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April 14, 2023

To: The Officials of the Bartholomew Consolidated School Corporation
Bartholomew Consolidated School Corporation
1200 Central Ave
Columbus, IN 47201

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Bartholomew Consolidated School Corporation. We have reviewed the audit report opined upon by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 55 through 60. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 63 through 65.

In our opinion, CliftonLarsonAllen LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Bartholomew Consolidated School Corporation was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

PERIOD OF JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chad Phillips	07-01-20 to 06-30-23
Deputy Treasurer	Paula Betros	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Jim Roberts	07-01-20 to 6-30-23
President of the School Board	Jeff Caldwell Dr. Jill Shedd Dr. Jill Shedd Nicole Wheeldon	07-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



INDEPENDENT AUDITORS' REPORT

The Officials of the Bartholomew Consolidated School Corporation
Bartholomew County, Indiana

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying financial statement of the Bartholomew Consolidated School Corporation (the School Corporation), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances – regulatory basis as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, other financing sources and uses, and cash and investment balances – regulatory of the School Corporation as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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 of the School Corporation as of June 30, 2022 and for the period July 1, 2020 to June 30, 2022 or changes in financial position for the period then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statement section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 required 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 and pervasive.

Responsibilities of Management 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. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statement that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the School Corporation's regulatory basis financial statement. The Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards is presented for purposes of additional analysis and is not a required part of the regulatory basis 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 regulatory basis financial statement. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statement or to regulatory basis financial statement themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the regulatory basis financial statement as a whole.

Other Information

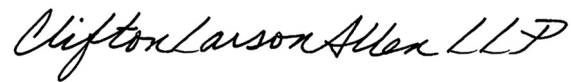
Management is responsible for the other information included in the annual report. The other information comprises the schedule of officials, combining schedules of receipts, disbursements, other financing sources (uses), and cash and investment balances – regulatory basis, schedule of payables and receivables, schedule of leases and debt, and schedule of capital assets, as listed in the table of contents but does not include the financial statement and our auditors' report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The Officials of the Bartholomew Consolidated School Corporation
Bartholomew County, Indiana

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, on our consideration of the Bartholomew Consolidated School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Bartholomew Consolidated 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 Bartholomew Consolidated School Corporation's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Indianapolis, Indiana
March 29, 2023

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Education	\$ 12,049,179	\$ 83,710,262	\$ 80,436,924	\$ (8,536,722)	\$ 6,785,795	\$ 86,136,709	\$ 76,607,518	\$ (7,466,137)	\$ 8,848,849
Ref Operating	-	8,755,950	4,354,205	-	4,401,745	11,620,648	10,091,687	(222,763)	5,707,943
Debt Service	6,967,527	16,836,729	15,724,086	20,953	8,101,123	13,932,528	16,693,333	(277,136)	5,063,182
Pension Bond	147,937	255,602	311,628	-	91,911	70,384	157,372	(4,923)	-
Referendum Bond-2010 Hs Bond	5,334,811	6,780,206	8,645,000	-	3,470,017	6,412,445	6,288,900	(128,301)	3,465,261
Operations	13,328,719	30,140,441	30,864,362	7,158,321	19,763,119	22,775,008	34,207,168	7,469,850	15,800,809
Rainy Day	4,874,348	-	-	1,400,000	6,274,348	-	-	-	6,274,348
Retirement Severance Bond 2006	895,183	200,000	187,431	-	907,752	100,000	126,903	-	880,849
High School Construction 2010	793,433	-	2,575,064	1,810,000	28,369	5,960	71,402	4,000,000	3,962,927
2018 Lease Rental Bonds	-	-	3,049,491	3,049,491	-	-	63,216	63,216	-
2016 G.O. Bond	132,943	-	80,209	-	52,734	-	52,735	-	(1)
2018 Go Bond	2,899,282	-	2,267,904	-	631,378	-	450,636	-	180,742
2019 Go Bonds	3,567,823	-	2,062,832	-	1,504,991	-	1,020,742	-	484,249
2013 Projects	106,765	-	106,765	-	-	-	-	-	-
Bab	2,962,017	-	-	-	2,962,017	-	292,597	-	2,669,420
Food Service	1,114,695	5,260,018	4,120,075	-	2,254,638	6,899,815	5,881,932	-	3,272,521
Textbook Rental	351,744	1,528,652	375,808	-	1,504,588	1,442,778	2,198,372	-	748,994
P& L Self Insurance	4,456,739	21,004,994	19,724,617	9,955	5,747,071	23,450,791	24,174,015	-	5,023,847
Levy Excess	346,644	-	-	(346,644)	-	-	-	633,123	633,123
Special Education Cooperative	697,664	1,155,868	1,145,636	(565)	707,331	1,151,082	1,050,024	-	808,389
Area Vocational Cooperative	1,108,859	156,361	166,353	-	1,098,867	250,176	162,810	(4,113)	1,182,120
Cummins Ged Testing	48,259	13,450	21,672	-	40,037	19,148	9,535	-	49,650
Busy Bees	-	369,334	968,032	598,699	1	864,205	483,921	(61,127)	319,158
Community Programs: Vocational	88,366	9,293	73,910	-	23,749	10,615	429	-	33,935
Project Prevent	171,902	-	49,196	-	122,706	80,000	65,105	-	137,601
Skyward User Group	38,934	-	265	-	38,669	-	400	-	38,269
Shop Printing	21,157	2,245	4,972	-	18,430	7,005	278	-	25,157
Alternative Education	69,242	-	29,222	-	40,020	-	28,668	-	11,352
Peer Mentoring Grant	1,788	6,013	353	-	7,448	6,688	-	-	14,136
Attend	65,104	5,328	27,630	4,000	46,802	4,000	25,885	-	24,917
J. Maple Bequests Northside Ms	17,868	7,826	5,568	-	20,126	16,415	10,818	-	25,723
Supplement	1,454,171	750,000	715,956	(485,543)	1,002,672	1,000,000	759,378	485,543	1,728,837
Instruct Support - Art Fees	247,817	121,309	58,419	-	310,707	119,594	121,354	-	308,947
Partnership Grant	788,682	42,513	486,846	343,053	687,402	-	249,812	(348,862)	88,728
Comebackstronger Prek	-	80,000	59,447	-	20,553	-	18,206	-	2,347
Bright Beginnings Asof 6 2012	-	103,592	295,076	191,484	-	155,630	159,869	4,239	-
Jolie Crider Reach-Out	82,656	7,920	2,973	-	87,603	32,670	14,101	-	106,172
Patins -Local	32,214	18,060	8,979	-	41,295	23,973	4,334	-	60,934
Elementary Stemplabs	89,081	1,000	43,304	-	46,777	4,500	51,574	296	(1)
I-Care	93,535	473,037	468,598	(1,780)	96,194	603,114	475,287	(197,130)	26,891
Duke Donations	2,142	-	-	-	2,142	-	-	-	2,142

See accompanying Notes to Financial Statements.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Cvp In Out	-	-	-	-	-	860	114	-	746
Parapro Fees	-	425	385	-	40	-	(55)	-	95
Ymed 2009	35,218	5,180	12,435	-	27,963	18,071	15,890	-	30,144
North- Do Not Use	330	13,675	13,941	-	64	19,676	19,506	-	234
East - In Out	11,468	23,713	23,485	-	11,696	34,672	27,168	-	19,200
Central-Do Not Use	4,421	185	4,606	-	-	-	-	-	-
Central In Out 2021	-	4,146	1,715	-	2,431	11,625	9,823	-	4,233
Book Buddies	6,857	6,500	4,238	-	9,119	5,513	4,394	-	10,238
After School EsI Clifty T'Vill	4,009	-	-	(4,009)	-	-	-	-	-
Mcdowell-Cbc	24,478	198	415	-	24,261	-	150	-	24,111
Mcdowell - In Out	38,402	36,050	20,219	(17)	54,216	11,660	7,434	-	58,442
Southside - In/Out	135	3,038	2,937	-	236	15,911	15,234	-	913
Parkside -In/Out	3,501	5,593	5,829	-	3,265	6,273	7,761	-	1,777
Richards- In/Out	17,021	2,825	733	-	19,113	378	695	-	18,796
Mt. Healthy- In/Out	4,096	2,990	787	-	6,299	814	152	-	6,961
Rockcreek- In/Out	19,645	4,376	6,089	-	17,932	3,355	5,227	-	16,060
Schmitt-Do Not Use	949	95	1,044	-	-	-	-	-	-
Schmitt In/Out 2021	-	633	387	-	246	1,520	1,760	-	6
Smith- In/Out	598	-	-	-	598	1,203	1,431	-	370
T'Ville- In/Out	4,449	1,089	1,023	-	4,515	2,439	2,685	-	4,269
Food Service Donations	3,456	275	911	-	2,820	200	60	-	2,960
Csa Lincoln- In/Out	4,581	1,885	185	-	6,281	1,314	946	-	6,649
Administration - In/Out	114,035	67,203	69,479	-	111,759	42,221	65,425	-	88,555
Family School Partners	117,113	112,022	111,765	-	117,370	133,755	138,306	-	112,819
Insurance In/Out	644	-	-	(644)	-	-	-	-	-
Diversity	1,170	-	-	-	1,170	-	-	-	1,170
Equity Of Access Assistance	10,534	-	-	-	10,534	-	-	-	10,534
Bartholomew School Foundation	20,800	80,335	84,364	-	16,771	56,861	73,632	-	-
Cummins Foundation	301	-	-	-	301	-	63	-	238
Duallangimmersion Pilot 20-21	312,145	250,348	31,732	(530,760)	1	480,040	17,198	(7,375)	455,468
Formative Assessment	-	114,726	58,003	(56,723)	-	-	-	-	-
Formative Assessment	-	-	56,723	56,723	-	113,488	113,489	-	(1)
Doe Payments For Sped Placemen	38,365	89,173	111,888	-	15,650	92,069	84,874	-	22,845
Oecosl Prek Grant 2019	2,500	12,578	15,077	-	1	-	-	-	1
Instructional Support	-	-	-	-	-	12,281	-	-	12,281
Ind Univ Ictq 2016	167,144	16,119	9,376	-	173,887	101,190	10,258	(97)	264,722
Adult & Continuing Education F	-	-	-	-	-	60,281	77,698	17,417	-
Medicaid Reimbursement	402,076	140,071	81,180	-	460,967	122,439	84,307	-	499,099
Alternative Education2	-	32,297	-	-	32,297	46,838	-	-	79,135
Early Intervention 18-19	-	33,432	33,432	-	-	38,710	15,769	-	22,941
Nesp 20-21	-	418,460	362,041	-	56,419	514,678	539,702	-	31,395
Non English Speaking On-Going	94,603	-	96,212	1,608	(1)	-	-	-	(1)

See accompanying Notes to Financial Statements.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022

Fund	Cash and Investments			Other Financing	Cash and Investments			Other Financing	Cash and Investments
	07-01-2020	Receipts	Disbursements	Sources (Uses)	06-30-2021	Receipts	Disbursements	Sources (Uses)	06-30-2022
Education Technology [E-Rate]	515,700	46,544	526,240	216,291	252,295	62,697	180,455	117,758	252,295
Ina-School Improvement Awards	211	422,971	422,649	-	533	426,658	424,997	-	2,194
High Ability 20-21	14,167	70,587	54,419	-	30,335	86,129	65,892	-	50,572
Pltw Biomed 20/21	-	4,800	4,800	-	-	-	-	-	-
Miscellaneous Programs	-	-	12,166	12,166	-	12,166	-	(12,166)	-
Cagit Temp Awaiting Budget Ord	3,195	-	150	-	3,045	79	303	-	2,821
Title I-D-2 Prevention 07-08	(129,012)	1,869,444	1,918,930	-	(178,498)	2,090,516	1,968,857	1,407	(55,432)
Ina-Idea	(302,188)	786,387	490,773	-	(6,574)	4,034,822	4,360,586	-	(332,338)
Idea Ptb Fy21	-	2,008,055	2,166,792	(6,109)	(164,846)	686,544	532,179	-	(10,481)
Patins 20-21	-	1,913,263	2,111,273	-	(198,010)	804,724	606,714	-	-
Idea Carryover From 2006-07	(185,505)	626,058	441,360	(481)	(1,288)	2,448	3,592	-	(2,432)
Idea Ptb Preschool Fy20	(12,542)	59,021	46,606	-	(127)	200	73	-	-
Idea Ptb Preschool Fy19	-	-	-	-	-	-	-	-	-
Ina-Adult Ed Fy 2002	-	551,589	558,648	-	(7,059)	45,177	44,782	-	(6,664)
Ae 19-20	(95,948)	131,402	35,455	-	(1)	386,650	468,238	-	(81,589)
Ae Workforceinnovation 19-20	(2,388)	2,320	-	68	-	-	-	-	-
Ae - let 19-20	(6,547)	10,366	3,767	(52)	-	-	-	-	-
Ina-Safe & Drug Free 01-02	60	98,878	108,562	-	(9,624)	131,454	129,501	-	(7,671)
Title Iv-A 2018-20	(39,799)	47,105	7,306	-	-	-	-	-	-
Nutrition 2010 Mini Hussc	3,577	-	3,578	-	(1)	-	-	-	(1)
Ina-Extended Tech Prep 1974900	8,526	189,234	286,455	-	(88,695)	451,406	388,816	686	(25,419)
Vocation & Technology Board Gr	-	-	-	-	-	-	1,550	-	(1,550)
Perkins 19-20	(71,833)	122,507	76,321	-	(25,647)	22,790	-	2,857	-
Icare Cohort 8 Yr. 3	(54,198)	332,153	328,744	-	(50,789)	348,591	323,637	-	(25,835)
Title Ii Part A - 2005-06	(16,958)	217,326	248,592	(5,627)	(53,851)	431,999	410,150	-	(32,002)
Title Iia 19-21	(14)	63,135	68,919	5,799	1	-	-	-	1
Title Iii 08-09	(8,831)	133,533	136,237	-	(11,535)	181,997	169,094	-	1,368
Idea 611 Fy22	-	-	-	-	-	16,772	41,057	-	(24,285)
Idea 619 Fy22	-	-	-	-	-	21,074	23,009	-	(1,935)
Esser Iii	-	-	16,071	-	(16,071)	2,656,751	2,748,335	-	(107,655)
Esser Ii	-	-	75,894	-	(75,894)	2,162,702	2,206,610	-	(119,802)
Fed Stimulus	(210,303)	1,417,146	1,294,102	-	(87,259)	148,300	59,935	-	1,106
Perkinsctecovid19	-	21,535	26,725	-	(5,190)	2,245,717	638,322	666	1,602,871
Student Fee Clearing	69,387	136,538	111,163	-	94,762	126,103	122,877	-	97,988
Prepaid Meals	90,975	229,621	324,024	-	(3,428)	384,173	402,340	-	(21,595)
Investment Transfer	(9,326)	-	-	9,326	-	-	-	-	-
Sub Clearing	(223)	-	-	223	-	-	-	-	-
Transfer Of Funds	-	-	-	-	-	-	-	-	-
Retiree Clearing	310	7,944	8,177	-	77	5,804	6,717	-	(836)
Totals	\$ 66,474,767	\$ 190,795,100	\$ 192,656,342	\$ 4,912,484	\$ 69,526,009	\$ 197,120,659	\$ 199,740,030	\$ 4,066,928	\$ 70,973,566

See accompanying Notes to Financial Statements.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022

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

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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.

Sale of capital assets. Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

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

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

G. Fund Accounting

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

Note 2. Budgets

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

Contributions

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

B. Teachers' Retirement Fund

Plan Descriptions

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teacher' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

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

Financial Report

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

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Contributions

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

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of payroll adjustments, account corrections, or transfers between funds.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of federal grants that require expenditures prior to receiving the grant funds.

Note 9. *Holding Corporation(s)*

The School Corporation has entered into a lease with the Columbus Multi School Building Corporation, the Columbus Multi High School Building Corporation and Columbus Repair and Renovation School Building Corporation (the lessors). The lessors were organized as not-for-profit Corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be a related-party of the School Corporation. Lease payments during the year ended June 30, 2022 totaled \$17,143,750.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 10. Establishment of the Education Fund and Operations Fund

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

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

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS
YEAR ENDED JUNE 30, 2022**

	Education	Ref Operating	Debt Service	Pension Bond	Referendum Bond-2010 Hs Bond	Operations	Rainy Day	Retirement Severance Bond 2006	High School Construction 2010	2018 Lease Rental Bonds
Cash and investments - beginning	\$ 6,785,795	\$ 4,401,745	\$ 8,101,123	\$ 91,911	\$ 3,470,017	\$ 19,763,119	\$ 6,274,348	\$ 907,752	\$ 28,369	\$ -
Receipts:										
Local sources	1,065,560	8,933,666	13,932,528	70,384	6,412,445	22,558,444	-	100,000	5,960	-
Intermediate sources	1,024	-	-	-	-	-	-	-	-	-
State sources	81,790,261	-	-	-	-	100,000	-	-	-	-
Federal sources	275,952	-	-	-	-	-	-	-	-	-
Temporary loans	3,000,390	2,686,480	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	3,522	502	-	-	-	116,564	-	-	-	-
Total receipts	86,136,709	11,620,648	13,932,528	70,384	6,412,445	22,775,008	-	100,000	5,960	-
Disbursements:										
Instruction	52,886,889	6,617,030	-	-	-	-	-	-	-	-
Support services	17,592,013	318,269	211,590	-	-	24,169,663	-	126,903	1,002	-
Noninstructional services	939,816	-	-	-	-	25,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	3,608,639	-	-	70,400	63,216
Debt services	5,188,800	3,156,388	16,481,743	157,372	6,288,900	6,403,866	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,607,518	10,091,687	16,693,333	157,372	6,288,900	34,207,168	-	126,903	71,402	63,216
Excess (deficiency) of receipts over disbursements	9,529,191	1,528,961	(2,760,805)	(86,988)	123,545	(11,432,160)	-	(26,903)	(65,442)	(63,216)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	4,000,000	63,216
Sale of capital assets	-	-	-	-	-	3,713	-	-	-	-
Transfers in	-	-	1,186	-	-	7,466,137	-	-	-	-
Transfers out	(7,466,137)	(222,763)	(278,322)	(4,923)	(128,301)	-	-	-	-	-
Total other financing sources (uses)	(7,466,137)	(222,763)	(277,136)	(4,923)	(128,301)	7,469,850	-	-	4,000,000	63,216
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,063,054	1,306,198	(3,037,941)	(91,911)	(4,756)	(3,962,310)	-	(26,903)	3,934,558	-
Cash and investments - ending	\$ 8,848,849	\$ 5,707,943	\$ 5,063,182	\$ -	\$ 3,465,261	\$ 15,800,809	\$ 6,274,348	\$ 880,849	\$ 3,962,927	\$ -

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	2016 G.O. Bond	2018 Go Bond	2019 Go Bonds	Bab	Food Service	Textbook Rental	P & L Self Insurance	Levy Excess	Special Education Cooperative	Area Vocational Cooperative
Cash and investments - beginning	\$ 52,734	\$ 631,378	\$ 1,504,991	\$ 2,962,017	\$ 2,254,638	\$ 1,504,588	\$ 5,747,071	\$ -	\$ 707,331	\$ 1,098,867
Receipts:										
Local sources	-	-	-	-	527,021	1,038,515	21,084,823	-	1,151,082	249,773
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	404,263	-	-	-	-
Federal sources	-	-	-	-	6,371,294	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,500	-	2,365,968	-	-	403
Total receipts	-	-	-	-	6,899,815	1,442,778	23,450,791	-	1,151,082	250,176
Disbursements:										
Instruction	-	-	-	-	12,086	-	-	-	836,056	89,618
Support services	-	-	3,000	-	166,425	2,198,372	1,570,037	-	213,968	73,192
Noninstructional services	-	-	-	-	5,625,684	-	-	-	-	-
Facilities acquisition and construction	52,735	450,636	1,017,742	292,597	77,737	-	2,407,327	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	20,196,651	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	52,735	450,636	1,020,742	292,597	5,881,932	2,198,372	24,174,015	-	1,050,024	162,810
Excess (deficiency) of receipts over disbursements	(52,735)	(450,636)	(1,020,742)	(292,597)	1,017,883	(755,594)	(723,224)	-	101,058	87,366
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	633,123	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(4,113)
Total other financing sources (uses)	-	-	-	-	-	-	-	633,123	-	(4,113)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(52,735)	(450,636)	(1,020,742)	(292,597)	1,017,883	(755,594)	(723,224)	633,123	101,058	83,253
Cash and investments - ending	\$ (1)	\$ 180,742	\$ 484,249	\$ 2,669,420	\$ 3,272,521	\$ 748,994	\$ 5,023,847	\$ 633,123	\$ 808,389	\$ 1,182,120

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Cummins Ged Testing	Community Programs: Vocational	Community Programs: Project Prevent	Skyward User Group	Alternative Education	Peer Mentoring Grant	J. Maple Bequests Northside Ms			
	Busy Bees			Shop Printing		Attend				
Cash and investments - beginning	\$ 40,037	\$ 1	\$ 23,749	\$ 122,706	\$ 38,669	\$ 18,430	\$ 40,020	\$ 7,448	\$ 46,802	\$ 20,126
Receipts:										
Local sources	10,750	751,975	10,615	80,000	-	7,005	-	-	-	16,415
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	7,773	49,762	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	625	62,468	-	-	-	-	6,688	4,000	-	-
Total receipts	19,148	864,205	10,615	80,000	-	7,005	-	6,688	4,000	16,415
Disbursements:										
Instruction	6,750	457,567	-	-	-	278	-	-	-	5,583
Support services	2,785	26,354	429	65,105	400	-	28,668	-	25,885	3,993
Noninstructional services	-	-	-	-	-	-	-	-	-	1,242
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,535	483,921	429	65,105	400	278	28,668	-	25,885	10,818
Excess (deficiency) of receipts over disbursements	9,613	380,284	10,186	14,895	(400)	6,727	(28,668)	6,688	(21,885)	5,597
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(61,127)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(61,127)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,613	319,157	10,186	14,895	(400)	6,727	(28,668)	6,688	(21,885)	5,597
Cash and investments - ending	\$ 49,650	\$ 319,158	\$ 33,935	\$ 137,601	\$ 38,269	\$ 25,157	\$ 11,352	\$ 14,136	\$ 24,917	\$ 25,723

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Supplement	Instruct Support - Art Fees	Partnership Grant	Comebackstron ger Prek	Bright Beginnings Asof 6 2012	Jolie Crider Reach-Out	Patins -Local	Elementary Stemlabs	I-Care	Duke Donations
Cash and investments - beginning	\$ 1,002,672	\$ 310,707	\$ 687,402	\$ 20,553	\$ -	\$ 87,603	\$ 41,295	\$ 46,777	\$ 96,194	\$ 2,142
Receipts:										
Local sources	1,000,000	119,594	-	-	-	32,670	-	4,500	603,114	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	155,630	-	23,973	-	-	-
Total receipts	1,000,000	119,594	-	-	155,630	32,670	23,973	4,500	603,114	-
Disbursements:										
Instruction	210,587	121,354	23,926	15,215	-	8,101	4,334	51,574	81,024	-
Support services	548,791	-	225,136	2,991	159,869	-	-	-	394,263	-
Noninstructional services	-	-	750	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	6,000	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	759,378	121,354	249,812	18,206	159,869	14,101	4,334	51,574	475,287	-
Excess (deficiency) of receipts over disbursements	240,622	(1,760)	(249,812)	(18,206)	(4,239)	18,569	19,639	(47,074)	127,827	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	485,543	-	610	-	195,723	-	-	296	-	-
Transfers out	-	-	(349,472)	-	(191,484)	-	-	-	(197,130)	-
Total other financing sources (uses)	485,543	-	(348,862)	-	4,239	-	-	296	(197,130)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	726,165	(1,760)	(598,674)	(18,206)	-	18,569	19,639	(46,778)	(69,303)	-
Cash and investments - ending	\$ 1,728,837	\$ 308,947	\$ 88,728	\$ 2,347	\$ -	\$ 106,172	\$ 60,934	\$ (1)	\$ 26,891	\$ 2,142

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Cvp In Out	Parapro Fees	Ymed 2009	North- Do Not Use	East - In Out	Central In Out 2021	Book Buddies	Mcdowell-Cbc	Mcdowell - In Out	Southside - In/Out
Cash and investments - beginning	\$ -	\$ 40	\$ 27,963	\$ 64	\$ 11,696	\$ 2,431	\$ 9,119	\$ 24,261	\$ 54,216	\$ 236
Receipts:										
Local sources	860	-	18,071	19,676	34,672	11,625	5,513	-	11,570	15,911
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	90	-
Total receipts	860	-	18,071	19,676	34,672	11,625	5,513	-	11,660	15,911
Disbursements:										
Instruction	114	-	15,890	2,417	7,969	4,286	1,818	150	6,806	15,216
Support services	-	(55)	-	-	-	-	2,576	-	268	18
Noninstructional services	-	-	-	17,089	19,199	5,537	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	360	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	114	(55)	15,890	19,506	27,168	9,823	4,394	150	7,434	15,234
Excess (deficiency) of receipts over disbursements	746	55	2,181	170	7,504	1,802	1,119	(150)	4,226	677
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	746	55	2,181	170	7,504	1,802	1,119	(150)	4,226	677
Cash and investments - ending	\$ 746	\$ 95	\$ 30,144	\$ 234	\$ 19,200	\$ 4,233	\$ 10,238	\$ 24,111	\$ 58,442	\$ 913

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Parkside - In/Out	Richards- In/Out	Mt. Healthy- In/Out	Rockcreek- In/Out	Schmitt In/Out 2021	Smith- In/Out	T'Ville- In/Out	Food Service Donations	Csa Lincoln- In/Out	Administration - In/Out
Cash and investments - beginning	\$ 3,265	\$ 19,113	\$ 6,299	\$ 17,932	\$ 246	\$ 598	\$ 4,515	\$ 2,820	\$ 6,281	\$ 111,759
Receipts:										
Local sources	6,273	378	814	3,355	1,520	1,203	2,439	-	1,314	13,342
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	200	-	28,879
Total receipts	6,273	378	814	3,355	1,520	1,203	2,439	200	1,314	42,221
Disbursements:										
Instruction	7,761	695	152	4,249	1,760	1,431	2,362	-	946	16,067
Support services	-	-	-	978	-	-	-	-	-	40,508
Noninstructional services	-	-	-	-	-	-	323	60	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	8,850
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,761	695	152	5,227	1,760	1,431	2,685	60	946	65,425
Excess (deficiency) of receipts over disbursements	(1,488)	(317)	662	(1,872)	(240)	(228)	(246)	140	368	(23,204)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,488)	(317)	662	(1,872)	(240)	(228)	(246)	140	368	(23,204)
Cash and investments - ending	\$ 1,777	\$ 18,796	\$ 6,961	\$ 16,060	\$ 6	\$ 370	\$ 4,269	\$ 2,960	\$ 6,649	\$ 88,555

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YEAR ENDED JUNE 30, 2022**

	Family School Partners	Diversity	Equity Of Access Assistance	Bartholomew School Foundation	Cummins Foundation	Duallangimmers ion Pilot 20-21	Formative Assessment	Doe Payments For Sped Placemen	Oecosl Prek Grant 2019	Instructional Support
Cash and investments - beginning	\$ 117,370	\$ 1,170	\$ 10,534	\$ 16,771	\$ 301	\$ 1	\$ -	\$ 15,650	\$ 1	\$ -
Receipts:										
Local sources	133,755	-	-	56,861	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	480,040	113,488	92,069	-	12,281
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	133,755	-	-	56,861	-	480,040	113,488	92,069	-	12,281
Disbursements:										
Instruction	138,006	-	-	1,317	63	7,627	113,429	84,874	-	-
Support services	300	-	-	15,454	-	8,273	60	-	-	-
Noninstructional services	-	-	-	56,861	-	1,298	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	138,306	-	-	73,632	63	17,198	113,489	84,874	-	-
Excess (deficiency) of receipts over disbursements	(4,551)	-	-	(16,771)	(63)	462,842	(1)	7,195	-	12,281
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	699	-	-	-	-
Transfers out	-	-	-	-	-	(8,074)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(7,375)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,551)	-	-	(16,771)	(63)	455,467	(1)	7,195	-	12,281
Cash and investments - ending	\$ 112,819	\$ 1,170	\$ 10,534	\$ -	\$ 238	\$ 455,468	\$ (1)	\$ 22,845	\$ 1	\$ 12,281

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YEAR ENDED JUNE 30, 2022

	Ind Univ Ictq 2016	Adult & Continuing Education F	Medicaid Reimbursement	Alternative Education2	Early Intervention 18- 19	Nesp 20-21	Non English Speaking On- Going	Education Technology [E- Rate]	Ina-School Improvement Awards	High Ability 20- 21
Cash and investments - beginning	\$ 173,887	\$ -	\$ 460,967	\$ 32,297	\$ -	\$ 56,419	\$ (1)	\$ 252,295	\$ 533	\$ 30,335
Receipts:										
Local sources	97	-	-	-	-	-	-	36,266	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	12,760	-	44,136	46,838	38,710	514,678	-	-	426,658	86,129
Federal sources	-	60,281	78,303	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	88,333	-	-	-	-	-	-	26,431	-	-
Total receipts	101,190	60,281	122,439	46,838	38,710	514,678	-	62,697	426,658	86,129
Disbursements:										
Instruction	6,396	48,747	-	-	15,769	362,978	-	-	-	65,892
Support services	3,862	28,951	84,307	-	-	2,632	-	180,455	424,997	-
Noninstructional services	-	-	-	-	-	174,092	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,258	77,698	84,307	-	15,769	539,702	-	180,455	424,997	65,892
Excess (deficiency) of receipts over disbursements	90,932	(17,417)	38,132	46,838	22,941	(25,024)	-	(117,758)	1,661	20,237
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	17,417	-	-	-	-	-	330,449	-	-
Transfers out	(97)	-	-	-	-	-	-	(212,691)	-	-
Total other financing sources (uses)	(97)	17,417	-	-	-	-	-	117,758	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	90,835	-	38,132	46,838	22,941	(25,024)	-	-	1,661	20,237
Cash and investments - ending	\$ 264,722	\$ -	\$ 499,099	\$ 79,135	\$ 22,941	\$ 31,395	\$ (1)	\$ 252,295	\$ 2,194	\$ 50,572

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YEAR ENDED JUNE 30, 2022

	Miscellaneous Programs	Cagit Temp Awaiting Budget Ord	Title I-D-2 Prevention 07-08	Ina-Idea	Idea Ptb Fy21	Patins 20-21	Idea Carryover From 2006-07	Idea Ptb Preschool Fy20	Ina-Adult Ed Fy 2002	Ae 19-20
Cash and investments - beginning	\$ -	\$ 3,045	\$ (178,498)	\$ (6,574)	\$ (164,846)	\$ (198,010)	\$ (1,288)	\$ (127)	\$ (7,059)	\$ (1)
Receipts:										
Local sources	-	79	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	12,166	-	-	-	-	-	-	-	36,475	-
Federal sources	-	-	2,090,516	4,032,542	686,544	804,724	2,448	200	8,702	386,650
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,280	-	-	-	-	-	-
Total receipts	12,166	79	2,090,516	4,034,822	686,544	804,724	2,448	200	45,177	386,650
Disbursements:										
Instruction	-	-	1,217,354	3,471,139	362,187	574,656	3,592	73	36,134	366,593
Support services	-	303	619,140	124,775	56,579	32,058	-	-	8,648	101,645
Noninstructional services	-	-	101,646	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	764,672	113,413	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	30,717	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	303	1,968,857	4,360,586	532,179	606,714	3,592	73	44,782	468,238
Excess (deficiency) of receipts over disbursements	12,166	(224)	121,659	(325,764)	154,365	198,010	(1,144)	127	395	(81,588)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,407	-	-	-	-	-	-	-
Transfers out	(12,166)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(12,166)	-	1,407	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(224)	123,066	(325,764)	154,365	198,010	(1,144)	127	395	(81,588)
Cash and investments - ending	\$ -	\$ 2,821	\$ (55,432)	\$ (332,338)	\$ (10,481)	\$ -	\$ (2,432)	\$ -	\$ (6,664)	\$ (81,589)

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YEAR ENDED JUNE 30, 2022**

	Ina-Safe & Drug Free 01-02	Nutrition 2010 Mini Hussc	Ina-Extended Tech Prep 1974900	Vocation & Technology Board Gr	Perkins 19-20	Icare Cohort 8 Yr. 3	Title li Part A - 2005-06	Title lia 19-21	Title lii 08-09	Idea 611 Fy22
Cash and investments - beginning	\$ (9,624)	\$ (1)	\$ (88,695)	\$ -	\$ (25,647)	\$ (50,789)	\$ (53,851)	\$ 1	\$ (11,535)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	131,454	-	451,406	-	22,790	348,591	431,999	-	181,997	16,772
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	131,454	-	451,406	-	22,790	348,591	431,999	-	181,997	16,772
Disbursements:										
Instruction	76,156	-	238,867	1,550	-	-	8,198	-	162,089	37,311
Support services	51,156	-	24,007	-	-	319,660	396,086	-	4,132	-
Noninstructional services	-	-	-	-	-	-	-	-	607	-
Facilities acquisition and construction	-	-	125,942	-	-	-	-	-	-	3,746
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,189	-	-	-	-	3,977	5,866	-	2,266	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	129,501	-	388,816	1,550	-	323,637	410,150	-	169,094	41,057
Excess (deficiency) of receipts over disbursements	1,953	-	62,590	(1,550)	22,790	24,954	21,849	-	12,903	(24,285)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	686	-	2,857	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	686	-	2,857	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,953	-	63,276	(1,550)	25,647	24,954	21,849	-	12,903	(24,285)
Cash and investments - ending	\$ (7,671)	\$ (1)	\$ (25,419)	\$ (1,550)	\$ -	\$ (25,835)	\$ (32,002)	\$ 1	\$ 1,368	\$ (24,285)

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YEAR ENDED JUNE 30, 2022

	Idea 619 Fy22	Esser lii	Esser li	Fed Stimulus	Perkinsctecovid 19	Student Fee Clearing	Prepaid Meals	Transfer Of Funds	Retiree Clearing	Totals
Cash and investments - beginning	\$ -	\$ (16,071)	\$ (75,894)	\$ (87,259)	\$ (5,190)	\$ 94,762	\$ (3,428)	\$ -	\$ 77	\$ 69,526,009
Receipts:										
Local sources	-	-	-	-	-	126,103	381,238	-	-	80,649,774
Intermediate sources	-	-	-	-	-	-	-	-	-	1,024
State sources	-	-	-	-	-	-	-	-	-	84,268,487
Federal sources	21,074	2,656,751	2,162,702	148,300	2,245,717	-	-	-	-	23,617,709
Temporary loans	-	-	-	-	-	-	-	-	-	5,686,870
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,935	-	5,804	2,896,795
Total receipts	21,074	2,656,751	2,162,702	148,300	2,245,717	126,103	384,173	-	5,804	197,120,659
Disbursements:										
Instruction	14,074	1,012,545	2,011,501	49,062	439,076	-	-	-	-	72,445,316
Support services	-	492,640	195,109	10,873	199,246	122,877	9,275	-	-	51,690,896
Noninstructional services	-	-	-	-	-	-	393,065	-	-	7,362,269
Facilities acquisition and construction	8,935	1,243,150	-	-	-	-	-	-	-	10,316,097
Debt services	-	-	-	-	-	-	-	-	-	37,677,069
Nonprogrammed charges	-	-	-	-	-	-	-	-	6,717	20,248,383
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	23,009	2,748,335	2,206,610	59,935	638,322	122,877	402,340	-	6,717	199,740,030
Excess (deficiency) of receipts over disbursements	(1,935)	(91,584)	(43,908)	88,365	1,607,395	3,226	(18,167)	-	(913)	(2,619,371)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	4,063,216
Sale of capital assets	-	-	-	-	-	-	-	-	-	3,713
Transfers in	-	-	-	-	666	-	-	363,413	-	9,500,212
Transfers out	-	-	-	-	-	-	-	(363,413)	-	(9,500,213)
Total other financing sources (uses)	-	-	-	-	666	-	-	-	-	4,066,928
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,935)	(91,584)	(43,908)	88,365	1,608,061	3,226	(18,167)	-	(913)	1,447,557
Cash and investments - ending	\$ (1,935)	\$ (107,655)	\$ (119,802)	\$ 1,106	\$ 1,602,871	\$ 97,988	\$ (21,595)	\$ -	\$ (836)	\$ 70,973,566

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS
YEAR ENDED JUNE 30, 2021**

	Education	Ref Operating	Debt Service	Pension Bond	Referendum Bond-2010 Hs Bond	Operations	Rainy Day	Retirement Severance Bond 2006	High School Construction 2010	2018 Lease Rental Bonds
Cash and investments - beginning	\$ 12,049,179	\$ -	\$ 6,967,527	\$ 147,937	\$ 5,334,811	\$ 13,328,719	\$ 4,874,348	\$ 895,183	\$ 793,433	\$ -
Receipts:										
Local sources	695,646	4,742,576	14,079,703	255,602	6,780,206	23,319,953	-	200,000	-	-
Intermediate sources	1,087	-	-	-	-	-	-	-	-	-
State sources	77,606,091	-	-	-	-	100,000	-	-	-	-
Federal sources	211,627	-	-	-	-	-	-	-	-	-
Temporary loans	5,188,800	4,013,374	2,757,026	-	-	6,403,866	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	7,011	-	-	-	-	316,622	-	-	-	-
Total receipts	83,710,262	8,755,950	16,836,729	255,602	6,780,206	30,140,441	-	200,000	-	-
Disbursements:										
Instruction	51,799,642	2,947,219	-	-	-	-	-	-	-	-
Support services	17,733,461	550,000	160,119	-	-	21,297,644	-	187,431	2,575,064	40,061
Noninstructional services	878,821	-	-	-	-	25,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	2,141,718	-	-	-	3,009,430
Debt services	10,025,000	856,986	15,563,967	311,628	8,645,000	7,400,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	80,436,924	4,354,205	15,724,086	311,628	8,645,000	30,864,362	-	187,431	2,575,064	3,049,491
Excess (deficiency) of receipts over disbursements	3,273,338	4,401,745	1,112,643	(56,026)	(1,864,794)	(723,921)	-	12,569	(2,575,064)	(3,049,491)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	20,953	-	-	-	-	-	1,810,000	3,049,491
Sale of capital assets	-	-	-	-	-	22,492	-	-	-	-
Transfers in	-	-	-	-	-	8,536,722	1,400,000	-	-	-
Transfers out	(8,536,722)	-	-	-	-	(1,400,893)	-	-	-	-
Total other financing sources (uses)	(8,536,722)	-	20,953	-	-	7,158,321	1,400,000	-	1,810,000	3,049,491
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,263,384)	4,401,745	1,133,596	(56,026)	(1,864,794)	6,434,400	1,400,000	12,569	(765,064)	-
Cash and investments - ending	\$ 6,785,795	\$ 4,401,745	\$ 8,101,123	\$ 91,911	\$ 3,470,017	\$ 19,763,119	\$ 6,274,348	\$ 907,752	\$ 28,369	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	2016 G.O. Bond	2018 Go Bond	2019 Go Bonds	2013 Projects	Bab	Food Service	Textbook Rental	P & L Self Insurance	Levy Excess	Special Education Cooperative
Cash and investments - beginning	\$ 132,943	\$ 2,899,282	\$ 3,567,823	\$ 106,765	\$ 2,962,017	\$ 1,114,695	\$ 351,744	\$ 4,456,739	\$ 346,644	\$ 697,664
Receipts:										
Local sources	-	-	-	-	-	464,928	976,016	20,538,698	-	1,154,074
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	393,678	-	-	-
Federal sources	-	-	-	-	-	4,795,090	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	158,958	466,296	-	1,794
Total receipts	-	-	-	-	-	5,260,018	1,528,652	21,004,994	-	1,155,868
Disbursements:										
Instruction	-	-	-	-	-	808	-	-	-	842,963
Support services	-	-	-	14	-	143,696	375,808	1,296,340	-	300,673
Noninstructional services	-	-	-	-	-	3,934,241	-	-	-	-
Facilities acquisition and construction	80,209	2,267,904	2,062,832	106,751	-	41,330	-	194,239	-	2,000
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	18,234,038	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	80,209	2,267,904	2,062,832	106,765	-	4,120,075	375,808	19,724,617	-	1,145,636
Excess (deficiency) of receipts over disbursements	(80,209)	(2,267,904)	(2,062,832)	(106,765)	-	1,139,943	1,152,844	1,280,377	-	10,232
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,000,000	-	800,600	-	481
Transfers out	-	-	-	-	-	(1,000,000)	-	(790,645)	(346,644)	(1,046)
Total other financing sources (uses)	-	-	-	-	-	-	-	9,955	(346,644)	(565)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(80,209)	(2,267,904)	(2,062,832)	(106,765)	-	1,139,943	1,152,844	1,290,332	(346,644)	9,667
Cash and investments - ending	\$ 52,734	\$ 631,378	\$ 1,504,991	\$ -	\$ 2,962,017	\$ 2,254,638	\$ 1,504,588	\$ 5,747,071	\$ -	\$ 707,331

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Area Vocational Cooperative	Cummins Ged Testing	Community Programs: Vocational	Community Programs: Project Prevent	Skyward User Group	Alternative Education	Peer Mentoring Grant	Attend		
		Busy Bees			Shop Printing					
Cash and investments - beginning	\$ 1,108,859	\$ 48,259	\$ -	\$ 88,366	\$ 171,902	\$ 38,934	\$ 21,157	\$ 69,242	\$ 1,788	\$ 65,104
Receipts:										
Local sources	153,798	12,900	361,568	9,293	-	-	2,245	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	2,563	550	7,766	-	-	-	-	-	6,013	5,328
Total receipts	156,361	13,450	369,334	9,293	-	-	2,245	-	6,013	5,328
Disbursements:										
Instruction	106,848	10,641	958,161	-	-	-	-	-	353	-
Support services	44,700	11,031	9,871	239	49,196	265	4,972	29,222	-	27,630
Noninstructional services	-	-	-	73,671	-	-	-	-	-	-
Facilities acquisition and construction	14,805	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	166,353	21,672	968,032	73,910	49,196	265	4,972	29,222	353	27,630
Excess (deficiency) of receipts over disbursements	(9,992)	(8,222)	(598,698)	(64,617)	(49,196)	(265)	(2,727)	(29,222)	5,660	(22,302)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	599,961	-	-	-	-	-	-	4,000
Transfers out	-	-	(1,262)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	598,699	-	-	-	-	-	-	4,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,992)	(8,222)	1	(64,617)	(49,196)	(265)	(2,727)	(29,222)	5,660	(18,302)
Cash and investments - ending	\$ 1,098,867	\$ 40,037	\$ 1	\$ 23,749	\$ 122,706	\$ 38,669	\$ 18,430	\$ 40,020	\$ 7,448	\$ 46,802

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	J. Maple		Instruct Support - Art Fees	Partnership Grant	Comebackstron ger Prek	Bright		Jolie Crider Reach-Out	Elementary Stemlabs	I-Care
	Bequests Northside Ms	Supplement				Beginnings Asof 6 2012	Patins -Local			
Cash and investments - beginning	\$ 17,868	\$ 1,454,171	\$ 247,817	\$ 788,682	\$ -	\$ -	\$ 82,656	\$ 32,214	\$ 89,081	\$ 93,535
Receipts:										
Local sources	7,826	750,000	121,309	42,513	80,000	320	7,920	-	1,000	473,037
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	103,272	-	18,060	-	-
Total receipts	7,826	750,000	121,309	42,513	80,000	103,592	7,920	18,060	1,000	473,037
Disbursements:										
Instruction	1,184	182,732	58,419	67,942	27,394	-	2,973	8,979	43,304	16,770
Support services	1,512	533,224	-	291,922	32,053	295,076	-	-	-	451,828
Noninstructional services	2,872	-	-	117,079	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	9,903	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,568	715,956	58,419	486,846	59,447	295,076	2,973	8,979	43,304	468,598
Excess (deficiency) of receipts over disbursements	2,258	34,044	62,890	(444,333)	20,553	(191,484)	4,947	9,081	(42,304)	4,439
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	350,653	-	191,484	-	-	-	-
Transfers out	-	(485,543)	-	(7,600)	-	-	-	-	-	(1,780)
Total other financing sources (uses)	-	(485,543)	-	343,053	-	191,484	-	-	-	(1,780)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,258	(451,499)	62,890	(101,280)	20,553	-	4,947	9,081	(42,304)	2,659
Cash and investments - ending	\$ 20,126	\$ 1,002,672	\$ 310,707	\$ 687,402	\$ 20,553	\$ -	\$ 87,603	\$ 41,295	\$ 46,777	\$ 96,194

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BARTHOLOMEW COUNTY, INDIANA
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YEAR ENDED JUNE 30, 2021**

	Duke Donations	Parapro Fees	Ymed 2009	North- Do Not Use	East - In Out	Central-Do Not Use	Central In Out 2021	Book Buddies	After School Esl Clifty T'Vill	Mcdowell-Cbc
Cash and investments - beginning	\$ 2,142	\$ -	\$ 35,218	\$ 330	\$ 11,468	\$ 4,421	\$ -	\$ 6,857	\$ 4,009	\$ 24,478
Receipts:										
Local sources	-	425	5,180	13,675	23,713	185	4,146	6,500	-	198
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	425	5,180	13,675	23,713	185	4,146	6,500	-	198
Disbursements:										
Instruction	-	-	12,435	2,357	4,138	4,444	297	-	-	415
Support services	-	385	-	-	548	-	-	4,238	-	-
Noninstructional services	-	-	-	11,584	18,799	162	1,418	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	385	12,435	13,941	23,485	4,606	1,715	4,238	-	415
Excess (deficiency) of receipts over disbursements	-	40	(7,255)	(266)	228	(4,421)	2,431	2,262	-	(217)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(4,009)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(4,009)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	40	(7,255)	(266)	228	(4,421)	2,431	2,262	(4,009)	(217)
Cash and investments - ending	\$ 2,142	\$ 40	\$ 27,963	\$ 64	\$ 11,696	\$ -	\$ 2,431	\$ 9,119	\$ -	\$ 24,261

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
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YEAR ENDED JUNE 30, 2021

	Mcdowell - In Out	Southside - In/Out	Parkside - In/Out	Richards- In/Out	Mt. Healthy- In/Out	Rockcreek- In/Out	Schmitt-Do Not Use	Schmitt In/Out 2021	Smith- In/Out	T'Ville- In/Out	Food Service Donations
Cash and investments - beginning	\$ 38,402	\$ 135	\$ 3,501	\$ 17,021	\$ 4,096	\$ 19,645	\$ 949	\$ -	\$ 598	\$ 4,449	\$ 3,456
Receipts:											
Local sources	36,050	3,038	5,593	2,825	2,990	4,376	95	633	-	1,089	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	275
Total receipts	36,050	3,038	5,593	2,825	2,990	4,376	95	633	-	1,089	275
Disbursements:											
Instruction	19,811	1,957	5,484	733	787	4,569	1,044	387	-	352	-
Support services	44	-	-	-	-	1,520	-	-	-	-	-
Noninstructional services	-	-	345	-	-	-	-	-	-	671	911
Facilities acquisition and construction	364	980	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,219	2,937	5,829	733	787	6,089	1,044	387	-	1,023	911
Excess (deficiency) of receipts over disbursements	15,831	101	(236)	2,092	2,203	(1,713)	(949)	246	-	66	(636)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(17)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(17)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,814	101	(236)	2,092	2,203	(1,713)	(949)	246	-	66	(636)
Cash and investments - ending	\$ 54,216	\$ 236	\$ 3,265	\$ 19,113	\$ 6,299	\$ 17,932	\$ -	\$ 246	\$ 598	\$ 4,515	\$ 2,820

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YEAR ENDED JUNE 30, 2021

	Csa Lincoln- In/Out	Administration - In/Out	Family School Partners	Insurance In/Out	Diversity	Equity Of Access Assistance	Bartholomew School Foundation	Cummins Foundation	Duallangimme rsion Pilot 20- 21	Formative Assessment	Formative Assessment
Cash and investments - beginning	\$ 4,581	\$ 114,035	\$ 117,113	\$ 644	\$ 1,170	\$ 10,534	\$ 20,800	\$ 301	\$ 312,145	\$ -	\$ -
Receipts:											
Local sources	1,885	24,390	111,936	-	-	-	80,335	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	250,348	114,726	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	42,813	86	-	-	-	-	-	-	-	-
Total receipts	1,885	67,203	112,022	-	-	-	80,335	-	250,348	114,726	-
Disbursements:											
Instruction	185	4,771	109,657	-	-	-	15,208	-	14,988	58,003	56,723
Support services	-	55,158	2,108	-	-	-	14,776	-	16,744	-	-
Noninstructional services	-	-	-	-	-	-	54,380	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	9,550	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	185	69,479	111,765	-	-	-	84,364	-	31,732	58,003	56,723
Excess (deficiency) of receipts over disbursements	1,700	(2,276)	257	-	-	-	(4,029)	-	218,616	56,723	(56,723)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	8,074	-	56,723
Transfers out	-	-	-	(644)	-	-	-	-	(538,834)	(56,723)	-
Total other financing sources (uses)	-	-	-	(644)	-	-	-	-	(530,760)	(56,723)	56,723
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,700	(2,276)	257	(644)	-	-	(4,029)	-	(312,144)	-	-
Cash and investments - ending	\$ 6,281	\$ 111,759	\$ 117,370	\$ -	\$ 1,170	\$ 10,534	\$ 16,771	\$ 301	\$ 1	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Doe Payments For Sped Placemen	Oecosl Prek Grant 2019	Ind Univ Ictq 2016	Medicaid Reimburseme nt	Alternative Education2	Early Intervention 18- 19	Nesp 20-21	Non English Speaking On- Going	Education Technology [E- Rate]	Ina-School Improvement Awards	High Ability 20- 21
Cash and investments - beginning	\$ 38,365	\$ 2,500	\$ 167,144	\$ 402,076	\$ -	\$ -	\$ -	\$ 94,603	\$ 515,700	\$ 211	\$ 14,167
Receipts:											
Local sources	-	-	-	-	-	-	-	-	25,139	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	89,173	12,578	15,818	140,071	32,297	33,432	418,460	-	-	422,971	70,587
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	301	-	-	-	-	-	21,405	-	-
Total receipts	89,173	12,578	16,119	140,071	32,297	33,432	418,460	-	46,544	422,971	70,587
Disbursements:											
Instruction	111,888	15,040	4,128	-	-	33,432	221,409	90,314	2,501	-	54,419
Support services	-	37	5,248	81,180	-	-	10,825	5,898	523,739	422,649	-
Noninstructional services	-	-	-	-	-	-	129,807	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	111,888	15,077	9,376	81,180	-	33,432	362,041	96,212	526,240	422,649	54,419
Excess (deficiency) of receipts over disbursements	(22,715)	(2,499)	6,743	58,891	32,297	-	56,419	(96,212)	(479,696)	322	16,168
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,608	216,291	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	1,608	216,291	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,715)	(2,499)	6,743	58,891	32,297	-	56,419	(94,604)	(263,405)	322	16,168
Cash and investments - ending	\$ 15,650	\$ 1	\$ 173,887	\$ 460,967	\$ 32,297	\$ -	\$ 56,419	\$ (1)	\$ 252,295	\$ 533	\$ 30,335

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Pltw Biomed 20/21	Miscellaneous Programs	Cagit Temp Awaiting Budget Ord	Title I-D-2 Prevention 07- 08	Ina-Idea	Idea Ptb Fy21	Patins 20-21	Idea Carryover From 2006-07	Idea Ptb Preschool Fy20	Ina-Adult Ed Fy 2002	Ae 19-20
Cash and investments - beginning	\$ -	\$ -	\$ 3,195	\$ (129,012)	\$ (302,188)	\$ -	\$ -	\$ (185,505)	\$ (12,542)	\$ -	\$ (95,948)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	487,426	129,923
Federal sources	4,800	-	-	1,869,444	785,057	2,008,055	1,913,248	626,058	59,021	64,163	1,479
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,330	-	15	-	-	-	-
Total receipts	4,800	-	-	1,869,444	786,387	2,008,055	1,913,263	626,058	59,021	551,589	131,402
Disbursements:											
Instruction	4,800	-	-	1,233,145	478,164	1,370,738	2,083,912	311,324	43,037	423,196	24,430
Support services	-	12,166	150	567,828	9,729	38,579	27,361	42,106	3,569	124,122	11,025
Noninstructional services	-	-	-	103,998	-	-	-	-	-	11,330	-
Facilities acquisition and construction	-	-	-	-	2,880	757,475	-	87,930	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	13,959	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,800	12,166	150	1,918,930	490,773	2,166,792	2,111,273	441,360	46,606	558,648	35,455
Excess (deficiency) of receipts over disbursements	-	(12,166)	(150)	(49,486)	295,614	(158,737)	(198,010)	184,698	12,415	(7,059)	95,947
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	12,166	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,109)	-	(481)	-	-	-
Total other financing sources (uses)	-	12,166	-	-	-	(6,109)	-	(481)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(150)	(49,486)	295,614	(164,846)	(198,010)	184,217	12,415	(7,059)	95,947
Cash and investments - ending	\$ -	\$ -	\$ 3,045	\$ (178,498)	\$ (6,574)	\$ (164,846)	\$ (198,010)	\$ (1,288)	\$ (127)	\$ (7,059)	\$ (1)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Ae Workforce inno vation 19-20	Ina-Safe & Drug Free 01- 02	Title Iv-A 2018-20	Nutrition 2010 Mini Husc	Ina-Extended Tech Prep 1974900	Perkins 19-20	Icare Cohort 8 Yr. 3	Title li Part A - 2005-06	Title lia 19-21	Title lii 08-09	
Cash and investments - beginning	\$ (2,388)	\$ (6,547)	\$ 60	\$ (39,799)	\$ 3,577	\$ 8,526	\$ (71,833)	\$ (54,198)	\$ (16,958)	\$ (14)	\$ (8,831)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	2,320	10,366	98,878	47,105	-	189,234	122,507	332,153	217,326	63,135	133,533
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,320</u>	<u>10,366</u>	<u>98,878</u>	<u>47,105</u>	<u>-</u>	<u>189,234</u>	<u>122,507</u>	<u>332,153</u>	<u>217,326</u>	<u>63,135</u>	<u>133,533</u>
Disbursements:											
Instruction	-	-	69,364	72	-	218,139	28,745	-	35,116	18,993	131,445
Support services	-	-	39,198	6,033	-	20,699	2,166	326,127	211,050	49,926	2,403
Noninstructional services	-	1,710	-	-	339	-	-	-	-	-	1,002
Facilities acquisition and construction	-	2,057	-	-	3,239	40,905	42,096	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,201	-	6,712	3,314	2,617	2,426	-	1,387
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,767</u>	<u>108,562</u>	<u>7,306</u>	<u>3,578</u>	<u>286,455</u>	<u>76,321</u>	<u>328,744</u>	<u>248,592</u>	<u>68,919</u>	<u>136,237</u>
Excess (deficiency) of receipts over disbursements	<u>2,320</u>	<u>6,599</u>	<u>(9,684)</u>	<u>39,799</u>	<u>(3,578)</u>	<u>(97,221)</u>	<u>46,186</u>	<u>3,409</u>	<u>(31,266)</u>	<u>(5,784)</u>	<u>(2,704)</u>
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	68	-	-	-	-	-	-	172	5,799	-	-
Transfers out	-	(52)	-	-	-	-	-	(5,799)	-	-	-
Total other financing sources (uses)	<u>68</u>	<u>(52)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,627)</u>	<u>5,799</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,388</u>	<u>6,547</u>	<u>(9,684)</u>	<u>39,799</u>	<u>(3,578)</u>	<u>(97,221)</u>	<u>46,186</u>	<u>3,409</u>	<u>(36,893)</u>	<u>15</u>	<u>(2,704)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,624)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (88,695)</u>	<u>\$ (25,647)</u>	<u>\$ (50,789)</u>	<u>\$ (53,851)</u>	<u>\$ 1</u>	<u>\$ (11,535)</u>

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Esser Iii	Esser li	Fed Stimulus	Perkinsctecovi d19	Student Fee Clearing	Prepaid Meals	Investment Transfer	Sub Clearing	Transfer Of Funds	Retiree Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (210,303)	\$ -	\$ 69,387	\$ 90,975	\$ (9,326)	\$ (223)	\$ -	\$ 310	\$ 66,474,767
Receipts:											
Local sources	-	-	-	-	136,538	76,079	-	-	-	-	75,798,144
Intermediate sources	-	-	-	-	-	-	-	-	-	-	1,087
State sources	-	-	-	-	-	150,557	-	-	-	-	80,468,136
Federal sources	-	-	1,417,146	21,535	-	-	-	-	-	-	14,993,280
Temporary loans	-	-	-	-	-	-	-	-	-	-	18,363,066
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,985	-	-	-	7,944	1,171,387
Total receipts	-	-	1,417,146	21,535	136,538	229,621	-	-	-	7,944	190,795,100
Disbursements:											
Instruction	3,596	53,678	677,007	24,983	-	-	-	-	-	-	65,162,092
Support services	-	22,216	617,095	-	111,163	7,814	-	-	-	-	49,840,674
Noninstructional services	-	-	-	-	-	316,210	-	-	-	-	5,684,350
Facilities acquisition and construction	12,475	-	-	1,742	-	-	-	-	-	-	10,883,264
Debt services	-	-	-	-	-	-	-	-	-	-	42,802,581
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	8,177	18,283,381
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	16,071	75,894	1,294,102	26,725	111,163	324,024	-	-	-	8,177	192,656,342
Excess (deficiency) of receipts over disbursements	(16,071)	(75,894)	123,044	(5,190)	25,375	(94,403)	-	-	-	(233)	(1,861,242)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	4,880,444
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	22,492
Transfers in	-	-	-	-	-	-	9,326	223	594,614	-	13,788,965
Transfers out	-	-	-	-	-	-	-	-	(594,614)	-	(13,779,417)
Total other financing sources (uses)	-	-	-	-	-	-	9,326	223	-	-	4,912,484
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,071)	(75,894)	123,044	(5,190)	25,375	(94,403)	9,326	223	-	(233)	3,051,242
Cash and investments - ending	\$ (16,071)	\$ (75,894)	\$ (87,259)	\$ (5,190)	\$ 94,762	\$ (3,428)	\$ -	\$ -	\$ -	\$ 77	\$ 69,526,009

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF PAYABLES AND RECEIVABLES
YEAR ENDED JUNE 30, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 5,010,604</u>	<u>\$ -</u>

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF LEASES AND DEBT
YEAR ENDED JUNE 30, 2022**

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BNY Mellon Board of Aviation Commissioners City of Columbus	2012 R&R Refunding Lease Rental Bonds	\$ 1,452,000	1/1/2013	1/1/2024
Huntington	Land Lease - Soccer Facility	12,250	1/1/2019	5/30/2039
Huntington	2014 CMS Refunding Lease Rental Bonds	3,151,000	7/1/2014	1/1/2026
US Bank	2021 Lease Rental Bonds	3,887,500	1/1/2022	12/31/2028
US Bank	2017 Crossover Refunding Lease Rental Bonds	6,300,000	7/1/2017	1/1/2030
US Bank	2013 Lease Rental Bonds	1,000,000	1/1/2014	1/1/2033
US Bank	2018 Lease Rental Bonds	<u>1,341,000</u>	1/1/2018	7/1/2032
Total governmental activities		<u>17,143,750</u>		
Total of annual lease payments		<u>\$ 17,143,750</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	2015 Sside-Rockcreek	\$ 2,760,000	\$ 290,000
General Obligation Bonds	2016 GO Bond	1,675,000	1,110,000
General Obligation Bonds	2018 GO Bond	3,615,000	595,000
General Obligation Bonds	2019 GO Bonds	3,740,000	555,000
General Obligation Bonds	2020 GO Bonds	-	-
General Obligation Bonds	QZAB 2011	<u>2,000,000</u>	<u>-</u>
Total governmental activities		<u>13,790,000</u>	<u>2,550,000</u>
Totals		<u>\$ 13,790,000</u>	<u>\$ 2,550,000</u>

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 BARTHOLOMEW COUNTY, INDIANA
 SCHEDULE OF CAPITAL ASSETS
 YEAR ENDED JUNE 30, 2022**

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 939,095
Infrastructure	10
Buildings	106,526,881
Improvements other than buildings	20,990,521
Machinery, equipment, and vehicles	24,779,640
Construction in progress	6,467,903
Books and other	<u>10</u>
Total governmental activities	<u>159,704,060</u>
Total capital assets	<u><u>\$ 159,704,060</u></u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Officials of the Bartholomew Consolidated School Corporation
Bartholomew County, Indiana

We have audited, in accordance with the 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 Bartholomew Consolidated School Corporation, as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement, which collectively comprise the Bartholomew Consolidated School Corporation's basic financial statement, and have issued our report thereon dated March 29, 2023, wherein we noted that Bartholomew Consolidated School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Bartholomew Consolidated School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Bartholomew Consolidated School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartholomew Consolidated 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a 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.

Report on Internal Control Over Financial Reporting (Continued)

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. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

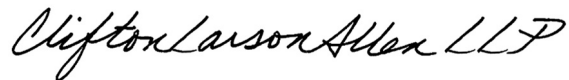
As part of obtaining reasonable assurance about whether Bartholomew Consolidated School Corporation's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could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

Bartholomew Consolidated School Corporation's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Bartholomew Consolidated School Corporation's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Bartholomew Consolidated School Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 Bartholomew Consolidated School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Indianapolis, IN
March 29, 2023



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

The Officials of the Bartholomew Consolidated School Corporation
Bartholomew County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bartholomew Consolidated School Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bartholomew Consolidated School Corporation's major federal programs for the period of July 1, 2020 to June 30, 2022. Bartholomew Consolidated School Corp's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bartholomew Consolidated School Corporation complied, in all material respects, with the 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, 2020 to June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bartholomew Consolidated School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bartholomew Consolidated School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Bartholomew Consolidated School Corporation's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bartholomew Consolidated School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Bartholomew Consolidated School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Bartholomew Consolidated School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Bartholomew Consolidated School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

The Officials of the Bartholomew Consolidated School Corporation
Bartholomew County, Indiana

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 through 2022-004, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Bartholomew Consolidated School Corporation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Bartholomew Consolidated School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.



CliftonLarsonAllen LLP

Indianapolis, IN
March 29, 2023

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Federal Grantor Agency		Assistance Listing	Pass-Through Entity (or Other) Identifying	Pass-Through To Subrecipient	Total Federal Awards Expended	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	<u>Number</u>	<u>Number</u>	<u>06-30-21</u>	<u>06-30-21</u>	<u>06-30-22</u>	<u>06-30-22</u>
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education						
School Breakfast		10.553	2020-21	\$ -	\$ 40,019	\$ -	\$ -
SCHOOL BREAKFAST		10.553	2021-22	-	-	-	1,368,784
Total - School Breakfast Program				-	40,019	-	1,368,784
National School Lunch Program							
School Lunch	Indiana Department of Education						
Commodities		10.555	2020-21	-	130,150	-	-
		10.555		-	453,830	-	-
Total - National School Lunch Program				-	583,980	-	-
After School Snack Program							
Snacks	Indiana Department of Education						
SNACKS		10.555	2020-21	-	16,058	-	-
		10.555	2021-22	-	-	-	54,895
Total - After School Snack Program				-	16,058	-	54,895
National School Lunch Program							
SCHOOL LUNCH	Indiana Department of Education						
COVID-19: SCHOOL LUNCH EMERGENCY FUNDS		10.555	2021-22	-	-	-	4,718,858
Commodities		10.555	2021-22	-	-	-	145,826
				-	-	-	574,183
Total - National School Lunch Program				-	-	-	5,438,867
Summer Food Service Program for Children							
Summer Program	Indiana Department of Education						
SUMMER PROGRAM		10.559	2020-21	-	4,608,863	-	-
		10.559	2021-22	-	-	-	222,944
Total - Summer Food Service Program for Children				-	4,608,863	-	222,944
Total - Child Nutrition Cluster				-	5,248,920	-	7,085,490
Covid-19: Pandemic EBT Admin	Indiana Department of Education	10.649	2021-22	-	-	-	5,814
Total - Department of Agriculture				-	5,248,920	-	7,091,304

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

<u>Department of the Treasury</u>							
Indiana HSE Test Remittance Program Covid-19 Adult Ed CARES	Indiana Department of Workforce Development	21.019	5100CovidRelief	-	6,728	-	-
Total - Department of the Treasury				-	6,728	-	-
<u>Department of Education</u>							
Special Education Cluster(IDEA) Special Education - Grants to States IDEA Part B FY19	Indiana Department of Education	84.027	19611-003-PN01	-	24,340	-	-
Part B IDEA Discretionary Contract IDEA Part B FY20	Indiana Department of Education	84.027	20611-003-PN01	-	626,058	-	-
Part B IDEA Discretionary Contract IDEA PTB FY21	Indiana Department of Education	84.027	21611-003-PN01	-	2,008,055	-	-
Special Education Grants to States IDEA PTB FY19	Indiana Department of Education	84.027	H027A180084	-	-	-	244
IDEA PTB FY20		84.027	H027A190084	-	-	-	2,448
IDEA PTB FY21		84.027	H027A200084	-	-	-	686,544
IDEA PTB FY22		84.027	H027A210084	-	-	-	1,968,134
Total - Special Education Grants to States				-	-	-	2,657,370
Office of Special Education Programs IDEA 611 ARP FY2022	Indiana Department of Education	84.027	H027X210084	-	-	-	16,772
Special Education - Preschool Grants IDEA PTB Preschool FY20	Indiana Department of Education	84.173	20619-003-PN01	-	59,021	-	-
Special Education Grants to States IDEA PTB PRESCHOOL FY21	Indiana Department of Education	84.173	21619-003-PN01	-	30,580	-	-
Special Educatin Preschool Grants IDEA PTB PRESCHOOL FY20	Indiana Department of Education	84.173	H173A190104	-	-	-	200
IDEA PTB PRESCHOOL FY21		84.173	H173A200104	-	-	-	83,622
IDEA PTB PRESCHOOL FY22		84.173	H173A210104	-	-	-	3,212
Total - Special Educatin Preschool Grants				-	-	-	87,034
Office of Special Education Programs IDEA 619 ARP PRESCHOOL FY2022	Indiana Department of Education	84.173	H173X210104	-	-	-	21,074

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Total - Special Education Cluster(IDEA)				-	2,748,054	-	2,782,250
Adult Education Basic Grants to States	Indiana Department of Education						
AE 19		84.002	5104180P19ABEGR	-	-	-	4,215
AE 20		84.002	5104180P20ABEGR	-	-	-	4,487
AE 21		84.002	5104180P21ABEGR	-	-	-	386,650
Total - Adult Education Basic Grants to States				-	-	-	395,352
Adult Education - Basic Grants to States	Indiana Department of Education						
AE 20-21		84.002	AE-20-38	-	1,980	-	-
Adult Education - Basic Grants to States	Indiana Department of Education						
AE Workforceinnovation 20-21		84.002	AE-20-38	-	62,183	-	-
AE 19-20		84.002	AE-9-38	-	1,479	-	-
AE - IET 19-20		84.002	AE-9-38	-	10,366	-	-
Total - Adult Education - Basic Grants to States				-	74,028	-	-
Adult Education - Basic Grants to States	Indiana Department of Workforce Development						
AE Workforceinnovation 19-20		84.002	AE-9-38	-	2,320	-	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education						
Title I-D FY21		84.010	2020-21	-	25,359	-	-
Title I Grants to Local Educational Agencies	Indiana Department of Education						
Title I-A FY21		84.010	2020-21	-	1,475,571	-	-
Title I-A FY20		84.010	S010A190014	-	361,640	-	-
Total - Title I Grants to Local Educational Agencies				-	1,837,211	-	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education						
Title I-D FY20		84.010	S010A190014	-	6,874	-	-
Title I Grants to Local Educational Agencies	Indiana Department of Education						
Title I-A FY21		84.010	S010A210014	-	-	-	488,961
Title I-D FY21		84.010	S010A210014	-	-	-	10,456
Title I-A FY22		84.010	S010A220014	-	-	-	1,536,533
Title I-D FY22		84.010	S010A220014	-	-	-	54,566
Total - Title I Grants to Local Educational Agencies				-	-	-	2,090,516

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Impact Aid	Direct Grant						
IMPACT AID 2020		84.041	S041A20206513	-	-	-	11,732
IMPACT AID 2022		84.041	S041A20216513	-	-	-	211,627
				<u>-</u>	<u>-</u>	<u>-</u>	<u>223,359</u>
Total - Impact Aid							
Impact Aid	Direct Grant						
Impact Aid		84.041	SO41A-2020-6513	-	211,627	-	-
				<u>-</u>	<u>211,627</u>	<u>-</u>	<u>-</u>
Career and Technical Education - Basic Grants to States	Indiana Department of Education						
Perkins 19-20		84.048	20-0512-0365	-	122,507	-	-
PERKINS 2020-21 SY		84.048	18-4700-4345	-	188,334	-	-
				<u>-</u>	<u>310,841</u>	<u>-</u>	<u>-</u>
Total - Career and Technical Education - Basic Grants to States							
Career and Technical Education Basic Grants to States	Indiana Department of Education						
PERKINS 19-20		84.048	20-0512-0365	-	-	-	22,790
PERKINS 20-21		84.048	21-0512-0365	-	-	-	139,010
				<u>-</u>	<u>-</u>	<u>-</u>	<u>161,800</u>
Total - Career and Technical Education Basic Grants to States							
Career and Technical Education - Basic Grant to States	Indiana Department of Education						
FY21 PERKINS ASSESSMENT GRANT		84.048	21-0512-A041	-	900	-	-
				<u>-</u>	<u>900</u>	<u>-</u>	<u>-</u>
Career and Technical Education Basic Grants to States	Indiana Governor's Workforce Cabinet						
PERKINS ASSESSMENT		84.048	21-0512-A041	-	-	-	4,075
PERKINS LEADERSHIP		84.048	21-0512-C041	-	-	-	8,932
PERKINS 21-22		84.048	22-0512-0365	-	-	-	308,321
				<u>-</u>	<u>-</u>	<u>-</u>	<u>321,328</u>
Total - Career and Technical Education Basic Grants to States							
Career and Technical Education - Basic Grants to States	Indiana Governor's Workforce Cabinet						
PERKINS CTE COVID19		84.048	FY 2020-21	-	21,535	-	-
				<u>-</u>	<u>21,535</u>	<u>-</u>	<u>-</u>
Twenty-First Century Community Learning Centers	Indiana Department of Education						
iCare Cohort 8 Yr. 3		84.287	S2872180014	-	114,718	-	-
i-Care Cohort 8 Yr. 4		84.287	S287C190014	-	217,435	-	-
ICARE COHORT 8		84.287	S287C190014	-	-	-	82,565
ICARE COHORT 10 YEAR 1		84.287	S287C200014	-	-	-	266,026
				<u>-</u>	<u>332,153</u>	<u>-</u>	<u>348,591</u>
Total - Twenty-First Century Community Learning Centers							

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

English Language Acquisition State Grants	Indiana Department of Education							
Title III 2018-19		84.365	S365A180014	-	1,826	-	-	-
Title III 20-21		84.365	S365A190014	-	82,245	-	-	-
Title III 19-20		84.365	S365A190014	-	49,463	-	-	-
Title III 19-20		84.365	S365A190014	-	-	-	-	2,477
Title III 20-21		84.365	S365A200014	-	-	-	-	76,507
Title III 21-22		84.365	S365A210014	-	-	-	-	103,013
								-
Total - English Language Acquisition State Grants					133,534	-	-	181,997
Supporting Effective Instruction State Grants	Indiana Department of Education							
TITLE IIA 20-22		84.367	2020-22	-	10,986	-	-	-
Improving Teacher Quality State Grants	Indiana Department of Education							
Title IIA 19-20		84.367	S367A180013	-	120,099	-	-	-
Title IIA 19-21		84.367	S367A190013	-	149,376	-	-	-
								-
Total - Improving Teacher Quality State Grants					269,475	-	-	-
Supporting Effective Instruction State Grants	Indiana Department of Education							
Title II-A FY19		84.367	S367A190013	-	-	-	-	244,567
Title II-A FY20		84.367	S367A200013	-	-	-	-	185,257
Title II-A FY21		84.367	S367A210013	-	-	-	-	2,174
								-
Total - Supporting Effective Instruction State Grants					-	-	-	431,998
Student Support and Academic Support Grant	Indiana Department of Education							
Title IV-A 2020-21		84.424	2020-22	-	9,092	-	-	-
TITLE IV A 2018-19		84.424	S424A180015	-	47,105	-	-	-
Title IV-A 19-20		84.424	S424A190015	-	89,786	-	-	-
								-
Total - Student Support and Academic Support Grant					145,983	-	-	-
Student Support and Academic Enrichment Program	Indiana Department of Education							
Title IV FY19		84.424	S424A190015	-	-	-	-	38,743
Title IV FY20		84.424	S424A200015	-	-	-	-	92,456
Title IV FY21		84.424	S424A210015	-	-	-	-	255
								-
Total - Student Support and Academic Enrichment Program					-	-	-	131,454
Education Stabilization Relief	Indiana Department of Education							
Covid-19 FED STIMULUS		84.425D	S425D200013	-	1,410,418	-	-	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Education Stabilization Fund	Indiana Department of Education						
Covid-19 FED STIMULUS		84.425D	S425D200013	-	-	-	148,300
Covid-19 ESSER II		84.425D	S425D210013	-	-	-	2,162,702
Covid-19 ESSER II		84.425D	S425D210013	-	-	-	-
Covid-19 ESSER III		84.425D	S425U210013	-	-	-	2,656,751
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Education Stabilization Fund				-	-	-	4,967,753
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Department of Education				-	7,543,278	-	12,036,398
				<hr/>	<hr/>	<hr/>	<hr/>
<u>Department of Health and Human Services</u>							
CCDF Cluster							
Child Care and Development Block Grant	Family and Social Services Administration						
PREK STABILIZATION GRANT		93.575	2021-22	-	-	-	651,181
BRIGHT BEGINNINGS STABILIZATION GRANT		93.575	2021-22	-	-	-	130,794
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Child Care and Development Block Grant				-	-	-	781,975
				<hr/>	<hr/>	<hr/>	<hr/>
Total - CCDF Cluster				-	-	-	781,975
				<hr/>	<hr/>	<hr/>	<hr/>
Medicaid Cluster							
Medical Assistance Program MAC 20-21	Indiana Department of Education						
MEDICAID		93.778	FY 2020-21	-	56,911	-	-
				<hr/>	<hr/>	<hr/>	<hr/>
Medical Assistance Program IEP 20-21	Family and Social Services Administration						
MEDICAID		93.778	FY 2020-21	-	39,935	-	-
MEDICAID		93.778	FY 2020-21	-	59,902	-	-
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Medical Assistance Program IEP 20-21				-	99,837	-	-
				<hr/>	<hr/>	<hr/>	<hr/>
Medical Assistance Program MAC 21-22	Family and Social Services Administration						
MEDICAID		93.778	FY2021-22	-	-	-	44,136
				<hr/>	<hr/>	<hr/>	<hr/>
Medical Assistance Program IEP 21-22	Family and Social Services Administration						
MEDICAID		93.778	FY2021-22	-	-	-	78,303
MEDICAID		93.778	FY2021-22	-	-	-	52,593
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Medical Assistance Program IEP 21-22				-	-	-	130,896
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Medicaid Cluster				-	156,748	-	175,032
				<hr/>	<hr/>	<hr/>	<hr/>
Total - Department of Health and Human Services				-	156,748	-	957,007
				<hr/>	<hr/>	<hr/>	<hr/>
Total federal awards expended				\$	-	\$	12,955,674
				<hr/>	<hr/>	<hr/>	<hr/>
				\$	-	\$	20,084,709
				<hr/>	<hr/>	<hr/>	<hr/>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 1. Summary of Significant Accounting Policies

A. 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, 2021 and 2022. 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.

B. Other 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 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.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial statement

1. Type of auditors’ report issued: GAAP: Adverse, Regulatory Basis: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ X yes _____ no

Identification of Major Federal Programs

ALN Number(s)

10.553/10.555/10.559
84.010
84.425D

Name of Federal Program or Cluster

Child Nutrition Cluster
Title I Grant to Local Educational Agencies
COVID-19: Elementary and Secondary
School Emergency Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 991,211

Auditee qualified as low-risk auditee?

_____ yes X no

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001 – Preparation of the Schedule of Expenditures of Federal Awards

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: The School Corporation had not established internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the Scholl Corporation’s Schedule of Expenditures of Federal Awards (SEFA). The School Corporation failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The National School Lunch Program expenditures were understated by \$401,900 due to a commodities pre-allocation item being excluded in the total expenditures.
2. The School Breakfast Program expenditures of \$135,447 were incorrectly overstated.
3. The National School Lunch Program expenditures were overstated in Lunch/Snack amounts totaling \$1,374,597.
4. \$5,814 was incorrectly classified to the Assistance Listing Number (ALN) 10.555 relating to the Child Nutrition Cluster’s After School Snack Program instead of to ALN 10.649 relating to the Pandemic EBT Admin Program.
5. The ALN 21.019 relating to Indiana HSE Test Remittance Program were incorrectly understated for FY21 and FY22 of amount \$25,910.
6. The ALN 84.027 relating to the Special Education (IDEA) program were incorrectly understated for FY21 and FY22 of amount \$5,425,440.
7. The ALN 84.002 relating to the Adult Education program were incorrectly overstated for FY21 and FY22 of amount \$223,146.
8. \$1,410,418 was incorrectly classified to the ALN 84.424 relating to the Student Support and Academic Enrichment program instead of to ALN 84.425 relating to the Education Stabilization Fund.
9. The ALN 93.575 relating to the Child Care and Development Block Grant were incorrectly overstated of amount \$781,975.
10. Other errors included incorrect program names, pass-through entities, identifying numbers (including suffixes and COVID-19 identified funding, missing subtotals by program/cluster, and missing subtotal by awarding agency).

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

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section II – Financial Statement Findings (Continued)

2022 – 001 – Preparation of the Schedule of Expenditures of Federal Awards (Continued)

Criteria or specific requirement: 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. . . ."

2 CFR 200.303 states in part: "The non-Federal entity must: . . .

(a) Establish and maintain effective internal control . . ."

2 CFR 200.62 states in part: "Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

(a) Transactions are properly recorded and accounted for, in order to:

(1) Permit the preparation of reliable financial statements . . ."

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..."

Effect: Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA included the errors identified in the Condition and Context.

Cause: Management had not established an effective system of internal controls that would have ensured proper reporting of the SEFA.

Repeat Finding: No.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section II – Financial Statement Findings (Continued)

2022 – 001 – Preparation of the Schedule of Expenditures of Federal Awards (Continued)

Recommendation: We recommend that management utilize practice aids and establish controls to ensure that the SEFA is prepared in compliance with 2 CFR, Part 200 and U.S.GAAP.

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002 – Child Nutrition Cluster Cash Management

Federal Agency: U.S. Department of Agriculture

Federal Program Name: Child Nutrition Cluster

Assistance Listing Numbers: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Agency: Indiana Department of Education

Pass-Through Number: 2020-21 and 2021-22

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria or Specific Requirement: Per the OMB Compliance Supplement, to obtain cash and donated food assistance, a local program operator must submit monthly claims for reimbursement to its administering agency.

Condition: To support cash management procedures, the financial specialist reviews monthly meal counts prior to submission to the pass through entity, as evidenced by the financial specialist's signature on the meal counts forms. In our sample test, 2 of the 8 selections tested, or 25%, lacked the financial specialist's signature documenting that this control was in place and operating effectively.

Questioned costs: None.

Context: 2 of 8 monthly claims tested did not contain management review sign-offs of the meal counts.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 002 – Child Nutrition Cluster Cash Management (Continued)

Cause: Procedures to perform and document management reviews of meal counts were not adhered to.

Effect: Risk of noncompliance.

Repeat Finding: Yes.

Recommendation: We recommend the Bartholomew Consolidated School Corp adhere to internal control procedures over the review of meal counts.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 003 – Child Nutrition Cluster Procurement

Federal Agency: U.S. Department of Agriculture

Federal Program Name: Child Nutrition Cluster

Assistance Listing Numbers: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Agency: Indiana Department of Education

Pass-Through Number: 2020-21 and 2021-22

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria or Specific Requirement: 2 CFR 200.303 states that non-federal entities must establish and maintain effective internal control over the Federal award.

Condition: All deficiencies related to micro purchase selections. Micro purchases should be reviewed by the accounts payable supervisor, as evidenced by initials, prior to payment of invoice. The deficient selections lacked initials indicating review had occurred.

Questioned costs: None.

Context: 2 of 13 procurement transactions tested lacked support to document that the control structure was in place and operating effectively.

Cause: Procedures to perform and document management reviews of invoices for micro-purchases were not adhered to.

Effect: Risk of noncompliance.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 003 – Child Nutrition Cluster Procurement (Continued)

Repeat Finding: Yes.

Recommendation: We recommend the Bartholomew Consolidated School Corp adhere to internal control procedures over the review of invoices for micro-purchases.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 004 – Child Nutrition Suspension and Debarment

Federal Agency: U.S. Department of Agriculture

Federal Program Name: Child Nutrition Cluster

Assistance Listing Number: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Agency: Indiana Department of Education

Pass-Through Number: 2020-21 and 2021-22

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria or Specific Requirement: CFR Title 2 Part 200.214 states that nonfederal entities are subject to the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. Nonfederal entities must verify that contracts with certain parties are not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Condition: The deficient selection was for a vendor that is typically only used for small purchases that do not exceed the suspension and debarment threshold, however during the audit period, the client procured larger-value equipment from this vendor, leading the total purchases to exceed the threshold.

Questioned Costs: None.

Context: For 1 of 4 vendors tested, documentation of the verification of the suspension/debarment status of the vendor was not provided.

Cause: Procedures were not adhered to for the documentation of the verification that all vendors were not suspended or debarred from participation in Federal assistance programs or activities.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 004 – Child Nutrition Suspension and Debarment (Continued)

Effect: While this did not occur in the instance identified in this finding, lack of verification of vendors' debarment or suspension status could cause federal grant funds to be expended with vendors that are excluded from participation in Federal assistance programs or activities.

Repeat Finding: Yes.

Recommendation: We recommend procedures be implemented to annually (at a minimum) document the verification that all vendors are not suspended or debarred from participation in Federal assistance programs or activities.

Views of Responsible Officials: Management agrees with the finding.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Bartholomew Consolidated School Corp respectfully submits the following summary schedule of prior audit findings for the period of July 1, 2020 to June 30, 2022

Audit period: July 1, 2020 to June 30, 2022

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2020 – 001 – Child Nutrition Cluster – Financial Transactions and Reporting - Disbursements

Condition: There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation established internal controls that all gross payroll disbursements would be approved by the Treasurer and all disbursements would be included on the accounts payable docket reports submitted to the School Board for their review and approval. These internal controls were ineffective as the following exceptions were noted:

- Individual employee gross payroll was not approved by the Treasurer for the audit period.
- Numerous disbursements from the Payroll Clearing fund and various other funds were not included on the accounts payable docket reports submitted to the School Board for review and approval from July 2019 through June 2020.
- Several transfers, including transfers between funds and journal entries which transferred funds, were not included on the accounts payable docket reports submitted to the School Board for review and approval, nor was there evidence of the School Board approval noted in the School Board minutes. Additionally, supporting documentation for the transfers between funds did not always include adequate details as to the reason for the transfers.

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

Status: Resolved.

2020 – 002 – Child Nutrition Cluster – Internal Controls

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Eligibility, Program Income, and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

Status: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, and Special Tests and Provisions - Paid Lunch Equity resolved. Cash management findings identified in the current audit.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

2020 – 003 – Child Nutrition Cluster – Procurement and Suspension and Debarment

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

Status: Findings reported in the current audit.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
CORRECTIVE ACTION PLAN
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**



**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
CORRECTIVE ACTION PLAN
PERIOD OF JULY 1, 2020 TO JUNE 30 2022**

U.S. Department of Agriculture

Bartholomew Consolidated School Corporation respectfully submits the following corrective action plan for the years ended June 30, 2021 and June 30, 2022.

Audit period: July 1, 2020 to June 30, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2022-001 Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Recommendation: Utilize practice aids and establish controls to ensure the SEFA is prepared in compliance with 2 CFR Part 200 and U.S. GAAP.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
Action planned in response to finding: The Director of Accounting will become familiar with the AICPA Auditee Practice Aids re: The Schedule of Expenditures of Federal Awards and implement specific structures to assist with accurately reporting as appropriate. Beginning immediately, a monthly review of revenue and expenditure amounts posted to our financial system will be compared to the various program portals that document funding details to help ensure timely corrections if necessary. Additionally, we will amend, as appropriate, our AFR in Gateway after the final commodity amount has been posted to the CNP in August/September of each calendar year.

Name(s) of the contact person(s) responsible for corrective action: Chad Phillips and Paula Betros

Planned completion date for corrective action plan: June 30, 2023

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Agriculture

2022-002 Child Nutrition Cluster – Assistance Listing No. 10.553/10.555/10.559

**Bartholomew Consolidated
School Corporation**

ADMINISTRATION BUILDING
1200 Central Avenue
Columbus, Indiana 47201
812-376-4234
812-376-4486, fax

BOARD OF SCHOOL TRUSTEES
Pat Bryant
Todd Grimes
Jason Major
Dale Nowlin
Logan Schulz
Rich Stenner
Nicole Wheeldon

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
CORRECTIVE ACTION PLAN
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**



Recommendation: Adhere to internal control procedures over the review of meal counts.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
Action planned in response to finding: Summer Feeding Program Claims will be reviewed and verified before entry with same form and procedure that is currently used for National School Lunch Program claims.

Name(s) of the contact person(s) responsible for corrective action: Nancy Millspaugh

Planned completion date for corrective action plan: June 30, 2023.

U.S. Department of Agriculture

2022-003 Child Nutrition Cluster – Assistance Listing No. 10.553/10.555/10.559

Recommendation: Adhere to internal control procedures over the review of invoices for micro-purchases.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
Action planned in response to finding: Café managers will initial or sign invoices upon receipt. Food Service Financial Specialist (Andrew Millspaugh) will sign off on invoices once they have been reconciled to the company statements. Food Service Personnel Coordinator (Vicki Fields) will review the invoices before sending to the business office for payment. Food Service Director (Nancy Millspaugh) will approve entries before they are sent to the business office. A form similar to the one being used for bank reconciliation will be used to verify the invoices were reconciled, reviewed and entered with approval.

Name(s) of the contact person(s) responsible for corrective action: Nancy Millspaugh

Planned completion date for corrective action plan: April 30, 2023

U.S. Department of Agriculture

2022-004 Child Nutrition Cluster – Assistance Listing No. 10.553/10.555/10.559

Recommendation: Implement procedures to annually (at a minimum) document the verification that all vendors are not suspended or debarred from participation in Federal assistance programs or activities.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
Action planned in response to finding: All vendors that the Food Service Department plans to use for quotes will receive a contract which includes a form to report suspension or debarment from participation in Federal assistance programs or activities.

Name(s) of the contact person(s) responsible for corrective action: Nancy Millspaugh

**Bartholomew Consolidated
School Corporation**

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**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
CORRECTIVE ACTION PLAN
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**



Planned completion date for corrective action plan: July 1, 2023

If the U.S. Department of Agriculture has questions regarding this plan, please call Nancy Millspaugh at 812-376-4462.

**Bartholomew Consolidated
School Corporation**

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