

THE SCHOOL BULLETIN
And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 233

March 2021

ITEMS TO REMEMBER

March

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of February 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.
- 15 Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2021 to Gateway. [State Examiner Directive 2018-1]
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during February 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.
- 31 Last day for the governing board of a school corporation to publish an annual performance report of the school corporation. (IC 20-20-8-3). The report must be published one (1) time annually under IC 5-3-1. (Not earlier than March 15 or later than March 31 of each year)
- 31 If using e-file, last day to file Form W-2 with Form W-3 with the Internal Revenue Service.
- 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)

April

- 1 Prove all ledgers for the month of March.
- 2 Legal Holiday – Good Friday (IC 1-1-9-1)
- 15 Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for February 2021 to Gateway. [State Examiner Directive 2018-1]
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during March 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.
- 30 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 30 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending March 31.
- 30 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)
- 30 Last day for all units that are planning on establishing a new cumulative fund or planning on re-establishing an existing cumulative fund to submit their proposal to the Department of Local Government and Finance for approval. (IC 6-1.1-41-4)

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May

- 1 Prove all ledgers for the month of April.
- 15 Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for March 2021 to Gateway. [State Examiner Directive 2018-1]
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during April 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.
- 31 Legal Holiday – Memorial Day (IC 1-1-9-1)
- 31 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)
- 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)

CHART OF ACCOUNTS UPDATES

Please be advised that the following updates have been made to the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations. This manual can be found on our website. <https://www.in.gov/sboa/political-subdivisions/schools/>.

- Receipt Code 6550 Withholdings added: Receipts for payroll withholdings, employee benefits and other clearing accounts.
- Disbursement Code 60900 Withholdings added: Disbursements for payroll withholdings, employee benefits and other clearing accounts.
- Fund 7924 Education Stabilization Fund - Rethink K12 Education Models Grants (ESF-REM Grants) added
- Fund 7925 Education Stabilization Fund - Reimagine Workforce Preparation Discretionary Grant (ESF-RWP) added
- Fund 7926 Emergency Broadband for Families added
- Fund 7927 Emergency Broadband for Families II added
- Fund 7928 Child Care Development Block Grant Program added
- Fund 7929 Child Care Development Block Grant Program II added
- Fund 7930 Governor's Emergency Education Relief Fund (GEER II) added
- Fund 7931 Elementary and Secondary School Emergency Relief Fund (ESSER II) added
- Fund 7932 Elementary and Secondary School Emergency Relief Fund (ESSER) SEA Discretionary II added
- Fund 7933 Project School Emergency Response to Violence (Project SERV) added
- Fund 7934 Coronavirus Relief Fund (CRF) added
- Fund range 7935-7939 Other CARES Act added

LEASE RENTAL PAYMENTS – HOLDING CORPORATIONS

IC 20-40-9-1 states "As used in this chapter, "debt service" includes bonds and coupons, civil bond obligations, lease rental contracts, and interest cost on emergency and temporary loans."

IC 20-40-9-5 states "Except as otherwise provided by law, all expenditures for debt service must be paid from the fund."

IC 20-40-9-6 states "Money in the debt service fund may be used for payment of the following: (1) All debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction. (2) A lease to provide capital construction. (3) Interest on emergency and temporary loans. (4) All debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-27-4-5, for that purpose. (5) All debt and other obligations arising out of funds borrowed to pay judgments against the school corporation. (6) All debt and other obligations arising out of funds borrowed to purchase equipment."

The State Board of Accounts is of the audit position item (2) "a lease to provide capital construction," is a lease-rental agreement into which the school corporation has entered with a schoolhouse holding corporation for the express purpose of the holding corporation constructing a school building, and leasing same to the school corporation under the provisions of IC 20-47-2 and IC 20-47-3

IC 20-47-2-20 states "A school corporation that executes a lease under this chapter shall annually appropriate from its debt service fund or general fund (before January 1, 2019) or operations fund (after December 31, 2018) an amount sufficient to pay the lease rental required under the lease. The appropriation is reviewable by other bodies vested by law with such authority to ascertain that the specified amount is sufficient to meet the lease rental required under the lease. The first specific appropriation shall be made at the first budget period following the date of the execution of the lease, and the first annual appropriation must be sufficient to pay the estimated amount of the first annual lease rental payment to be made under the lease. Thereafter, the annual appropriations provided for in this section shall be made, and payments shall be made from the debt service fund."

IC 20-47-3-14 states "A school corporation that executes a lease under this chapter shall annually appropriate and pay out of the debt service fund an amount sufficient to pay the lease rental required under the lease. The appropriation and rate are reviewable by other bodies vested by law with the authority to determine that the levy is sufficient to raise the amount required to meet the rental required under the lease."

Such payments out of such funds shall be provided for in the annual budget for such funds.

CONTRACTS WITH PRIVATE SCHOOLS

Please be aware of IC 20-35-6-2 which states "(a) The state superintendent may contract with in-state or out-of-state public and private schools, state agencies, or child caring institutions (as defined in IC 12-7-2-29(1)) to pay, with any funds appropriated for this purpose, the excess costs of educating children of school age: (1) who have been identified as eligible for special education services; and (2) whose disability is of such intensity as to preclude achievement in the existing local public school setting. The state shall pay the costs of the services that exceed the regular cost of educating children of the same age and grade level in the child's school corporation. The school corporation shall pay the share of the total tuition cost that is the regular per capita cost of general education in that school corporation. (b) School corporations shall pay their share of the total tuition costs for children with disabilities served under this section. (c) The state board shall adopt rules under IC 4-22-2 necessary to implement this section."

GUARANTEED ENERGY SAVINGS CONTRACTS

Undocumented Claims

There are situations where a school corporation may not have provided information which would indicate that a contract complies with the Indiana Code provisions referenced below. Examples would include "stipulated savings" that are not documented by "industry engineering standards", items which were "causally connected work" but not documented by "industry engineering standards" in accordance with IC 36-1-12.5-11, or improvements that are not "causally connected" to an energy conservation measure but are greater than fifteen percent (15%) of the total value of the guaranteed energy savings contract or lack of in compliance with IC 36-1-12.5-10.

IC 36-1-12-1(e) of the Public Works Law states in part "As an alternative to this chapter, the governing body . . . may . . . enter into a guaranteed savings contract as permitted under IC 36-1-12.5."

IC 36-1-12.5-1 (a) states in part "As used in this chapter, "conservation measure": (1) means: (A) a facility alteration; (B) an alteration of a structure (as defined in IC 36-1-10-2); (C) a technology upgrade; or (D) with respect to an installation described in subdivision (2)(G) or (2)(H), an alteration of a structure or system; designed to . . . reduce energy . . . or other operating costs. . ."

IC 36-1-12.5-5 states in part "(a) The governing body may enter into . . . a guaranteed savings contract with a qualified provider to . . . reduce the school corporation's . . . energy . . . or operating costs if, after review of the report described in section 6 of this chapter, the governing body finds: (1) in the case of conservation measures . . . that the amount the governing body would spend on the conservation measures under the contract and that are recommended in the report is not likely to exceed the amount to be saved in energy consumption costs and other operating costs over twenty (20) years from the date of installation if the recommendations in the report were followed; . . . (3) in the case of a guaranteed savings contract, the qualified provider provides a written guarantee as described in subsection (d)(3)."

Repayment of Costs in Excess of Savings

Please note IC 36-1-12.5-5 states in part "(d) An agreement to participate in a . . . guaranteed savings contract under this section must provide that: . . . (3) in the case of the guaranteed savings contract: (A) the: (i) savings in energy and . . . and other operating costs; . . . due to the conservation measures are guaranteed to cover the costs of the payments for the measures; and (B) the qualified provider will reimburse the school corporation . . . for the difference between the guaranteed savings and the actual savings . . ."

Stipulated Savings and Industry Engineering Standards

IC 36-1-12.5-0.5 states "As used in this chapter, 'actual savings' includes stipulated savings."

IC 36-1-12.5-3.7 states in part "As used in this chapter, 'stipulated savings' are assumed savings that are documented by industry engineering standards."

IC 36-1-12.5-11 states in part "(a) A guaranteed savings contract that includes stipulated savings must specify the methodology used to calculate the savings using industry engineering standards. (b) Stipulated savings may be used for conservation measures including . . . (11) Any work that is causally connected to the energy conservation measures listed in subdivisions (1) through (10). (c) The guaranteed savings contract shall: describe stipulated savings for: (A) conservation measures; and (B) work causally connected to the energy conservation measures; and (2) document assumptions by industry engineering standards."

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GUARANTEED ENERGY SAVINGS CONTRACTS

(Continued)

Non "Causally connected work"

IC 36-1-12.5-0.7 states "As used in this chapter, 'causally connected work' means work that is required to properly implement an energy conservation measure."

IC 36-1-12.5-12 states in part "(a) An improvement that is not causally connected to a conservation measure may be included in a guaranteed energy savings contract if: the total value of the improvement does not exceed fifteen percent (15%) of the total value of the guaranteed savings contract . . ."

Reports

IC 36-1-12.5-10 states in part "The governing body shall: (1) provide to the lieutenant governor not more than sixty (60) days after the date of execution of the guaranteed savings contract: (A) a copy of the executed guaranteed savings contract; (B) the: (i) energy . . . costs; . . . before the date of execution of the guaranteed savings contract; and (C) the documentation using industry engineering standards for: (i) stipulated savings; and (ii) related capital expenditures; and (2) annually report to the lieutenant governor, in accordance with procedures established by the lieutenant governor, the savings resulting in the previous year from the guaranteed savings . . ."

Audit Exceptions

The State Board of Accounts will take audit exception to payments not in accordance with by IC 36-1-12.5-1 et seq. The School Corporation should request repayment for payments not authorized by IC 36-1-12.5-1 et seq. in accordance with IC 36-1-12.5-5. The State Board of Accounts will request repayment of unauthorized payments which have not been reimbursed to the School Corporation by the end of the contract period.

Additionally, the State Board of Accounts will take audit exception if the School Corporation has not properly filed reports as required by IC 36-1-12.5-10.

The State Board of Accounts is also of the audit position that political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action.

SPECIAL PURCHASES

The State Board of Accounts encourages the bidding and quote procedures whenever possible to help ensure receiving competitive pricing for governmental units. However, IC 5-22-10-1 provides "Notwithstanding any other provision of this article, a purchasing agent may make a purchase under this chapter without soliciting bids or proposals."

Supply purchases are a possibility for consideration of the special purchase provisions of IC 5-22- 10-1 et seq. However, we are of the audit position, school corporations should obtain the written position of the school corporation attorney as to which section of IC 5-22-10 might be applicable to any particular situation. An example might be the school corporation attorney advises IC 5-22-10-15 is applicable. IC 5-22-10-15 states "(a) A purchasing agent may purchase supplies if the purchase is made from a person who has a contract with a federal agency and the person's contract with the federal agency requires the person to make the supplies available to the state or political subdivisions. (b) A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9."

The written position of the school corporation attorney should then be attached to the completed Special Purchase Contract File List Form (sample on page 36 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations) and retained and for audit as a public record.

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