

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 224

December 2018

ITEMS TO REMEMBER

December

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- 1 Collective Bargaining Report must be completed for IEERB in Gateway.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 6 Deadline for governing body to meet and fix the tax levies, tax rates, and budget for each school participating in a reorganization approved in the general election and effective for property taxes payable in the following year. (IC 36-1.5-4-7(b))
- 8 Last day for county auditor to certify 2018 budgets, rates, and levies for reorganized school corporations to the Department of Local Government Finance (if a public question was approved by voters in 2018). (IC 36-1.5-4-7)
- 14 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2018 budget year from units. (IC 6-1.1-18-5)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

January

- 1 Legal Holiday – New Year's Day. (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.

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January (Continued)

- 2 Open a ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2019 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2019 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2018 calendar year to be carried forward.

- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.

- 21 Legal Holiday – Martin Luther King, Jr's Birthday (observed). (IC 1-1-9-1)

- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.

- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending December 31.

- 31 Last day to furnish Form W-2 to each employee.

- 31 Last day to hold the annual meeting of the school board to organize as the school board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)

- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)

- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2018 to December 31, 2018.

- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

February

- 1 Prove all ledgers for the month of January.

- 12 Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)

- 15 The Department of Local Government Finance certifies 2019 budgets, rates, and levies, including those of reorganized school corporations. (IC 6-1.1-17-16; IC 36-1.5-4-7)

- 18 Legal Holiday – George Washington's Birthday (observed). (IC 1-1-9-1)

- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.

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February (Continued)

- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.
- 28 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

2019 SCHOOL MANUALS

On January 1st, 2019 the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations and the Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts will be effective.

These new versions will be placed on our website under the Uniform Compliance Guidelines area. The updated school manual can be accessed at the top of the school webpage (<https://www.in.gov/sboa/4449.htm>) in the Hot Topics area. There will be no more updates to this manual before it becomes effective. We recommend you review the new manual so you are familiar with the new school chart of accounts.

Since the last update in October we have modified the following items in the school manual.

- Chapter 4 fund types have been added at the end of the chapter.
- Receipt codes added as allowable in School Lunch fund per IDOE.
- Receipt code 3217 allowed in Education fund for educational grants.
- Eliminated Funds 5250-5299 IDEA Part B Special Education Grant. These grants should be accounted for in Funds 5200-5249 IDEA Special Education Grant.
- Added clarification in Chapter 4 when 'Unassigned' and 'Other' funds should be used.
- Transfer Tuition school form 515 has been updated.

RAINY DAY FUND

Pursuant to IC 36-1-8-5.1, a School can establish a rainy day fund (RDF) through the adoption of a resolution. The resolution must state the following: (1) the purposes of the RDF and (2) the sources of funding for the RDF. The sources of funding can include dormant funds or any other funding source specified in the resolution and not otherwise prohibited by law.

IC 20-40-18-4(b) clarified that Operations fund can be transferred to the RDF.

IC 36-1-8-5.1(h) allows for transfers from the RDF to the Education or Operations Fund.

In addition, a School can transfer an amount from a fund as long as it is authorized by the resolution, does not exceed 10% of the total annual budget for that fiscal year, and is not from a debt service fund.

Our position is that a unit can transfer money from an appropriated fund to the RDF as long as the purpose of the levy has been fulfilled (and the School Board has stated as such) and the transfer does not exceed 10% of the total annual budget. Also, any fund that has been declared dormant (by the School Board) under IC 36-1-8-5 can be transferred to the RDF.

NONSESSION SCHOOL ACTIVITIES

IC 20-30-15-6 states "(a) When public schools are not in session, a governing body may employ personnel to supervise the following: (1) Agricultural education club work. (2) Industrial education club work. (3) Home economics education club work. (4) Music activities. (5) Athletics. (b) Activities described in subsection (a) **must be open and free to all individuals of school age residing in the attendance unit of the school corporation** that is paying all or part of the cost of the activity." Our Emphasis

IC 20-30-15-7 states "An individual employed under this chapter shall enter into a contract with the governing body for the period of employment. The contract must contain the following terms: (1) The amount of work to be performed. (2) The kind of work to be performed. (3) The length of the period of employment. (4) The rate of compensation agreed on by the employee and the governing body. (5) The total amount to be paid. A contract entered into under this section is not a teaching contract or an extension of a teaching contract. An individual with a teaching contract during periods when school is not in session may not be employed under this chapter for any period included in the teaching contract."

We have recently had inquiries about non-session extracurricular camps. IC 20-30-15-6 states that the nonsession activities must be "...open and free..." to all individuals. If a camp charges a fee when school is not in session, then to be compliant with the statute the school should not be running this camp and an outside organization should be running the camp. An outside organization's financial activity should not be recorded in the school records because those funds do not meet the definition of an extracurricular fund per IC 20-41. We have seen where coaches donate proceeds to the school at the end of the camp. This is not required and is a decision to be made by the outside organization.

INSURANCE FRAUD SCHEMES

We have received reports of illegitimate insurance agents failing to remit insurance premiums to their insurance companies and creating fraudulent insurance policies. We would like units to remain vigilant in protecting their taxpayers' funds and being aware of the following signs that could indicate an insurance company is fake.

1. If an insurance agent is very aggressive or pressures you into signing a policy immediately quoting significant savings.
2. When comparing insurance companies rates with some being much lower than their competitor's comparable coverage (typically 15-20% less).
3. When attempting to contact the insurer for more details and they are unreachable or there is no published phone number for the insurance company.

Before signing an application for an insurance policy or writing a check to an insurance company, we would recommend that units take the time to confirm the legitimacy of the business. The Indiana Department of Insurance (IDOI) can verify whether an insurance company exists and is authorized to sell insurance in Indiana. IDOI's website has additional resources and tips to combat insurance fraud. <https://www.in.gov/idoi/2565.htm>

UNIFORM ELECTRONIC TRANSACTIONS ACT

The Uniform Electronic Act IC 26-2-8 allows governmental units to determine the extent that the entity will create and retain electronic records and convert written records to electronic records. In addition, the Act allows the governmental unit to send and accept electronic records and electronic signatures to and from other persons and otherwise create, generate, communicate, store, process, use and rely upon electronic records and signatures.

The State Board of Accounts' Accounting and Uniform Compliance Guidelines Manuals (now found in our Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions – Information Technology) document the requirements for computerized accounting systems and storage of accounting information on electronic media.

These requirements are documented in the chapter on computer systems and within the section of Information Technology Services Controls (information now found in our Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions – Information Technology).

The required areas of control include:

- Disaster Recovery Output Controls
- Back Up Processing Interface Controls
- Physical Security Internal Processing
- Logical Security Error Correction
- Change Controls Programming Documentation
- Audit Trails Operations Documentation
- Input Controls User Documentation
- Segregation of Duties Computer Output

If a governmental unit is utilizing only electronic records with no supporting documentation and deficiencies are noted in the required areas of computer controls, an audit result and comment and a federal finding could be included in the audit report for this governmental unit.

Severe deficiencies could also adversely affect the audit opinion provided for the governmental unit. If there are questions on the application of required computer controls related to electronic records or transactions, please contact the State Board of Accounts.

EXTRACURRICULAR - FACULTY/STAFF FUNDS

Our prior audit position (outlined in volume 201) disallowed staff funds to be accounted for in the extracurricular records. We have recently revised our opinion and we will not take exception to an extracurricular account established for staff funds such as 'jean days', staff vending machine proceeds, or other funds that are received for the purpose of supporting staff purchases.

This change in position does not affect our position on outside organizations, such as booster groups, parent teacher organizations etc.... There should not be any outside organizations' funds accounted for in the extracurricular records because these groups' funds do not meet the definition of an extracurricular fund per IC 20-41.

IC 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement of any funds . . . incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers) . . ." Therefore, activities and organizations which are not extra-curricular in nature should be responsible for their own accounting and cash handling systems. The extra-curricular account should not collect, receipt, remit, or disburse outside organization's monies.

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