**  
ASSISTANT SUPERINTENDENT  
OF FINANCE  
812-376-4300  
phillipsc@bcsc.k12.in.us

**CORRECTIVE ACTION PLAN**

***FINDING 2018-003***

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

Contact Phone Number: 812-376-4462/812-376-4222

Views of the Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Food Service Director and Deputy Treasurer have begun the work of developing a school lunch clearing account for collections from prepaid patrons. Fund 8400 has been created and the necessary revenue and expense accounts have been identified. At the end of the current school year, we will reconcile student accounts and transfer as appropriate the money in Fund 0800 and Fund 8400. Following the initial transfer, we will only have Federal funds directly deposited into Fund 0800 and all pre-paid deposits will go into Fund 8400. The student accounts in 8400 will be reconciled monthly and transfers into 0800 will be made as needed.

Anticipated Completion Date: 6/30/2019

*Nancy Millspaugh*  
\_\_\_\_\_  
(Signature)

*Food Service Director*  
\_\_\_\_\_  
(Title)

*3-20-19*  
\_\_\_\_\_  
(Date)

# BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

ADMINISTRATION BUILDING  
1200 CENTRAL AVENUE  
COLUMBUS, INDIANA 47201

DR. GEORGE VAN HORN  
DIRECTOR OF  
SPECIAL EDUCATION

PHONE: 812-376-4460  
FAX: 812-373-2188

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

## Corrective Action Plan

### **FINDING 2018-004**

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 the Corrective Action Plan: Effective January 1, 2019, the School Corporations within the Cooperative no longer relied upon the Bartholomew Special Services Cooperative to operate the special education program on behalf of the School Corporation and manage the special education grant funds.

Beginning the 1<sup>st</sup> quarter of 2019, Bartholomew Consolidated School Corporation created a spreadsheet for the purpose of reviewing and documenting current vendors quarterly through the Federal System for Award Management (SAM) database. All vendors are and will continue to be verified that they are not suspended or debarred from participation in federal programs. Documentation of this verification will continue to be completed quarterly. All new vendors will be verified through SAM Exclusions prior to any purchase.

Anticipated Completion Date: January 1, 2019

  
\_\_\_\_\_  
(Signature)

*Director of Special Education*  
\_\_\_\_\_  
(Title)

*3/25/2019*  
\_\_\_\_\_  
(Date)

## 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/>.