

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 226

June 2019

ITEMS TO REMEMBER

June

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of May 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 Last day to upload April files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 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.
- 25 Indiana Education Employment Relations Board (IEERB) Annual Meeting. This meeting will be held at Noblesville Ivy Tech's auditorium and will last from 10:00 a.m. to 4:30 p.m.
- 30 Close out all payroll deduction clearing accounts. Balance and close the Fund Ledger and Ledger of Receipts for the school year and reconcile with depositories. Total the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances (January 1 to June 30). Close the ledger for the school year and prove to the Fund Ledger.
- 30 School board members taking office in July, file certified copy of oath in the circuit court clerk's office of the county containing the greatest percentage of population of the school corporation. (IC 5-4-1-4)
- 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)

July

- 1 Prove all ledgers for the month of June.
- 4 Legal Holiday – Independence Day (IC 1-1-9-1)
- 15 Last day to upload May files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 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 quarterly reports with the Indiana Department of Workforce Development for the quarter ending June 30.
- 31 Last day to file the Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period January 1, 2019 to June 30, 2019.

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ITEMS TO REMEMBER
(Continued)

July (Continued)

- 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 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)

August

- 1 Prove all ledgers for the month of July.
- 15 Deadline for secretary of the school corporation to publish an annual financial report (Not earlier than August 1 or later than August 15) (IC 5-3-1-3)
- 15 Last day to upload June files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during July 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.
- 29 Last day to file the Gateway Annual Financial Report and ECA Risk Reports with the State Board of Accounts. (IC 5-11-1-4)
- 29 Last day to upload Annual files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 31 Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the division of fire and building safety an inspection report of all heating systems and supporting gas, oil, propane or any other fuel lines used for school purposes. (IC 20-26-7-28)
- 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)

PHISHING EMAILS

Please be aware that periodically phishing emails requesting payment for unpaid audit costs are sent out impersonating various SBOA staff. It is not a normal practice for the State Board of Accounts to send requests for unpaid audit costs via email. Any invoices or bills regarding your audit costs will come via the US Postal Service, unless you are contacted by us via phone call. In this case, where we do plan to send you a billing statement via email, you will have been contacted directly via phone call, by one of our SBoA personnel prior to receiving the email. If you ever have any questions regarding audit cost requests, please do not hesitate to contact us.

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SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES

We would like to thank everyone that has provided insightful feedback to the 2019 School Chart of Accounts since its release. As a result of additional research and the feedback we have received, we have updated the following items in the Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm>.

- Chapter 4 – Funds and Fund Accounting
 - Legend of Fund Types classifications have been edited and qualifying language added.
 - Fund 3780 (State Connectivity Grant) created.
 - Fund 7962 (Qualified Zone Academy Bond) has been deleted.
- Chapter 5 – Classification and Definition of Receipt Accounts
 - Receipt account 1991 (Refund of Insurance (Premiums Paid)) matrix changed to allow in the Education Fund.
 - Receipt accounts 4100-4295 descriptions have been added.
 - Receipt account 6410 (Insurance (Claims for Losses)) matrix changed to allow in the Education Fund and School Lunch Fund.
- Chapter 6 – Classification and Definition of Expenditure Accounts
 - Expenditure account 11100 (Elementary) description updated to exclude special education, preschool, and kindergarten.
 - Expenditure account 25530 (Distribution of Curricular Materials) matrix changed to allow in the Debt Service Fund.
 - Expenditure account 31900 (Other Food Services) matrix changed to allow in Special Funds.
 - Expenditure account 51200 (Temporary Loans – Principal) matrix changed to allow in the Operations Fund.
 - Expenditure account 45500 (Rent of Buildings, Facilities, and Equipment) removed.
 - Expenditure account 26200 (Maintenance of Buildings and Rent) description updated to include rent of buildings.
 - Expenditure account 60600 (Indirect Costs) description updated to exclude the Education Fund.
- Chapter 7 – Classification and Definition of Clearing Accounts
 - Clearing accounts 9500-9999 (Unassigned Clearing Funds) renamed to “Other Clearing Funds”.
- Chapter 8 – Classification and Definition of Object Accounts
 - Object 125 (Terminal Leave) description updated to include “any payment made to the employee when the employee retires or terminates employment. An example of this would be unused vacation time paid to the employee after the employee has left the school corporation”.
 - Object 611 (Operational Supplies Under the LEA’s Capitalization Threshold – Nontechnology) description updated to include “Expenditures for all nontechnology supplies under the LEA’s Capitalization Threshold for the operation of a school corporation, including freight. Types of supplies included here are office, instructional, custodial, maintenance, etc. Technology supplies should be coded to object 655”.
 - Object 655 Supplies (Technology-Related Supplies Under the LEA’s Capitalization Threshold) description updated to include “Technology-related supplies that do not exceed the capitalization threshold. Some examples are CDs, flash or jump drives, copiers, parallel cables, and monitor stands. Items such as Kindles and iPads that fall below capitalization thresholds should be reported here as well. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications, Licensing, and Subscriptions. Nontechnology items under the LEA’s Capitalization Threshold should be coded to object 611”.

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SCHOOL CORPORATION CHART OF ACCOUNTS – UPDATES (Continued)

- Object 735 (Equipment, Furniture, and Vehicle Purchases Over the LEA's Capitalization Threshold - Nontechnology) description updated to include "Equipment purchases having a useful life of more than one year and exceeding the LEA's capitalization policy threshold. Technology-related hardware and software exceeding the LEA's capitalization threshold should be coded to object 741".
- Object 741 (Technology-Related Equipment Over the LEA's Capitalization Threshold) description updated to include "Expenditures for technology-related hardware and software exceeding the capitalization threshold. These costs include those associated with the purchase of network equipment, servers, personal computers, printers, other peripherals, and devices. Technology-related supplies which do not exceed the capitalization threshold should be coded to object code 655".
- Object 742 (Technology Purchased Services Over the LEA's Capitalization Threshold) description updated to include "Expenditures for purchased services exceeding the capitalization threshold".
- Object 835 (Interest on Short-Term Debt) description updated to exclude "> 6 months".
- Objects 930-941 (Subawards or Subcontracts) description updated to include "an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. Payments to a contractor or payments to an individual that is a beneficiary of a Federal program are not considered to be subawards or subcontracts. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract".
- Chapter 9 – Information and Statutory Citations
 - Added information on transfers of appropriations within a fund on page 8.

2019 ACCOUNTING AND FINANCIAL REGULATORY MANUAL

We have updated the Accounting and Financial Regulatory Reporting Manual effective for reporting periods beginning January 1, 2019. Units provide information in the Gateway Annual Financial Report submission and that information is included in the financial statements in accordance with this manual. These financial statements are audited by the State Board of Accounts. The following changes discuss the additional information that will be presented in the financial statements and collected from the Annual Financial Report submission in Gateway. This new manual can be found at the link below and under the Uniform Compliance Guidelines section of the school page on the State Board of Accounts website at <https://www.in.gov/sboa/4449.htm>.

[2019 Accounting and Financial Regulatory Reporting Manual](#)

The financial statement will present the beginning balance, total receipts, total disbursements, and ending balance for each fund separately.

Debt and leases will no longer be included in unaudited information but will instead appear in the notes to the financial statements. The debt note disclosure has been updated to include the beginning balance for the year, as well as increases and decreases of long-term debt during the year. The disclosures for debt and leases will include a schedule of principal and interest payments until the maturity of the debt or lease.

Transfers to and from funds will appear as a note disclosure. The note will contain details of the specific fund that transferred money and the fund that received the money. The amount will also be disclosed.

The pension note disclosure will provide additional details, such as benefits provided under the plan, actuarial assumptions, and the funding policy. If postemployment benefits other than pension benefits are offered, a note should indicate the plan type, plan description, benefits offered, and contributions to the plan.

The only schedule appearing as supplementary information will be the Schedule of Capital Assets. The format has been updated to include the beginning balance for the year, as well as increases and decreases of capital assets during the year by asset category.

2019 ACCOUNTING AND FINANCIAL REGULATORY MANUAL (Continued)

The appendix of the manual contains examples of the financial statement, note disclosures, and the supplementary information.

We have compiled a document that outlines the schedule of changes to the Accounting and Financial Regulatory Reporting Manual below.

[Schedule of Regulatory Changes](#)

MEDICAID REIMBURSEMENTS

Several States impose limitations on how schools may use Medicaid dollars, but Indiana does not. In the case of Medicaid reimbursements for covered IEP services, the state portion of every payment belongs in tuition support, as does the 3% of the remaining federal portion of the total payment per IC 12-15-1-16 to offset the Medicaid Adjustment shown on the district's basic grant monthly distribution. The remaining dollars are unrestricted federal money which may be used however the district chooses. The Medicaid Administrative Claiming (MAC) reimbursements are 100% unrestricted federal funds. Below we have provided a slide from our trainings that summarizes the types of Medicaid reimbursements and how they should be classified on the Schedule of Expenditures of Federal Awards.

Two types of Medicaid Reimbursements to Schools

- | | |
|---|---|
| <ul style="list-style-type: none">• Individualized Education Programs (IEP)<ul style="list-style-type: none">• Reimbursements of medical services to students• If the school provides the services with their staff the school is a vendor and the expenditures would not have to be shown on the SEFA• If the school uses a contractor to provide the services, the expenditures should appear on the SEFA | <ul style="list-style-type: none">• Medicaid Administrative Claiming (MAC)<ul style="list-style-type: none">• For expenses incurred by the schools for assisting students in obtaining Medicaid coverage• Services for these reimbursements are required to be completed by school staff• These payments are 100% Federal dollars and should always be reported on the SEFA |
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COMMODITIES DIVERSION AMOUNTS

The “Dvrns” or Diversion amounts provided by the Indiana Department of Education (IDOE) is not always being provided prior to the grant information due date in Gateway. If a school is unable to update Gateway prior to the commencement of an audit we will propose an adjustment to the Schedule of Expenditures of Federal Awards (SEFA) and if the adjustment is made before the audit starts, we will not take exception. The “Dvrns” amount should be reported in the commodities total in the program year that the Indiana Department of Education reported it and not based on the allocation date.

We would like to also bring to your attention to an article in the March 2018 School Bulletin titled “Commodities Inclusion on Federal Expenditure Schedules” on page 7. This article discusses that the summary information at the top of the IDOE School Nutrition Portal should not be used to determine the amount of commodities to include in the Schedule of Expenditures of Federal Awards (SEFA) federal expenditures. Instead, the summation of the individual detailed transactions is the appropriate way to calculate the non-cash assistance amounts. <https://www.in.gov/sboa/files/2018%20March%20School%20Bulletin.pdf>

EXTRACURRICULAR ACCOUNT MANUAL UPDATED

The 2019 Accounting and Uniform Compliance Guidelines Manual for Extracurricular Accounts has been updated and is on our website. <https://www.in.gov/sboa/4449.htm>

FEDERAL PROCUREMENT THRESHOLDS

The federal OMB has issued memorandum in 2018 to announce changes to the federal thresholds raising purchases using the micro-purchases method to \$10,000 and purchases under the simplified acquisition method to \$250,000. Please be aware that these thresholds may not be uniform across each federal granting agency. Each federal agency is required to adopt the new thresholds for them to be officially required. We do know that the United States Department of Agriculture (USDA) has already adopted these thresholds. USDA is the grantor for school nutrition funds.

CFR 200.317 requires a grantee to follow any local policies or State requirements if procurement requirements are more restrictive than federal requirements. When deciding what procurement method you are required to use, the most stringent threshold requirements (Federal, State, or local) would apply. If you have any questions on procurement requirements of a granting agency please contact your pass-through agency.

RATES FOR LEGAL ADVERTISING

Rates effective January 1, 2019 were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 or any year increase the basic charges by not more than 2.75% of the basic charges that were in effect during the previous year. The computed rates for legal advertising can be found on the SBOA website under Resources.

NEW LAWS AFFECTING SCHOOLS

The following is a Digest of some of the laws passed by the 2019 Regular and Special Sessions of the General Assembly affecting Schools. Please note the effective dates. Some of the laws do not pertain directly to Schools but are included for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 20-26-1-4) (Amends Indiana Code, Title 20, Article 26, Chapter 1, Section 4). The final version of each Public Law can be found on the Indiana General Assembly website (<http://iga.in.gov/>). If you have any questions regarding legal interpretation, please consult your School attorney.

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NEW LAWS AFFECTING SCHOOLS (Continued)

Public Law 143-2019, House Enrolled Act 1002 – Effective Upon Passage; July 1, 2019
Career and Technical Education Matters

Adds IC 4-3-27-2.3, IC 4-3-27-15; IC 4-3-27-16; IC 5-28-7-5.5; IC 20-28-5-22; IC 20-28-5-22.1; IC 20-28-5-25; IC 20-47-6; IC 21-18-15; IC 22-4.1-26-5.5

Amends IC 4-3-27-3; IC 4-3-27-5; IC 4-3-27-6; IC 4-3-27-9; IC 4-3-27-11; IC 5-28-6-1; IC 20-19-2-19; IC 20-20-38-6; IC 20-20-38-11; IC 20-20-38-12; IC 20-24-2.2-2; IC 20-28-5-12; IC 20-28-9-1.5; IC 20-30-4-2; IC 20-30-4-4; IC 20-30-10-5; IC 20-31-5-4; IC 20-37-2-2; IC 20-37-2-11; IC 20-43-8-0.7; IC 21-12-8-2; IC 21-12-8-9; IC 22-4.1-19-6; IC 22-4.1-20-4; IC 22-4.1-26-5; IC 22-4.1-26-6; IC 22-4.1-26-7

Makes various changes concerning the following: (1) The membership, duties, meetings, and deadlines of certain requirements concerning the governor's workforce cabinet (cabinet). (2) Eligibility and requirements regarding certain grants: (A) from the skills enhancement fund; and (B) under the next level jobs employer training grant program. (3) Eligibility for supplemental payment for certain teachers. (4) Requirements to renew a practitioner license or accomplished practitioner license. (5) Grant amounts, additional fund distributions (if funds are available), and the eligibility of instructor salary costs for grants and additional fund distributions under the work Indiana program. (6) Eligibility requirements to receive a high value workforce ready credit-bearing grant. (7) Requirements regarding a student's graduation plan. Establishes the career coaching grant program and fund. Provides that the cabinet shall receive, distribute, and account for all funds received for career and technical education under the Carl D. Perkins Vocational and Applied Technology Act. Provides that, after June 30, 2019, a school corporation, school, or secondary school vocational program may employ an instructor who does not have a license if the instructor meets certain occupational and training requirements. Requires: (1) a public school to include a summary on implementing certain career curriculum in a public school's improvement plan; (2) the budget agency to estimate the costs incurred to implement the curriculum for each school corporation and submit a report regarding the costs; and (3) the department of education (department) to review the plans and assist schools in incorporating best practices. Allows a governing body of a school corporation to include a postsecondary level career and technical education course in the high school curriculum of certain schools. Provides that a contract between a career and technical education center and a school or school corporation is a public record under Indiana's open door law. Provides that: (1) a school that has entered into an agreement for a joint program of career and technical education may add a new career and technical education course to its curriculum without being approved by the joint program board or the governing body overseeing the joint program if the course is being offered in partnership with certain entities; and (2) if the added career and technical education course is offered after June 30, 2018, the course is eligible for career and technical education funding. Requires the Indiana economic development corporation to assemble and provide to the commission for higher education and the department of workforce development information concerning the economic benefits of residing and working in Indiana. Provides for certification by the cabinet of an industry collaboration organization (ICO). Provides that an organization qualifies as an ICO if the organization meets certain qualification requirements. Provides that contributions to an ICO may be used by the ICO for the following purposes: (1) To support the development and implementation of high school graduation pathways. (2) To provide money to the ICO to establish and operate a career counseling program for students. (3) To enhance career and technical education and training programs. (4) To expand apprenticeships and work based learning opportunities. (5) To provide grants to schools to be used by the school to pay the transportation costs for students to attend an eligible training program. (6) To provide grants for any other course or program, if the course or program leads to the attainment of a specific employment related credential that documents the student's skills for employment success. (7) To partner with other ICOs, nonprofits, public foundations, or other entities to provide workforce related educational programs or training for students. Requires that an ICO report certain information to the cabinet. Requires the cabinet to support an ICO in sharing and scaling best practices on a statewide basis by: (1) conducting an annual survey of the business, education, and community organizations participating in the ICO, in consultation with the management performance hub; and (2) convening the ICOs on an ongoing basis in collaboration with Indiana's statewide business and industry associations. Provides that the cabinet shall annually compile lists of the: (1) industry sectors and geographic regions in which ICOs are operating, disaggregated by industry category and region; and (2) business, educational institutions, and community organizations affiliated with the ICOs established under this chapter, disaggregated by industry category and region. Provides that a high school may count: (1) an approved work based learning course, program, or experience; or (2) an approved career and technical education course, program, or experience; as satisfying an Indiana diploma with a Core 40 with academic honors designation or another designation requirement.

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NEW LAWS AFFECTING SCHOOLS (continued)

Establishes the school accountability panel to study the topic of aligning school accountability with graduation pathways and recommend new indicators of school performance. Amends the definition of "work based learning course" for purposes of determining career and technical education funding. Provides that the commission for higher education, in consultation with the department of workforce development, shall consider a program's impact on public safety when determining which certificate programs are eligible for the high value workforce ready credit-bearing grant. Requires, not later than July 1, 2020, the state board of education to adopt teacher licensing examinations to replace the teacher licensing examinations administered on July 1, 2019. Requires, not later than September 1, 2021, the department to implement the adopted teacher licensing examinations. Requires the commission for higher education (commission) to establish, in coordination with the department of workforce development (department) and the Indiana economic development corporation (corporation), the Let Indiana Work for You program (program) to: (1) provide to colleges and universities information concerning workforce opportunities in Indiana and other benefits of residing and working in Indiana after graduating from the college or university; and (2) implement the program. Provides that, if a college or university approves of the information under the program for distribution to students of the college or university, the: (1) commission, in coordination with the department and the corporation, shall provide the information to the college or university; and (2) college or university shall present in person or use other communication mediums to provide the information to students of the college or university. Requires the corporation to assemble and provide to the commission and the department information concerning the economic benefits of residing and working in Indiana. Voids an administrative rule that requires a school corporation to ensure that a teacher of a secondary school vocational program is licensed by the department. Resolves a conflict between HEA 1074-2018 and HEA 1002-2018.

Public Law 161-2019, House Enrolled Act 1003 – Effective July 1, 2019
School Corporation Expenditure Targets

Adds IC 6-1.1-17-5.3; IC 20-29-3-15; IC 20-40-2-0.3; IC 20-40-2-.05; IC 20-40-2-8; IC 20-40-2-9;
 IC 20-40-2-10
Amends IC 20-40-2-6

Provides that a school must specify in its proposed budget the anticipated amount it will transfer from its education fund to its operations fund during the budget year and requires an acknowledgment at its budget hearing of whether it will transfer more than 15% from its education fund to its operations fund. Requires the Indiana education employment relations board to annually prepare, publish, and submit a report to the budget committee and the legislative council that covers various employment information for school employees. Provides that a school corporation shall make every reasonable effort to budget and spend for its education fund so that not more than 15% of the revenue deposited in its education fund is transferred to its operations fund. Requires the department of education (department) to identify and notify those school corporations that transfer more than the 15% amount for the previous calendar year beginning in 2020. Requires a school corporation's governing body to publicly acknowledge receipt of a notice that the school corporation is on the list and publish on the school corporation's Internet web site that it is on the list along with related items. Requires the Indiana education employment relations board and the division of finance of the department to be available to provide assistance to each school corporation that is included on the list. Requires a school corporation that is not on the list to publish this fact on the school corporation's Internet web site. Provides that, if a school corporation is over the transfer target, the school corporation is required to explain its expenditures to the department and the fiscal and qualitative indicators committee. Provides that the department may require the school corporation to present its explanation to the fiscal and qualitative indicators committee at a public meeting. Permits the fiscal and qualitative indicators committee to issue a recommendation to the school corporation, and requires posting of the recommendation on the school corporation's Internet web site.

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NEW LAWS AFFECTING SCHOOLS (continued)

Public Law 197-2019, House Enrolled Act 1004 – Effective Upon Passage; July 1, 2019
School Safety

Adds IC 10-21-1-0.5

Amends IC 5-2-10.1-2; IC 10-21-1-2; IC 10-21-1-3; IC 10-21-1-4; IC 20-21-1-5; IC 10-21-1-6; IC 20-34-3-20

Provides that the Indiana safe schools fund may not be used to provide grants to employ a school resource officer or a law enforcement officer. Provides that an Indiana secured school fund matching grant may be used to employ a law enforcement officer. Provides that an accredited nonpublic school may receive a grant from the Indiana secured school fund (fund). Makes changes to the maximum grant amounts that a school corporation, charter school, accredited nonpublic school, or coalition of schools may receive from the fund. Provides that a virtual charter school or a virtual accredited nonpublic school may not receive a grant from the fund. Establishes minimum grant match percentages necessary to be eligible to receive a grant from the fund. Provides that, before July 1, 2021, each school corporation, charter school, or accredited nonpublic school shall certify to the department of homeland security that the school corporation, charter school, or accredited nonpublic school has conducted a threat assessment for each school building used by the school corporation, charter school, or accredited nonpublic school before applying for a fund matching grant. Requires that at least one of the manmade disaster drills that is required to be conducted by each school in a school corporation during each semester must be an active shooter drill and must be conducted within 90 days after the beginning of the school year. Provides that each: (1) accredited nonpublic school; and (2) charter school; must conduct at least one active shooter drill during each school year.

NEW LAWS AFFECTING SCHOOLS (continued)

Public Law 203-2019, House Enrolled Act 1192 – Effective Upon Passage
Theft by Public Servants

Amends IC 5-10.3-8-9; IC 5-10.4-5-14; IC 10-12-2-10; IC 33-38-6-19.5; IC 33-39-7-10.5; IC 35-43-4-2;
IC 36-8-6-14; IC 36-8-7-22 IC 36-8-7.5-19; IC 36-8-8-17

Specifies that in the case of a public servant who criminally exerts unauthorized control over public funds of the public servant's employer, the employer may be reimbursed from the public servant's public pension fund contributions and benefits. Provides that the employer may withhold payment of the public servant's contributions and interest during the pendency of the criminal case, but may not withhold the: (1) monthly pension portion of a retired public servant; or (2) disability benefits of a public servant who becomes disabled; during that time. Provides that assets of the judges' retirement system and the prosecuting attorneys retirement fund are exempt from levy, sale, garnishment, attachment, or other legal process. (Current law provides similar exemptions for certain funds administered by the Indiana public retirement system).

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NEW LAWS AFFECTING SCHOOLS (continued)

Public Law 152-2019, Senate Enrolled Act 152 – Effective July 1, 2019
School Administrator Contracts

Adds IC 20-28-8-2.5; IC 20-28-8-2.7; IC 20-28-8-3.5
Amends IC 20-28-8-2

Provides that, unless a provision in a contract entered into or renewed between the governing body of a school corporation and a principal or an assistant principal before July 1, 2019, provides otherwise, the governing body of a school corporation may not pay to a principal or an assistant principal to buy out a contract an amount that exceeds an amount equal to the principal's or assistant principal's salary for any one year under the contract. Provides that, unless a provision in a contract entered into or renewed between the governing body of a school corporation and an assistant superintendent before July 1, 2019, provides otherwise, a governing body may not pay to an assistant superintendent to buy out a contract an amount that exceeds an amount equal to the lesser of: (1) the assistant superintendent's salary for any one year under the contract; or (2) \$250,000. Requires that an initial employment contract entered into between the governing body of a school corporation and an assistant superintendent, a principal, or an assistant principal be at least one year and not more than three years. (Current law requires the initial contract between the governing body of a school corporation and a principal or assistant principal be the equivalent of at least two years.) Provides that a contract with an assistant superintendent, a principal, or an assistant principal may be extended for an additional three years.

Public Law 159-2019, Senate Enrolled Act 567 – Effective Upon Passage; July 1, 2019
Education Matters

Adds IC 20-19-8; IC 20-24-1-10; IC 20-24-2.2-2.5; IC 20-24-5-4.5
Amends IC 20-24-2.2-2; IC 20-24-2.2-4; IC 20-24-2.2-6; IC 20-24-4-1; IC 20-24-5-5; IC 20-24-7-13;
IC 20-24-9-2; IC 20-24-9-5; IC 20-26-13-10; IC 20-26-13-10.5; IC 20-26-13-11; IC 20-26-13-11.3;
IC 20-26-13-13; IC 20-30-5-20

Provides that the state board of education (state board) may adopt rules regarding virtual education programs of school corporations. Provides that a student who does not participate in a school corporation's virtual education program before July 1, 2020, must complete the school corporation's annual onboarding process and orientation with the student's parent before the student may participate in the school corporation's virtual education program. Provides that, if the lesser of at least: (1) 100 students of a school corporation; or (2) 30% of the total number of students enrolled in the school corporation; receive at least 50% of instruction through a school corporation's virtual education program, the school corporation shall establish a dedicated virtual education school. Provides that an individual who is employed as a licensed teacher for a virtual education program or virtual charter school must comply with any mandatory licensed teacher training that is required. Provides that a virtual charter school that has a charter on June 30, 2019, may renew a charter only with a statewide authorizer. Provides that a student, who is not enrolled in a virtual charter school before July 1, 2020, must complete the virtual charter school's annual onboarding process and orientation with the student's parent before the student may enroll in the virtual charter school. Requires a virtual education program or virtual charter school to withdraw a student who is a habitual truant. Requires a student of a virtual education program or virtual charter school to be an Indiana resident. Provides that as part of the onboarding process and orientation, a school corporation or virtual charter school must provide to a student's parent: (1) the student engagement and attendance requirements or policies; and (2) notice that a person who knowingly or intentionally deprives a dependent of education commits neglect of a dependent. Requires an authorizer to establish certain requirements or guidelines for a virtual charter school. Requires a virtual charter school to report the methodology used to determine attendance to the virtual charter school's authorizer. Requires a virtual charter school's annual report to include: (1) the methodology used by the virtual charter school to determine attendance; and (2) the virtual charter school's student engagement requirements. Establishes actions that the state board may implement if a charter school is placed in the lowest category or designation of school performance for four consecutive years. Provides that the state board may adjust the formula used in the calculation of a high school's graduation rate if a certain percentage of students in a particular cohort: (1) transfer to a nonaccredited nonpublic school that does not have at least one employee; and (2) are not on track to graduate with their cohort. Urges the legislative council to assign to an appropriate interim study committee the task of studying and analyzing the financing and expenditures of virtual schools, including but not limited to virtual charter schools. Makes a technical correction.

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Public Law 272-2019, Senate Enrolled Act 127 – Effective July 1, 2019
Referendum for School Safety Levy

Adds IC 20-40-20; IC 20-40-21; IC 20-46-9
Amends IC 6-1.1-20-3.5; IC 6-1.1-20.6-9.5; IC 10-21-1-2; IC 20-26-18.2-2; IC 20-29-2-6; IC 20-29-6-12.5;
IC 20-29-8-7; IC 20-46-1-8; IC 20-46-1-19.5

Allows a school corporation to adopt a resolution to place a referendum on the ballot to impose a school safety referendum tax levy to improve school safety. Allows a school corporation to impose a school safety referendum tax levy if approved by a majority of the voters. Requires a school corporation to certify a copy of: (1) the resolution to place a referendum for a school safety referendum tax levy on the ballot; and (2) the language for the question; to the department of local government finance (department) for review and approval. Provides that voters may not approve a school safety referendum tax levy that is imposed for more than 8 years. Provides that a school safety referendum tax levy may be reimposed or extended. Requires a county auditor to distribute proceeds attributable to property taxes imposed after being approved by the voters in a referendum to the school corporation. Specifies when a referendum is to be held. Requires the circuit court clerk of each county to certify the results of the referendum for a school safety referendum tax levy to the department. Provides that if a school safety referendum tax levy is approved by the voters in a school corporation in a calendar year, another school safety referendum levy question may not be placed on the ballot in the school corporation in the following calendar year. Provides that if a school corporation imposes a school safety referendum tax levy approved in a referendum, the school corporation may not simultaneously impose more than one additional school safety referendum tax levy approved in a subsequent referendum. Provides that during the period beginning with the adoption of a resolution by a school corporation to place a school safety referendum tax levy question on the ballot and continuing through the day on which the referendum is submitted to the voters, the school corporation may not promote a position on the referendum by taking certain actions. Provides that a school board member, school corporation superintendent, school corporation assistant superintendent, or chief school business official of a school corporation may discuss and personally advocate a position on a referendum for a school safety referendum tax levy outside a regular school day as long as public funds are not used. Requires the governing body of a school corporation for which a school safety referendum tax levy is approved to establish a school safety referendum tax levy fund (fund). Specifies purposes for which money from the fund may be used. Requires the governing body of a school corporation for which a school safety referendum tax levy is approved to establish a school safety referendum debt service fund. Specifies purposes for which money from the school safety referendum debt service fund may be used. Provides that if a school safety referendum tax levy has been approved by the voters in a school corporation at any time in the previous three years, the school corporation may not adopt a resolution to place a school referendum tax levy on the ballot. Requires a school corporation to include in a controlled project any capital improvements necessary to complete components of the most recent threat assessment of the buildings within the school corporation or school safety plan that have not been completed or that require additional funding to be completed. Expands the use of a matching grant from the Indiana secured school fund by a school corporation or charter school (school) to allow the school to use the matching grant to provide a response to a threat in a manner that the school sees fit, including the use of firearms training or other self-defense training. Requires that a school resource officer participate in the development of programs designed to identify, assess, and provide assistance to troubled youth.

Additional Public Laws affecting Schools passed during 2019 session:

P.L. 44	HEA 1063	School safety equipment
P.L. 73	HEA 1008	Teacher career ladders
P.L. 101	SEA 529	School financial matters
P.L. 143	HEA 1002	Career and technical education matters
P.L. 164	HEA 1116	Various local government matters
P.L. 238	HEA 1021	Education finance
P.L. 254	HEA 1397	Teacher evaluations and contracts
P.L. 257	HEA 1427	Local government matters
P.L. 270	HEA 1641	Charter school matters
P.L. 287	HEA 1629	Various education matters

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