

PART 2PRESCRIBED FORMSDESCRIPTION OF PRESCRIBED FORMS

The forms prescribed to be used by school corporations in the application of the system are listed below and are discussed in the following part. Some of these forms, as indicated, are illustrated in the appendix following Part 18.

* Requisition Blank (Form 500) Quotation Blank (Form 501)	Exhibit A
* Purchase Order (Form 98) (Revised 1998)	Exhibit B
* Accounts Payable Voucher (Form 523)	Exhibit C
* Payroll Schedule and Voucher (Form 99) (Revised 1993) Publisher's Claim (Form 99P) (Revised 1995)	Exhibit D
* Mileage Claim (Form 101)	Exhibit E
* Schedule of Payments Due School Bus Independent Contractors for Pupil Transportation (Form 504)	Exhibit F
* Accounts Payable Voucher Register (Form 364)	Exhibit G
* Fund Ledger and Ledger of Receipts (Form 508)	Exhibit H
* Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512)	Exhibit I
* Treasurer's Daily Balance of Cash and Depositories (Form 361)	Exhibit J
* Storeroom Record (Form 513)	Exhibit K
* Teacher's Service Record (Form 514)	Exhibit L
* Employee's Service Record (Form 99A)	Exhibit M
* Employee's Earnings Record (Form 99B)	Exhibit N
* Check in Duplicate (Form 509)	Exhibit O
* Payroll Check in Triplicate (Form 516)	Exhibit P
* Receipt in Duplicate (Form 517, Revised 1997) Bond Register (Form 53)	Exhibit Q
* Register of Investments (Form 350) Register of Insurance (Form 351) Treasurer's Daily Balance of Cash, Depositories and Investments (Form 361) Report of Collections (Form 362)	Exhibit R
* Receipt Register (Form 370) Contractor's Combination Bid Bond and Bond for Construction (Form 86) Contractor's Bond for Construction (Form 86A) Contractor's Bid for Public Work (Form 96, Revised 2005) Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form IOOR) Authorization Agreement for Automatic Deposit (Electronic Funds Transfers Form 368) (Revised 1998)	Exhibit V
* Official Receipt - Individual Textbook Rental List (Form TBR-2, Rev. 1997) Claim Blank (Form 505) (Deleted 1996) Application for Free Meals or Reduced Price Meals and Other Benefits (Form 521, Revised 2007) Application for Free Milk and Other Benefits (Form 522, Revised 2007)	Exhibit S
* Capital Assets Ledger (Form 369, Revised 2004)	Exhibit T
* Transfer Tuition Statement (Form 515, Revised 2009)	Exhibit U

\*These forms illustrated in Appendix.

### REQUISITION BLANK (Form 500)

The Requisition Blank (Form 500) is to be used by all departments making requisitions for supplies or equipment to be purchased or for items to be provided from the storeroom. The form is self-explanatory and must be prepared in triplicate; one copy to be retained by the department making the requisition, one copy to be sent to the business office and the other copy sent to the storekeeper or purchasing agent.

### QUOTATION BLANK (Form 501)

The Quotation Blank (Form 501) is prescribed for use in securing competitive price quotations on school supplies, materials and equipment without advertising for bids. Quotation Blank (Form 501) should be used only when the purchase of any item of supplies, materials or equipment will cost less than \$25,000.

### PURCHASE ORDER (General Form 98)

The Purchase Order (General Form 98) form in triplicate is prescribed for the placing of orders for school supplies, materials, goods and equipment. The original (with a claim blank) is forwarded to the vendor, the duplicate is filed in the ordering department or school to be used as a receiving copy and the triplicate is retained in the file of the business office as a public record. The purchase order should show the amount of the purchase, if known, or if not known an estimate should be made. The actual or estimated amount should be posted as an encumbrance to the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512) in the "Value of Purchase Orders Encumbered" column and added to the amount in the "Value of Purchase Orders Outstanding" column of the Expenditure Account concerned and carried in accumulated totals to the corresponding column of the program account.

### ACCOUNTS PAYABLE VOUCHER (FORM 523)

The Accounts Payable Voucher (Form 523) is designed to replace Claim Form 505. The form must be used in accordance with the following conditions: School corporations may not draw a warrant or check for payment of a claim unless; (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the board having jurisdiction over the allowance of the payment of the claim.

### PAYROLL SCHEDULE AND VOUCHER (General Form 99)

The Payroll Schedule and Voucher (General Form 99) should be used to prepare all payrolls from the attendance records of the employees listed thereon. The attendance information should be supplied to the business office by the school principal or by the department head for all employees under his jurisdiction or supervision.

Upon completion of the payroll claim by the business office, the certificate must be executed by the superintendent of schools or the business manager of the school corporation (provided the business manager is not also the treasurer) and the attest or approval signed by the treasurer of the school corporation. The payroll claim should then be processed, numbered, allowed by the school board and filed in numerical sequence with other claims.

The applicable amounts will be posted from the form to the proper expenditure account, program and fund, as well as to the Employee's Earnings Record (Form 99B).

### PUBLISHER'S CLAIM (General Form 99P)

The Publisher's Claim (General Form 99P) is designed to serve as a claim by the publisher in all cases where the law now provides for the publication of notices in any newspaper.

After the claim has been filed by the publisher, processed by the business office, allowed by the school board and the check issued, it should be filed numerically with the other claims.

### MILEAGE CLAIM (General Form 101)

The Mileage Claim (General Form 101) is designed to serve as a claim for mileage reimbursement to be presented to the school board for allowance.

Administrators, teachers and other employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the school corporation at a reasonable rate per mile as fixed by a resolution of the school board. Reimbursement mileage shall not include travel to and from the employee's home and place of employment. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable. The odometer reading columns on the form are to be used only when distance between points cannot be determined by fixed mileage or official state highway map.

After the claim has been completely processed, allowed by the school board, and the check issued, it should be filed numerically with the other claims for the same period.

If travel is required of a teacher in order to hold classes in more than one location during the year, the amount of reimbursement for the travel should be stated in the contract and drawn periodically by using the form as outlined above.

### SCHEDULE OF PAYMENTS DUE SCHOOL BUS INDEPENDENT CONTRACTORS FOR PUPIL TRANSPORTATION (Form 504)

The Schedule of Payments Due School Bus Independent Contractors for Pupil Transportation (Form 504) provides the business office with a means of conveniently scheduling payments to those school bus drivers who own a part or all of their equipment and are under contract for pupil transportation. The use of the schedule eliminates the need for each contractor to file a separate claim for each period in which payment is due. The schedule must be prepared for each period for which a payment is due the school bus contractors and requires approval by the business office and allowance by the school board in the same manner as other claims.

The total amount of each of these schedules is posted to the proper expenditure account in the program which includes transportation and carried to the program and fund accounts in the accumulated totals for the posting run.

### ACCOUNTS PAYABLE VOUCHER REGISTER (General Form 364)

The Accounts Payable Voucher Register (General Form 364) is designed so that the form may be prepared in a standard typewriter or handwritten and contained in a standard post binder. All mileage claims, accounts payable vouchers, payroll vouchers, publisher's claims and schedules of payments to school bus contractors shall be listed on the record in claim number sequence and the action of the school board on each claim shall be noted. Space is provided for the board members and treasurer to sign the register if they do not wish to sign each claim.

### FUND LEDGER AND LEDGER OF RECEIPTS (Form 508)

As the title indicates, the Fund Ledger and Ledger of Receipts (Form 508) is designed for the purpose of maintaining two distinctly separate ledgers; namely, the "Fund Ledger" which provides a record of receipts, disbursements and balances for each fund in use, and the "Ledger of Receipts" which provides a record of all receipts detailed as to source from which derived.

A separate ledger account shall be prepared for each fund and for a control of all funds. When used as a fund ledger, no information will be entered in the blank spaces following "Source of Receipt" or "Receipt Account Number" on the upper margin.

A separate ledger account shall be prepared on Form 508 for each receipt account listed in the chart of accounts for each fund in which activity is anticipated. The separate ledger will constitute the "Ledger of Receipts."

After preparing the ledger accounts, arrange them so the "All Funds-Control" account is first, followed by the "General Fund" account. Follow the General Fund account with an account for each "Receipt Account" of the General Fund in numerical sequence. Arrange the other fund and receipt accounts in the same manner following the last Receipt Account of the General Fund.

The "Fund Ledger" accounts will be used as control accounts for both receipts and disbursements, the details of which will be posted to the "Ledger of Receipts" and the "Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances," Form 512. Each ledger account must be totaled and footed monthly, the totals of all accounts proved to the control account for each fund and for all funds at the close of each month, and then reconciled monthly with the balances in the depository accounts.

An account on the form will also be prepared for each "Clearing Account" used by the school corporation. For example, for the federal tax payroll deductions, an account should be prepared showing "Clearing Account-Payroll Deductions" as the fund title, "920" as the fund number, "Federal Tax" as the source of receipt and "921" as the receipt account number. The total federal tax deductions for each payroll is entered in the "Receipts" column (921.1) when the payroll is posted. The check for transmittal of these funds to the proper payee is posted to the account in the disbursements column (921.2). Receipts to a clearing account increase the amount in the "Balance" column and disbursements from the account decrease the balance.

The clearing accounts are to be arranged in account number sequence in accordance with the chart of accounts and placed in the same binder with the Fund Ledger and Ledger of Receipts following the last fund and receipt account in the ledger.

### LEDGER OF APPROPRIATIONS, ALLOTMENTS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES (Form 512)

The Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512) serves as a control over appropriations and allotments. It is designed to serve as a Program Distribution Ledger, as an Encumbrance Ledger and as a Disbursement Ledger. A separate ledger account must be prepared for each program within each fund and one for each expenditure account within each program in which activity is anticipated during the year.

The program account (which will serve as a control over all expenditure accounts within the program for each fund) will show the fund title and number, the program title and the program account number. The first entry on the record each calendar year will be the amount of the appropriation approved in the annual budget. Any balance remaining in the appropriation on June 30 when the accounts are closed for the school fiscal year, will be carried forward to open the account on July 1, the beginning of the new fiscal year.

The expenditure accounts will show the fund title and number, the program title and the expenditure account title and number from the master chart of expenditure accounts. The first entry on the record each calendar year will be the amount of the allotment approved by the school board. Balances on June 30 are carried forward to July 1 in the same manner as appropriation balances in the program accounts.

Arrangement and further use of these accounts is detailed in Part 5, Accounting for Disbursements.

#### TREASURER'S DAILY BALANCE OF CASH, DEPOSITORIES AND INVESTMENTS (General Form 361)

The Treasurer's Daily Balance of Cash, Depositories and Investments (General Form 361) provides for a daily accounting for total cash activities, both as to receipts and disbursements. It provides for a daily proof between record balances and cash in the bank plus cash on hand. Also, when more than one depository is used, the record provides a guide to the treasurer in maintaining deposits in the banks in the predetermined ratio that is applicable. It further provides a record of investments purchased from total monies on deposit.

Entries are made on the record in totals only and, to be current, they must be posted each day that a financial transaction occurs.

#### STOREROOM RECORD (Form 513)

The Storeroom Record (Form 513) is a form detailed to provide an accurate accounting for each item of receipts to and withdrawals from the central storeroom. A separate form is to be used for each item. The record provides the basis for a perpetual inventory of all items in the central storeroom.

If a storeroom is maintained, a ledger account shall be established on Form 508 in the Clearing Accounts section of the Fund Ledger to provide a control over the storeroom record. The Clearing Account will be charged with all payments for supplies or materials purchased for the central storeroom and will be credited with all withdrawals as they are requisitioned on Form 500 and removed for use. The balance shown on the clearing account should reflect at all times the value of the inventory of the storeroom. The balance should be verified periodically by an actual physical inventory.

#### TEACHER'S SERVICE RECORD (Form 514)

Prepare a page of the form for each teacher. It is to be maintained as a permanent record of the teacher's service and as proof of payments on the teacher's contract. The form is designed to record one contract year of service on each page. The accumulated sick leave unused in former years shall be brought forward each year and entered in the "Balance Sick and Quarantine Days Unused" column. Enter the number of days available for the current year's contract (including not to exceed three days carried forward from the Indiana public school corporation of last employment) and the total of these two items should be entered directly above the double ruling to show the total number of days available for use during the current year.

An entry will be posted to the form each pay period to record the maximum number of work days in the period, days lost (number of days not worked for which the teacher receives no pay), days worked, sick and quarantine days used, number of sick and quarantine days allowed in pay period, family death days used and personal or civic affairs days used. The Gross Salary column shall be used to record the total salary paid the teacher for the pay period computed as follows: total the days worked plus sick and quarantine days used, family death days used and personal or civic affairs days used times the rate per day. As a proof, the total number of days for which salary is paid must equal the number of working days in the period less the number of days lost.

The form is a cumulative record for the teacher and should be preserved, even though the teacher leaves the system. It is recommended that when a teacher (not reaching the age of retirement) leaves the school system, all Forms 514 for the teacher be placed in a "Former Teacher File" to be preserved as a permanent record.

#### EMPLOYEE'S SERVICE RECORD (General Form 99A)

The Employee's Service Record (General Form 99A) is designed for use by the school principals in providing the business office the attendance information for preparing Payroll Form 99. A page should be prepared for each employee other than teaching personnel (see use of Form 514). The space for each scheduled work day should be marked per the code on the lower margin to indicate whether the employee worked, lost time or was on authorized leave of absence. Space is provided for a twelve month record on each side of the page. IC 5-11-9-4(b) states in part ". . . shall require that records be maintained showing which hours were worked each day by employees employed by more than one (1) public agency or in more than one (1) position by the same public agency . . ." Form 99A may be used for providing the information.

#### EMPLOYEE'S EARNINGS RECORD (General Form 99B)

A page of the form shall be prepared for each employee and shall be posted from the information on the payroll schedule and voucher, General Form No. 99. In addition to the personal history data on the upper margin, space is provided for recording the earnings and deductions for one year by utilizing both sides of the page. These are totaled by quarter and quarterly totals are accumulated for the year to provide information for preparing earnings and payroll deduction reports to the governmental agency concerned and annual statements to the employee.

A page of the form should also be set up as a "Control" over all earnings and deductions to which the "totals" of all earnings and deductions would be posted, thus furnishing a proof of the individual ledger sheets.

#### TRANSFER TUITION STATEMENT (Form 515)

The following instructions are applicable only for transfer tuition statements issued for periods starting with calendar year 2009.

The Transfer Tuition Statement (Form 515) must be prepared in duplicate for each school corporation transferring school children to your school corporation or for cash transfers. One copy is sent to the transferring corporation or parent and the other copy is retained in the school business office. The first page, in addition to pertinent school information to be entered at the top, provides for entering lawful costs according to classified budget accounts and according to school organizations maintained by the receiving school corporation. Lawful costs, listed by program expenditures, are set out below:

1. INSTRUCTION - REGULAR AND SPECIAL PROGRAMS  
Include costs under Accounts 11000 and/or 12000 and 16100 and/or 16200. General Fund only.
2. SUPPORT SERVICES - ADMINISTRATION  
Includes costs under Accounts 21800, 23120, 23160, 23190, 23200, 24000. General Fund only.
3. SUPPORT SERVICES - ATTENDANCE, HEALTH AND GUIDANCE  
Include costs under Accounts 21100 through 21700. General Fund only.
4. SUPPORT SERVICES - OPERATION AND MAINTENANCE  
Accounts 26000 – General Fund Only

5. SUPPORT SERVICES - CENTRAL  
Accounts 25000 (excluding 25191-25196 and 25910-25950 – General Fund Only)
6. SUPPORT SERVICES - OTHER  
Accounts 22000, 30000 - General Fund only
7. INSTRUCTION – PAYMENTS TO OTHER GOVERNMENTAL UNITS WITHIN STATE  
Account 17000 (excluding 17800) for expenses on line 1-6 above paid from General Fund through other agencies for appropriate class of school
8. **TOTAL OPERATING COSTS** Lines 1 through 7 – General Fund Only

INSTRUCTIONS FOR COMPLETING TRANSFER TUITION STATEMENT (Form 515) (Revised 2008)

Page One

Begin by identifying the school year, such as 2009-2010; name the transferring school corporation (the one whose pupils you have received) and the name of the receiving (your) school corporation and identify each with the county in which it is located. Enter the number of days that school was in session for pupil attendance and the number of pupils in Average Daily Membership (ADM) (kindergarten students count as one-half). Enter the identity of the class of school at the top of the column (i.e., kindergarten, elementary, middle/junior high, high school).

On lines 1 through 7 enter the amount of cost or expense for the school year for the account classifications listed which are applicable for the class of school for which the billing is being prepared. Costs shown on page 1 for remediation (16100 and/or 16200) are limited to remediation expenses from the general fund. Please remember, specifically on line 7, use only costs that apply to the class of school the form is being completed for. Use only the amounts expended from the General Fund for these operating costs. Where an expense or costs cannot be allocated to a class of school it shall be prorated to all classes of school on the basis of the Pupil Enrollment for each class in the receiving corporation as compared to the total Pupil Enrollment in the school corporation. To be included in the billing, the expense must be applicable to the class of school for which the billing is being prepared. The "classes of school" shall include kindergarten, elementary, middle/junior high, high school, each of the various classifications of special education (handicapped) classes and other special programs. However, "classes of school" does not include students attending vocational education classes in another school corporation on a one-half day (or less) basis. These vocational education students are not transferred and Form 515 does not apply. Total lines 1 through 7 of the column and enter the total amount on line 8. The result is the total operating cost for the class of school.

Stimulus – Chart of Accounts

The State Board of Accounts will not take audit exception to the inclusion from appropriate expenditure accounts for the line items listed on Form 515, Transfer Tuition, distributed from Fund 7950 for applicable federal stimulus funds received and used in lieu of regular State distributions for appropriate time periods if a determination has been made stimulus payments are equivalent to General Fund Expenditures.

Transportation Section

If a transportation contract has been entered into by the transferring and receiving corporations, calculate the transportation cost per pupil transported by dividing transportation costs by the number of students furnished transportation.

In the TRANSPORTATION section on page 1, calculate the cost per pupil per day by dividing the Cost Per Pupil Transported by the number of days school was in session for pupil attendance (from upper portion of page 1). Carry this result to the next line and multiply by the total days the transferred pupils were furnished transportation (page 2) to obtain the costs of transporting the pupils named in the statement. Enter the product on the line provided.

Page Two

Each pupil transferred in (from the transferring corporation named on page 1 and for the class of school identified) must be listed in the first column and the information detailed in each of the columns. On the line with the pupils name, enter the date of the pupil's birth, grade level, and the first date and last date of the pupil's enrollment for the school year for which you are billing. Show the actual number of days the pupil was enrolled in the program. Also affirm if the pupil was enrolled on the ADM count day.

If transportation was provided per written agreement, enter the number of days the pupil was furnished transportation. If the child qualifies for a special education grant or a vocational education additional pupil count factor, enter such information in the column provided. Total the columns for which the form indicates totals are required.

Page Three

In Item A, calculate the full time pupil equivalent by dividing the total pupil days enrolled (Page 2) by the number of days school was in session for pupil attendance (from Page 1) and enter such full time pupil equivalent on the appropriate line.

In Item B, calculate the per capita operating cost by dividing the total operating cost (from Line 8 on Page 1) by the number of pupils in Pupil Enrollment for the class of school (from Page 1). Enter the quotient on the appropriate line.

In Item C, per capita cost (Item B) multiplied by the full time pupil equivalent (Item A) provides the gross amount due for the operating cost for the transferring corporation for the class of school. The amount is entered on the line under class of school.

In Item D, A transferee school shall allocate revenues described to a transfer student by dividing: (1) the total amount of revenues received; by (2) the ADM of the transferee school for the school year that ends in the calendar year in which the revenues are received. However, for any state distribution computed using less than the total ADM of the transferee school, the transferee school shall allocate the revenues to the transfer student by dividing the revenues that the transferee school is eligible to receive in a calendar year by the student count used to compute the state distribution. Therefore, complete each line as appropriate.

State Support

Prime time grant for school year under IC 20-43-9. Divided by Kindergarten through third grade ADM to get a per student amount.

Tuition Support per ADM for basic programs. The amount should be from information provided by the Department of Education DOE SA 54.

Academic Honors Diploma Award under IC 20-43-10-2. Per eligible pupil who successfully completed an academic honors diploma program ending in the previous calendar year, (current amount is \$900).

Vocational education grants under IC 20-43-8 (For students enrolled in an approved vocational program consider labor wage category and class credit hours in determining the credit).

Special education grants under IC 20-43-7 based on a student's exceptionality area.

Restoration Grants under IC 20-43-12 Contact Department of Education Office of School Finance.

Small Schools Grants under IC 20-43-12.2 Contact Department of Education Office of School Finance.

Local Support

**Be aware only the monthly Basic Grant State distributions will be received starting January 1, 2009.**

In Item E, subtract the total credits of state distributions from the gross amount due for operating (Item C).

Enter on the bottom of page 3 the amount due for transfer tuition for operating (E); the amount due for transfer tuition for special equipment (from Page 4, column G total); and the net amount due for transportation (from Page 1). Sum the three items for the Total Net Amount Due for Transfer Tuition and Transportation.

If quarterly payments have been received to apply against the total net amount due, enter the date and amount of each on the spaces provided, total them and subtract the total quarterly payments from the total net amount due. The difference will be the balance due.

Page Four

Complete the listing of Special Equipment, including the description (A), the original cost (B), the year purchased (C), the estimated life of the equipment (D) and the number of students using the special equipment during at least part of the school year (F). Divide the Original Cost (B) for each piece of equipment by the Estimated Life (D) to obtain the annual allocated cost (E). Next divide the annual allocated cost (E) by the number of students who used the special equipment during at least part of the school year (F) to obtain the portion of special equipment cost attributable to the student named on Page 2. Sum all the special equipment costs in column G to obtain the total special equipment costs for the student named.

We would recommend that a separate Form 515 be completed for each student that used special equipment or a separate page four.

Complete the certification which must be dated and signed by the school corporation treasurer before presenting Form 515 to the transferring party.

CHECK IN DUPLICATE (Form 509)

The check form is to be used for all disbursements, other than payroll, and each check must be supported by an itemized claim (Accounts Payable Voucher) allowed by the school board. The original check must be signed by the Treasurer of the School Corporation and both the original and copy must show the name of the depository on which the check is drawn. The original, when returned by the depository after payment, must be carefully preserved by the treasurer. The duplicate copy is the register of checks and will serve as the source document for posting to the disbursements column of the Fund Ledger; the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances; and, the Treasurer's Daily Balance of Cash and Depositories record.

When checks are paid and returned by the bank each month they must be checked off against the duplicate copies with a stamp showing the month in which paid. The procedure is necessary not only to prepare a list of outstanding checks at the close of the month for reconciling with the depository but also to facilitate tracing and locating a paid check should a question thereon later arise

The form is printed in duplicate, five to the sheet, and shall be serially prenumbered by the printing supplier. The original is perforated for tear-out and the duplicate, not perforated, is punched for containing in a post binder for preservation as a Check Register and Journal of Disbursements. Space must be provided at the lower edge of each original of the form for printing the magnetic ink character recognition (M.I.C.R.) symbols for use of the depository.

All checks routed through the federal reserve banking system must be imprinted with the magnetic ink characters to facilitate sorting, routing and paying.

#### PAYROLL CHECK IN TRIPLICATE (Form 516)

The form must be prenumbered in triplicate by the printing supplier. It is prescribed for use in paying all salaries and wages of school employees and provides for showing the number of hours worked, gross pay, the amount of each payroll deduction and the net pay. Space is also provided for entering the title of the fund from which the payment is made, the number of the claim on which the payment was allowed and the name of the payee.

The original is signed by the treasurer of the school corporation and must bear the name of the depository on which the check is drawn. Space is provided for the encoding of magnetic ink character recognition (M.I.C.R.) symbols to comply with the requirements of the federal reserve banking system. The duplicate, which serves as a statement of earnings and deductions for the employee's records, is given to the employee along with the original. The triplicate is retained in the business office in numerical sequence as a register of payroll checks. It must bear the name of the depository on which it was drawn so that outstanding checks may be identified with the proper depository for purposes of reconciling the balance in the depository account.

When checks are paid and returned by the bank each month, they must be checked off against the duplicate copies with a stamp showing the month in which paid. The procedure is necessary not only to prepare a list of outstanding checks at the close of the month for reconciling with the depository but also to facilitate tracing and locating a paid check should a question thereon later arise.

#### RECEIPT IN DUPLICATE (Form 517)

The form is to be prenumbered by the printing supplier in duplicate, five receipts to the page. A receipt must be written on the form each time any money is received by the school corporation, regardless of whether it is in the form of cash, check, money order, bank card/credit card, EFT (all on which must be indicated as payment type and amount) or other negotiable instrument. The original, signed by the treasurer of the school corporation, is to be issued to the person paying the money. The duplicate is punched for containing in a post binder and serves as a permanent register of receipts. It also serves as a source document for posting to the Ledger of Receipts, the Fund Ledger and to the Treasurer's Daily Balance of Cash and Depositories Record. In the case of county or state distribution of school monies, it is not necessary to mail the original to the distributing agency.

#### BOND REGISTER (General Form 53)

The form provides columns and space for all data required in connection with the accounting for general obligation bonds issued. Each bond must be entered separately with sufficient space allowed for its interest coupons. All pages for bonds of the same issue must be bound in the same register. The register must be maintained in the business office of the school corporation even though payments are made through a paying agent.

REGISTER OF INVESTMENTS (General Form 350)

The form is designed to record investment transactions as they occur. It will reflect investments purchased and sold and the cost of those remaining on hand in each fund. The record will support the entries in the Clearing Account-Investments which controls investments from all funds.

The current inventory at any time must be represented either by a safekeeping receipt from a duly designated depository or actual physical custody of the securities. The Register of Investments is to be kept by the treasurer since that officer is the custodian of the securities. A separate line should be used for recording each security and a separate sheet should be used for each fund from which investments are made. A separate sheet should also be used for recording investments from "Total Monies on Deposit." The sheets for all investments may be kept in the same post binder.

Entries will be made as investments are purchased or sold.

REGISTER OF INSURANCE (General Form 351)

The form is designed to provide a record of all insurance policies. Entries will be made chronologically as policies are purchased or as premiums are paid. If the register is kept up to date and the proper entries made in the "Renewal or Replacement of Policy No." column, little difficulty will be experienced in determining what policies are currently in force, whether or not certain property is covered by insurance, and the dates and amounts of the premium payments.

REPORT OF COLLECTIONS (General Form 362)

The form is designed for use by collecting authorities or other persons collecting and remitting funds to the corporation treasurer or extra-curricular treasurer, who will issue an official cash receipt for the funds covered by the report. The form is adaptable and its use is highly recommended in the collection of vocational fees, school lunch funds, textbook rental fees, swimming pool receipts, etc.

CONTRACTOR'S COMBINATION BID BOND AND BOND FOR CONSTRUCTION (General Form 86)

The form, properly executed, may accompany any bid for public work and may be used as a guarantee of faithful performance in the case of a successful bidder upon approval by the awarding body.

CONTRACTOR'S BOND FOR CONSTRUCTION (General Form 86A)

The form, properly executed and approved by the awarding body, will be furnished by the successful bidder as a guarantee of faithful performance in connection with a contract for public work.

CONTRACTOR'S GENERAL BID FOR PUBLIC WORK (General Form 96 - Revised 2005)

The form is designed to be used by bidders in submitting bids on construction and repair projects, new buildings, alterations, or additions. It is to be used where work (materials and labor) is done under contract and must be used whenever a contract is to be awarded.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND  
COMPENSATION OF PUBLIC EMPLOYEES (General Form IOOR)

The form will be used to list the name, business address, duties and compensation of each officer and employee of the school corporation during the month of January.

After the form is prepared it should be mailed before January 31 each year to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765.

#### SCHOOL BUDGET FORMS (Nos. 1 to 5)

The preparation of the annual budget and the use of these forms are discussed in Part 8.

However, see the Department of Local Government Finance for directions on budget preparation.

#### AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSIT STATE OF INDIANA DISTRIBUTION TO POLITICAL SUBDIVISIONS BY EFT (General Form 368)

The form is designed to be used to notify the Treasurer of State as to which state distributions the school corporation wants to receive by way of electronic funds transfer. Each type of distribution to be received by EFT by a school corporation (Basic Grant, etc.) must be a separate request. The system of distribution cannot process a request for a split distribution (i.e., split between banks).

#### OFFICIAL RECEIPT - INDIVIDUAL TEXTBOOK RENTAL LIST (Form TBR-2, Revised 1997)

This form is to be prenumbered and printed in triplicate. The form, one set for each student, is to be prepared when textbooks and related materials are issued to the student. The form provides for the date the textbooks were issued, the name of the student and the total fee collected. The completed form shall be signed by the issuing officer who could be the treasurer or someone designated by the treasurer to issue the textbooks and collect the rental fees. If the volume of transactions for grades with a fixed list (applicable to all students) of books and materials is great enough to demand it, a copy of the printed list may be attached to the TBR-2 form and the form processed with a reference to such attached list instead of further itemization.

The original of Form TBR-2 is to be given the payer (student or parent). The duplicate is to be retained by the issuing officer and the triplicate is to remain intact in the book. The duplicate, together with rental fees collected, must be transmitted daily to the treasurer. The treasurer may direct the issuing officer to deposit all fees collected each day and submit an acknowledged, duplicate deposit slip with duplicate copies of Form TBR-2. The treasurer may also require the issuing officer to submit a summary or recap sheet of all fees collected by grade or other designated categories. If this is done, the total of the summary or recap sheet must agree with the amount on the duplicate deposit sheet as well as the total of all TBR-2 forms submitted for the day. All duplicates of Form TBR-2 shall be filed alphabetically, by student last names, in the office of the treasurer for audit purposes. A separate TBR-2 should be issued each time a payment is made.

The triplicate copy of Form TBR-2 with book list attached, if any, must be kept in the files of the issuing officer until the close of the semester. When the students return rented textbooks, the issuing officer must check the returned books to the list of those issued as shown on the copy of the files. The student should then pay for all textbooks damaged or not returned in accordance with the policy adopted by the school officials. All money received for lost or damaged books together with the triplicate books of Form TBR-2 containing proper notations must be remitted to the treasurer. The treasurer will file the triplicate copy (complete books).

Duplicate and triplicates will remain intact in the book if the issuing officer is the treasurer.

The original copy of Form TBR-2 shall be given to the student if the student pays the fee. The copy serves as a receipt for the rental fees collected from the student. When book lists are used in lieu of itemization on the form (all students using the same books), a copy of the appropriate list shall be attached to the student's copy and one copy shall be retained for audit.

When issuing officers other than the treasurer are designated to issue books and collect rental fees, the treasurer shall issue an official receipt to the issuing officer each time the issuing officer transmits the money or submits a certified deposit slip, to cover such fees, to said treasurer.

Receipts should be issued and recorded at the time of the transaction; i.e., when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment.

APPLICATION FOR FREE MEALS OR REDUCED PRICE MEALS AND OTHER BENEFITS (Form 521)

Forms used in determining eligibility are distributed by the Department of Education.

APPLICATION FOR FREE MILK AND OTHER BENEFITS (Form 522)

Forms used in determining eligibility are distributed by the Department of Education.

CAPITAL ASSETS LEDGER (Form 369 – Revised 2004)

The form is designed to comply with federal requirements and to account for inventorying and tracking of capital assets.

RECEIPT REGISTER (Form 370)

The form is designed to contain all of the information on the prescribed receipt forms. Very strict adherence to form conditions for duplicates is required.