

APPENDIX

EXHIBIT A Requisition Blank

EXHIBIT BPurchase Order

EXHIBIT CAccounts Payable Voucher

EXHIBIT D Payroll Schedule and Voucher

EXHIBIT E Mileage Claim

EXHIBIT F Schedule of Payments due School Bus Independent Contractors for Pupil Transportation

EXHIBIT G Accounts Payable Voucher Register

EXHIBIT H Fund Ledger and Ledger of Receipts

EXHIBIT I Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances

EXHIBIT J Treasurers Daily Balance of Cash

EXHIBIT k Store Room Record

EXHIBIT LTeacher's Service Record

EXHIBIT MEmployee's Service Record

EXHIBIT NEmployee's Earnings Record

EXHIBIT O School Corporation Check

EXHIBIT PPayroll Check

EXHIBIT QReceipt office of Treasurer of School Board

EXHIBIT R Register of investments

EXHIBIT SOfficial Receipts – Individual Textbook Rental List

EXHIBIT TCapital Assets Ledger

EXHIBIT U Transfer Tuition Statement

EXHIBIT V Receipt Register

ACCOUNTS PAYABLE VOUCHER

_____ SCHOOL CORPORATION _____, Indiana

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee _____ _____ _____	Purchase Order No. _____ Terms _____ Date Due _____
----------------------------------	---

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount
		Total	

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 20____

Signature	Title
-----------	-------

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____, 20____

_____ Treasurer

Claim No. _____

Warrant No. _____

IN FAVOR OF

\$ _____

On Account of Appropriation No. _____ for

Allowed _____, 20____

In the sum of \$ _____

(Board or Commission)

FILED

(Official Title)

I have examined the within claim and hereby certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority.

That it is apparently { correct.
incorrect.

Disbursing Officer

I certify that the within bill is true and correct; that the mileage therein itemized and for which charge is made was ordered by me and was necessary to the public business; and that the rate per mile is in accordance with statutes or governing ordinances, except

STATE OF INDIANA, _____ COUNTY, SS:

I, _____, _____
Name (Title)
_____ hereby certify that I have
(School Corporation)

examined the service record of each contractor listed on Pages _____ to _____ of this schedule; that each contractor has performed the services for which the compensation is to be paid; that to the best of my knowledge and belief no part of the compensation of any contractor listed hereon is being divided or paid to any other person on account of or by reason of his employment; that the compensation listed opposite the name of each contractor is based upon the contract on file for the route listed and is justly due each such contractor; that this schedule totaling \$ _____ is correct and has by me been approved.

Date _____, 20____

(Signature)

(Official Title)

CLAIM NUMBER _____

Check Nos. _____ to _____
(Inclusive)

SCHEDULE OF PAYMENTS DUE SCHOOL
BUS INDEPENDENT CONTRACTORS FOR

(Name of School)

Total amount of checks \$ _____

I have examined the within claim and hereby certify as follows:

- That it is in proper form.
- That it is duly authenticated as required by law.
- That it is based upon contracts.

That it is apparently { correct.
incorrect.

(Disbursing Officer)

Allowed _____, 20____

In the sum of \$ _____

(Board or Commission)



TREASURERS DAILY BALANCE OF CASH

		Balance From The Previous Day 1	Receipts For The Day 2	Investments Purchased For The Day 3	Disbursements For The Day 4	Investments Cashed For The Day 5	Balance Close of Day 6
1	Ledger Balance - Cash Funds			x x x x x		x x x x x	
2	Investments From Ledger Funds		x x x x x		x x x x x		
3	Totals						
		Depository Balances Previous Day 1	Deposits During Day Ledger Funds 2	Investments From Depository Balances Cashed-Cost 3	Warrants Issued During Day Ledger Funds 4	Investments From Depository Balances Purchased-Cost 5	Depository Balances Close of Day 6
NAMES OF DEPOSITORIES							
4A							
4B							
4C							
4D							
4E							
4F							
4G							
4H							
4I							
4J							
5	Total Depository Balances						
		Investment Balances Previous Day 1		Investments Purchased-Cost 3		Investments Cashed-Cost 5	Investment Balances Close of Day 6
INVESTMENTS - (Listed by Funds as Shown in Investment Register)							
6A			x x x x x		x x x x x		
6B			x x x x x		x x x x x		
6C			x x x x x		x x x x x		
6D			x x x x x		x x x x x		
6E			x x x x x		x x x x x		
6F			x x x x x		x x x x x		
6G			x x x x x		x x x x x		
6H			x x x x x		x x x x x		
6I			x x x x x		x x x x x		
6J			x x x x x		x x x x x		
7	Depository Balances Invested		x x x x x		x x x x x		
8	Total Investments		x x x x x		x x x x x		
9	Totals - Depositories and Investments		x x x x x		x x x x x		

DEPOSITORIES AND INVESTMENTS

DATE _____ 20____

	Column 1					Column 2					
Cash on Hand Beginning of Day (Line 11, preceding page)						x	x	x	x	x	1
Add Receipts for the Day (Line 1, Col. 2, opposite page)						x	x	x	x	x	2
Add Investments From Depository Balances - Cashed - Cost (Line 5, Col. 3, opposite page)						x	x	x	x	x	3
Totals						x	x	x	x	x	4
Deduct Deposits During the Day (Line 5, Col. 2, plus Col. 3, opposite page)						x	x	x	x	x	5
Net Cash on Hand for which Accountable						x	x	x	x	x	6
Cash on Hand Close of Day (Per Cash Count):											7
Currency			x	x	x						8
Coins			x	x	x						9
Checks and Money Orders			x	x	x						10
Total Cash on Hand Close of Day			x	x	x						11
Deduct Advances for Cash Change Fund (If not included in Ledger Balances)			x	x	x						12
Net Cash on Hand (After Deducting Advances)			x	x	x						13
Add-Depository Balance - Close of Day (Line 5, Col. 6, opposite page)			x	x	x						14
Total Cash on Hand an in Depository			x	x	x						15
Add Cash Under			x	x	x						16
Deduct Cash Over			x	x	x						17
Total			x	x	x						18
Add Investments on Hand Close of Day (Line 8, Col. 6, opposite page)			x	x	x						19
Proof (Must equal Record Balance Close of Day, Line 3, Col. 6)			x	x	x						20
											21
											22
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											36
											37
											38

EXHIBIT J
 PAGE 2

TEACHER'S SERVICE RECORD

SOC. SEC. NO. _____

SCHOOL YEAR 20__ - 20__

RETIREMENT NO. _____

SCHOOL CORPORATION _____

COUNTY _____

NAME _____

DATE EMPLOYED _____

CONTRACT \$ _____

PER DAY \$ _____

ADDRESS _____

SCHOOL CORP. OF LAST EMPLOYMENT _____

ACCUMULATED SICK LEAVE EARNED _____

CREDIT TO DATE (EXCLUDING THIS SCHOOL YEAR) _____

PAY PERIOD ENDING MONTH OR OTHER	DAYS IN PERIOD	DAYS LOST	DAYS WORKED	SICK & QUARANTINE DAYS USED	FAMILY DEATH DAYS USED	PERSONAL OR CIVIC AFFAIRS DAYS USED		GROSS SALARY	BALANCE SICK & QUARANTINE DAYS UNUSED	NAME OF SUBSTITUTE EMPLOYED DURING ABSENCE OF REGULAR TEACHER	NO. OF DAYS EMPLOYED	RATE PER DAY PAID TO SUBSTITUTE
ACCUMULATED LEAVE BROUGHT FORWARD (BALANCE UNUSED FORMER YEARS)												
AVAILABLE SICK AND QUARANTINE LEAVE THIS SCHOOL YEAR (INCLUDING NOT TO EXCEED 3 DAYS CREDIT FROM LAST EMPLOYMENT)												
								\$				\$
TOTALS								\$				\$

ACCUMULATED LEAVE FORWARDED TO NEXT SCHOOL YEAR

EXHIBIT L

EMPLOYEE'S EARNINGS RECORD

UNIT _____ BASIS OF PAY (PER MONTH, WEEK, HOUR) _____ MR., MRS., MISS _____
 OFFICE, BOARD OR DEPARTMENT _____ OTHER COMPENSATION TYPE _____ ADDRESS _____
 (SEE OTHER SIDE FOR INSTRUCTIONS) AMOUNT _____ CITY _____ ZIP CODE _____
 EXEMPTION STATUS FEDERAL _____ STATE _____ SOC. SEC. NO. _____

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

General Payroll Form 99B (Rev. 1985)

	DATE OF WARRANT	PAYROLL PERIOD ENDING	C o d e	NONCASH BENEFITS	GROSS PAY	TOTAL	DEDUCTIONS						AMOUNT OF WARRANT	WARRANT NUMBER
							FEDERAL WITH. TAX	SOCIAL SECURITY	STATE WITH. TAX	INSURANCE	RETIREMENT			
	FORWARD													
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
	TOTAL 1ST QUARTER													
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
	TOTAL 2ND QUARTER													
	TOTAL TO DATE													

SAMPLE

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H
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B
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T
N

Prescribed by State Board of Accounts Form No. 509 (1967)

..... Fund

No.

Appr. No. \$

..... \$

..... \$

..... \$

..... \$ Pay to the Order of \$

..... Dollars

100

In Payment of Claim No.

..... Treasurer

Prescribed by State Board of Accounts Form No. 509 (1967)

..... Fund

No.

Appr. No. \$

..... \$

..... \$

..... \$ Pay to the Order of \$

..... Dollars

100

In Payment of Claim No.

..... Treasurer

Prescribed by State Board of Accounts Form No. 509 (1967)

..... Fund

No.

Appr. No. \$

..... \$

..... \$

..... \$ Pay to the Order of \$

..... Dollars

100

In Payment of Claim No.

..... Treasurer

Prescribed by State Board of Accounts Form No. 509 (1967)

..... Fund

No.

Appr. No. \$

..... \$

..... \$

..... \$ Pay to the Order of \$

..... Dollars

100

In Payment of Claim No.

..... Treasurer

Prescribed by State Board of Accounts Form No. 509 (1967)

..... Fund

No.

Appr. No. \$

..... \$

..... \$

..... \$ Pay to the Order of \$

..... Dollars

100

In Payment of Claim No.

..... Treasurer

SAMPLE

Prescribed by State Board of Accounts Fund PR Claim No.	PAYROLL CHECK No. P Pay to the Order of \$ Dollars 100	Form No. 516 (1967)																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Hours Worked</th> <th style="width: 10%;">Gross Pay</th> <th style="width: 10%;">Federal With. Tax</th> <th style="width: 10%;">Social Security</th> <th style="width: 10%;">State With. Tax</th> <th style="width: 10%;">Retirement</th> <th style="width: 10%;">Insurance</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td style="background-color: #cccccc;"> </td> </tr> </tbody> </table>	Hours Worked	Gross Pay	Federal With. Tax	Social Security	State With. Tax	Retirement	Insurance											 Treasurer
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SAMPLE																				
Prescribed by State Board of Accounts Fund PR Claim No.	PAYROLL CHECK No. P Pay to the Order of \$ Dollars 100	Form No. 516 (1967)																		
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Hours Worked	Gross Pay	Federal With. Tax	Social Security	State With. Tax	Retirement	Insurance														

Prescribed by State Board of Accounts School City and Town Form No. 517 (Rev. 1997)

RECEIPT
OFFICE OF TREASURER OF SCHOOL BOARD

NO. _____

(SCHOOL CORPORATION)

_____ IN _____ 20 _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

TREASURER OF SCHOOL BOARD

Prescribed by State Board of Accounts School City and Town Form No. 517 (Rev. 1997)

RECEIPT
OFFICE OF TREASURER OF SCHOOL BOARD

NO. _____

(SCHOOL CORPORATION)

_____ IN _____ 20 _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

TREASURER OF SCHOOL BOARD

Prescribed by State Board of Accounts School City and Town Form No. 517 (Rev. 1997)

RECEIPT
OFFICE OF TREASURER OF SCHOOL BOARD

NO. _____

(SCHOOL CORPORATION)

_____ IN _____ 20 _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

TREASURER OF SCHOOL BOARD

REGISTER OF INVESTMENTS

Name of Unit _____

_____ Fund

(USE SEPARATE SHEET(S) FOR EACH INVESTMENT FUND. LIST EACH SECURITY INDIVIDUALLY.)

Date of Purchase	Nature of Investment	Serial No.	SAFEKEEPING RECEIPT		Maturity Date	Rate of Interest	Maturity Value	AMOUNT PAID			Date Sold or Redeemed	AMOUNT RECEIVED			INTEREST				
			Issued By	No.				Principal	Accrued Interest	Total Paid		Principal	Interest	Total Received	EARNED		RECEIVED		
															Date	Amount	Date	Amount	

Interest Earned for Each Investment on Hand at December 31. - Calculated By: Multiply: Rate of Interest Principal X (Times) Number of Days from Date of Purchase to December 31 Divided By: 360 (Days) (Investments purchased and then either sold or redeemed in the same calendar year don't need a calculation because interest earned equals interest received.)

EXHIBIT R

CAPITAL ASSETS LEDGER

FUND _____

DEPARTMENT OR BUILDING _____

Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Life of Asset	Date of Disposal of Fixed Asset	Amount Received on Disposal or Trade in	Types of Capital Assets					Total Fixed Assets	
								Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment		Construction in Progress
1														
2														
3														
4														
5														
6														
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30														

SAMPLE

TRANSFER TUITION STATEMENT

School Year 20____ - 20____

TO: _____ School Corporation _____ County
 (Transferor Corporation)

FROM: _____ School Corporation _____ County
 (Transferee Corporation)

Number of Days School was in Session for Pupil Attendance _____

	ADM	%		ADM	%
Kindergarten	_____	_____	Special Program #1	_____	_____
Elementary	_____	_____	Special Program #2	_____	_____
Middle/Jr. High	_____	_____	Special Program #3	_____	_____
Senior High School	_____	_____	Special Program #4	_____	_____

GENERAL FUND OPERATING COSTS ACCORDING TO CLASSIFIED BUDGET ACCOUNTS

		Class of School
1. INSTRUCTION - REGULAR AND SPECIAL PROGRAMS Accounts 11000 and/or 12000, and 16100 and/or 16200 - General Fund Only	\$ _____	
2. SUPPORT SERVICES - ADMINISTRATION Accounts 21800, 23120, 23160, 23190, 23200, and 24000 - General Fund Only		
3. SUPPORT SERVICES - ATTENDANCE, HEALTH, AND GUIDANCE 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, 31000 - General Fund Only		
7. INSTRUCTION - PAYMENTS TO OTHER GOVERNMENTAL UNITS WITHIN STATE Accounts 17000 (excluding 17800) above paid from General Fund through other agencies for appropriate class of school		
8. TOTAL OPERATING COSTS Lines 1 through 7 - General Fund Only	\$ _____	

TRANSPORTATION

NOTE: Transportation expenses can be included in the Transfer Tuition Statement ONLY in instances where the transferred students are furnished transportation by the school corporation to which they are transferred and there is a written transportation agreement between the transferor and transferee corporations.

Costs of Transportation Fund - Accounts 27000 (except 27400) \$ _____

Total Number of Pupils Transported _____

Cost per Pupil Transported \$ _____

AMOUNT DUE FOR TRANSPORTATION

Cost per pupil (above) divided by number of days school was in session equals cost per pupil per day:

\$ _____ / _____ = \$ _____ _____

Cost per pupil per day multiplied by total days transported equals cost of transporting pupils named in this statement:

\$ _____ X _____ = \$ _____

TRANSFER TUITION CALCULATION

Class of School _____

A. Total pupil days enrolled divided by the number of days school was in session for pupil attendance equals full time pupil equivalent.

_____ / _____ = _____

B. Total Operating Costs (from line 8, page 1) divided by Pupil Enrollment equals Per Capita Cost.

\$ _____ / _____ = \$ _____

C. Per Capita Cost (Section B) times full time pupil equivalent (Section A) equals Gross Amount due for Operating.

\$ _____ X _____ = \$ _____

D. LESS the following state or local distributions that are computed in any part using ADM or other pupil count in which the student(s) is included: (Refer to the instructions in the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations)

Prime time grant under IC 20-43-9 (Grades K-3)	\$ _____
State Tuition Support for basic programs	_____
Academic Honors Diploma Award under IC 20-43-10-2	_____
Vocational Education Grant under IC 20-43-8	_____
Special Education Grant under IC 20-43-7	_____
Restoration Grants (IC 20-43-12)	_____
Small Schools (IC 20-43-12.2)	_____

sample

E. Net Amount Due for Operating (Section C Minus Section D)

\$ _____

Net Amount Due for Transfer Tuition - Operating (E) \$ _____

Net Amount Due for Transfer Tuition - Special Equipment (G page 4) \$ _____

Net Amount Due for Transportation (from Bottom page 1) \$ _____

TOTAL net amount due for Transfer Tuition and Transportation \$ _____

Less Quarterly Payments:

	Date	Estimated Amount
First Quarter	_____	\$ _____
Second Quarter	_____	_____
Third Quarter	_____	_____
Total Quarterly Payments		\$ _____
Balance Due		\$ _____

SPECIAL EQUIPMENT COSTS

I, _____, Treasurer of _____ School Corporation, _____ County, Indiana, hereby certify that the cost of this corporation's special equipment is as follows:

A Description	B Original Cost	C Year Pur.	D Est. Life	E Annual Allocated Cost	F Number of Students	G Special Equip. Cost for Student Named on Pg 2
	\$			\$		\$
Total Special Equipment Costs						\$

sample

CERTIFICATION

I further certify that the within named students were lawfully transferred to the above named corporation; that the transfers were issued by the proper legal officers of:

_____ (transferring corporation) _____ County, Indiana; or, in the instance of a cash transfer; authorized by _____, residing at _____ address, as the parent or other person responsible for such transfer tuition; or in the instance of lawfully placed students under IC 20-26-11 that the transfers were issued by the proper legal officer of _____ County.

Also that the foregoing statement of transfers, attendance, cost of education, cost of transportation, amount due for tuition, amount due for transportation of children who by law were furnished transportation by this school corporation is true and correct, as I verily believe.

Date: _____, 20____ (Signed) _____
Treasurer

