

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 231, Page 1

September 2020

ITEMS TO REMEMBER

September

- 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.
- 3 Last day for units with appointed boards to submit proposed 2021 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. (IC 6-1.1-17-20)
- 7 Legal Holiday – Labor Day. (IC 1-1-9-1)
- 15 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 15 Last day to upload July files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 18 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in fall 2020 and spring 2021. (I.C. 20-43-4-2) The fall 2020 ADM count date of the eligible pupils enrolled in each school corporation and charter school is September 18, 2020, which is the second Friday after Labor Day. (511 IAC 1-3-1(h)). The spring 2021 ADM count date of the eligible pupils enrolled in each school corporation and charter school is February 1, 2021. Both counts will be used in the FY 2021 State Tuition Support formula to determine Basic Grant distributions to public school corporations and charter schools.
- 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.
- 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)

October

- 1 Prove all ledgers for the month of September.
- 1 School Employee Organization Affidavit must be completed for IEERB in Gateway.
- 11 Last day to post notice to taxpayers of proposed 2021 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. Notice must be posted at least ten days before the public hearing, which must occur at least ten days before the adoption for most taxing units. (IC 6-1.1-17-3)
- 12 Legal Holiday – Columbus Day (IC 1-1-9-1)

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October (continued)

- 15 Last day to upload August files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 19 Last day for units to file excess levy appeals for school Operations fund for transportation, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with DLGF. Last day for units to file request for adjustment for school operations fund for bus replacement. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13; IC 6-1.1-18.5-14)
- 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.
- 21 Last possible day for taxing units to hold a public hearing on their 2021 budgets. Public hearing must be held at least ten days before budget is adopted. (IC 6-1.1-17-5)
- 29 Last possible day ten or more taxpayers may object to a proposed 2021 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing (IC 6-1.1-17-5)
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.
- 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)

November

- 1 Prove all ledgers for the month of October.
- 2 Deadline for all taxing units to adopt 2021 budgets, rates, and levies. (IC 6-1.1-17-5(a))

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. (IC 6-1.1-17-5(c))
- 9 Last day for units to submit their 2021 budgets, rates, and levies to the Department of Local Government Finance through Gateway as prescribed by the Department.
- 11 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 14 Last possible date for first publication of notice to taxpayers of public hearing notice on budgets and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).

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November (continued)

- 15 Last day to upload September files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 Bargaining Status Form 1 must be completed and uploaded to IEERB 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.
- 24 Last possible date for second publication of notice to taxpayers of public hearing notice on budgets and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)
- 26 Deadline for public hearing on budgets, tax rates, and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)
- 26 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)
- 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)

SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm>.

- Chapter 5 – Receipt Code 3920 – Matrix updated to allow receipt to Operations or Education Fund.
- Chapter 5 – Receipt Code 4270 – Definition updated.
- Chapter 6 – Expenditure Code 25199 - Matrix updated to allow payment from the Debt Service Fund.
- Appendix – Community Eligibility Provision (CEP) Form has been updated.

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

IC 36-1-8-17.5 was amended by P.L. 158-2020. The agency responsible for collecting information for Other Post-Employment Benefits has been changed to the State Board of Accounts. This information will be collected in the Annual Financial Report (AFR) in Gateway instead of the Other Post-Employment Benefits application in the Department of Local Government and Finance's gateway portal.

We will be updating the Gateway User Guide and the AFR itself to provide clearer guidance.

The following definitions are useful when discussing OPEB.

- OPEB - benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan and healthcare benefits (medical, dental, vision, hearing, and other health-related benefits) paid in the period after employment whether provided separately from a pension plan or through a pension plan.
 - Does not include termination benefits or termination payments for sick leave. Termination benefits are inducements offered by employers to active employees to hasten the termination of services, or payments made in consequence of the early termination of services. Termination benefits include early-retirement incentives, severance benefits, and other termination-related benefits
- OPEB plan - arrangements through which OPEB is determined, assets dedicated for OPEB (if any) are accumulated and managed, and benefits are paid as they come due.
- Active employees – Individuals employed at the end of the reporting or measurement period, as applicable
- Inactive employees - Individuals no longer employed by an employer in the OPEB plan or the beneficiaries of those individuals.
 - Inactive employees include individuals who have accumulated benefits under the terms of an OPEB plan but are not yet receiving benefit payments and individuals currently receiving benefits.
- Covered payroll - The payroll on which contributions to an OPEB plan are based.

The OPEB benefit is frequently the ability of inactive employees to remain on the plan that active employees participate in. In this case there is only one plan. The information requested by the AFR is for the plan as a whole and is not limited to only that portion applicable to inactive employees.

Frequently, inactive members pay the full premium for coverage leading many to believe the former employer is not contributing to the OPEB plan. Often the premium for both active and inactive employees is a blended premium meaning the premium was based on the pool of all active and inactive employees. When this is done, the premium is higher than it would have been if inactive employees had been excluded from the pool as they are often older and more costly than active employees. This increase in the premium is called the implicit rate subsidy, in other words everyone (including the employer) is paying more because the inactive employees were included in the blended premium calculation. **A review of plan documents and/or a discussion with the plan administrator or insurance agent will need to be done to determine if the employer is contributing to the OPEB plan through an implicit rate subsidy in those cases where inactive members are planning the full premium to participate in the plan.**

The contribution rates expressed as a percentage of covered payroll being requested are not the percentage of the premium each participant, participant group, or the School is paying. They are calculations you must perform.

- For the Employer, you must divide the total amount of contributions for the year from the School by the covered payroll for the year
- For Plan Members you must divide the total amount of contributions/premiums for the year from all plan members, both active and inactive by the covered payroll for the year.

If you have a plan in which there are no active members, such as an old plan that is closed to new participants, you would have no covered payroll and the resulting percentage for this calculation would be zero.

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. This is a change from prior guidance we have provided.

Previous guidance stated that only if the school used a contractor to provide the services for Individualized Education Programs (IEP) would the expenditures appear on the SEFA. Current guidance is regardless of how the IEP services are provided the expenditures should appear on the SEFA. We are not expecting school corporations to open prior grant schedules and adjust the amounts entered for Federal Medicaid Reimbursements. It is possible during an audit and adjustment may be proposed to the SEFA, but an audit exception would not be taken.



Federal Medicaid Reimbursements

<ul style="list-style-type: none">• Individualized Education Programs (IEP)<ul style="list-style-type: none">• ALL Federal Medicaid Reimbursements of medical services to students should be reported on the SEFA• 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 the school staff• These payments are 100% Federal dollars and should always be reported on the SEFA
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June 2020

EMPLOYEE MOVING EXPENSE

IC 20-26-5-4 now states in part ". . . the governing body . . . has the following specific powers . . . To appropriate from the school corporation's general fund an amount, not to exceed the greater of three thousand dollars (\$3,000) per budget year or one dollar (\$1) per pupil, not to exceed twelve thousand five hundred dollars (\$12,500), based on the school corporation's previous year's ADM, to promote the best interests of the school corporation through: . . . (B) provision for expenses incurred in interviewing job applicants; . . ."

We would not take audit exception to a school corporation paying the expense of moving a successful applicant, their family and personal property from a prior residence to a new location in or near the school corporation by passing a resolution in accordance with IC 20-26-3-1 et seq. (based on a claim being filed with supporting documentation, i.e. receipts, etc.)

SCHOOL BOARD MEMBER COMPENSATION - PER DIEM

IC 20-26-4-7 states in part "(a)". . . the governing body of a school corporation by resolution has the power to pay each member of the governing body a reasonable amount for service as a member, not to exceed: (1) two thousand dollars (\$2,000) per year; and (2) a per diem not to exceed the rate approved for members of the board of school commissioners under IC 20-25-3-3(d). (b) If the members of the governing body are totally comprised of appointed members, the appointive authority under IC 20- 23-4-28(e) shall approve the per diem rate allowable under subsection (a)(2) before the governing body may make the payments. (c) To make a valid approval under subsection (b), the appointive authority must approve the per diem rate with the same endorsement required under IC 20-23-4-28(f) to make the appointment of the member."

IC 20-25-3-3 states in part (d) "Board members are entitled to receive compensation not to exceed the amount allowed under IC 20-26-4-7 and a per diem not to exceed the rate approved for members of the city-county council established under IC 36-3-4 for attendance at each regular and committee meeting as determined by the board."

The State Board of Accounts will not take audit exception to reimbursement in accordance with the aforementioned for meetings that comply with IC 5-14-1.5-1 et seq., the Open Door Law.

Please note IC 5-14-1.5-4 provides in part (b) "As the meeting progresses, the following memoranda shall be kept: (1) The date, time, and place of the meeting. (2) The members of the governing body recorded as either present or absent. (3) The general substance of all matters proposed, discussed, or decided. (4) A record of all votes taken, by individual members if there is a roll call. (5) Any additional information required under section 3.5 or 3.6 of this chapter. (c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

We are of the audit position that a board of school trustees should formally determine board members that are eligible to attend, vote, testify, gather information for other committees, etc., and receive compensation for attendance at those individual committee meetings. We are also of the audit position board members which have not been formally authorized by a board of school trustees to attend committee meetings, should not receive compensation for attendance at committee meetings.

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QUORUM FOR SCHOOL BOARD ACTION

The State Board of Accounts is sometimes questioned regarding the statutory provision concerning the number of board members necessary to take official action at a board meeting.

IC 20-26-4-3 (f) states "At a meeting of the governing body, a majority of the members constitutes a quorum. Action may not be taken unless a quorum is present. Except where a larger vote is required by statute or rule with respect to any matter, a majority of the members present may adopt a resolution or take any action."

Some specific statutes require a favorable vote from a majority of the total membership of the governing board. IC 20-26-4 states in part "If a vacancy in the membership of a governing body occurs for any reason . . . the remaining members of the governing body shall by majority vote fill the vacancy by appointing a person from within the boundaries of the school corporation, with the residence and other qualifications provided for a regularly elected or appointed board member filling the membership, to serve for the term or the balance of the term . . ."

IC 20-26-4-8 states in part concerning contracts "However, each contract must be approved by a majority of all members of the governing body." IC 6-1.1-17 which deals with formulation of the annual budget for the school corporation and IC 6-1.1-18-5 concerning additional appropriations each refers to the "proper officers" of the political subdivision which has been generally interpreted as all members of the governing board. If questions arise concerning signatures necessary on budget or additional appropriation documents, you should contact the Department of Local Government Finance.

SCHOOL AID BOND PAYMENTS

IC 20-23-4 provides for the redemption of school aid bonds if any, by a reorganized school corporation. These are bonds which were issued by the township, city or town and although they are a debt obligation of the civil unit, since they were originally sold for school building purposes, the statute authorizes the school corporation to stand the expense of redemption by way of collections in the Debt Service Fund for payment to the officials of the civil unit who must in turn repay the bondholders or the paying agent.

Our long standing audit position has been as follows if any school aid bonds still exist: A community school corporation or a united school corporation organized according to the provisions of Chapter 202 of the Acts of 1959 as amended, may assume the obligation to pay the civil corporations located within the geographical limits of the school corporation the amount of the school aid bonds and coupons coming due each year, if the reorganization plan provided for such payments. If the organization plan did not provide for such payments, the board of school trustees may, by resolution adopted, provide for making such payments to civil corporations. The exact amounts of school aid bonds and coupons coming due each year shall be paid to civil townships, civil cities or civil towns in semiannual installments on the 20th day of June and December each year, regardless of the financial status of the civil corporation's Civil Bond Fund. Prior to the 20th day of June and December each year, request that the township trustee, city controller or city or town clerk-treasurer certify to the treasurer of the school corporation the exact amount of school aid bonds and coupons coming due in July and January. The amount so certified must be paid to the civil corporations. School corporation treasurers may not pay civil aid bonds and coupons directly to the payee because these obligations are not a debt of the school corporation. Payments must be made to township trustees or civil authorities. Payments for civil aid bond obligations must be made from the Debt Service Fund, Account 54300.

SEVERANCE BENEFITS

IC 20-28-9-19 states "(a) If a governing body of a school corporation agrees to a retirement, savings, or severance pay plan with a teacher or with an exclusive representative under IC 20-29, the benefits may be paid to: (1) the teacher who is eligible under a negotiated retirement, savings, or severance pay plan; or (2) in the case of the teacher's death: (A) the teacher's designated beneficiary; or (B) the teacher's estate, if there is no designated beneficiary. Payments may be made in a lump sum or in installments as agreed upon by the parties or to a savings plan established under IC 5-10-1.1-1(2). (b) Notwithstanding IC 6-1.1-20, the payments under this section shall be made from the Education fund of the school corporation and may be made for a period exceeding one (1) year." IC 5-10.2-4-3 limits the amount of severance pay that may be included in the annual compensation when determining the average annual compensation for use as a factor in the formula for calculating retirement benefits.

IC 5-10.2-4-3 provides in part (e) "Compensation of not more than two thousand dollars (\$2,000) received from the employer in contemplation of the member's retirement, including severance pay, termination pay, retirement bonus, or commutation of unused sick leave or personal leave, may be included in the total annual compensation from which the average of the annual compensation is determined, if it is received: (1) before the member ceases service; or (2) within twelve (12) months after the member ceases service."

LEASED VEHICLES AND MILEAGE EXPENSE

We have received questions concerning the position of the State Board of Accounts in relation to the leasing of automobiles by a school corporation and the provision for paying mileage expense for use of an employee's personal automobile when used on school corporation business.

IC 20-26-5-4(5) authorizes the governing body of the school corporation to lease an automobile or automobiles as the school board ". . . considers necessary for school purposes." (Our Emphasis) The State Board of Accounts is of the audit position determination of the necessity must be made by the school board. The school board may assign such vehicle to any school corporation officer or employee for use on school business as deemed necessary. The school corporation, for a school corporation owned or leased automobile, may furnish the necessary gasoline, oil, tires, repairs, etc., to maintain the automobile in a satisfactory condition for operation on the streets, roads and highways. If the automobile is leased, the fuel, repair and maintenance programs should be defined in the lease agreement. Sufficient insurance should be carried by the school corporation to protect the school corporation in relation to public liability, property damage, casualty loss and other coverage as the attorney for the school corporation may advise.

IC 20-26-5-4(9) states in part "Notwithstanding the appropriation limitation in subdivision (3), when the governing body by resolution considers a trip by an employee of the school corporation or by a member of the governing body to be in the interest of the school corporation, including attending meetings, conferences, or examining equipment, buildings, and installation in other areas, to permit the employee to be absent in connection with the trip without any loss in pay and to reimburse the employee or the member the employee's or member's reasonable lodging and meal expenses and necessary transportation expenses."

Accordingly, if the school board of a school corporation deems the situation advantageous to the school corporation from a business point of view to not furnish a vehicle for use in conducting the business affairs of the school corporation, individuals may be reimbursed by way of mileage allowance claim, for using personally owned vehicles in conducting school corporation business. The school corporation, in such instance, should not pay any of the expenses of fueling, operation or maintenance of the employee's automobile; only the mileage allowance for the miles driven in conducting the business affairs of the school corporation is permissible. The mileage allowance for actual miles traveled are to be paid at the rate per mile established by the school board and must be properly itemized on Mileage Claim, General Form 101.

EXTRACURRICULAR ACCOUNTS – DEPOSITORY LOCATION

IC 20-41-1-9 requires extracurricular accounts to deposit all receipts into one bank account. We have received questions on location requirements of the extracurricular depository. It is our audit position that IC 5-13-8-9 applies to ECAs, which would require the depository to be located within the territorial limits of the school corporation, except in certain instances noted in IC 5-13-8-9.

IC 5-13-8-9(a) states in part: "All public funds of all political subdivisions shall be deposited in the designated depositories located in the respective territorial limits of the political subdivisions"....

IC 5-13-8-9(c) states: "If there is no principal office or branch of a financial institution located in the county or political subdivision, or if no financial institution with a principal office or branch in the county or political subdivision will accept public funds under this chapter, the board of finance of the county and the boards of finance of the political subdivisions in the county shall designate one (1) or more financial institutions with a principal office or branch outside of the county or political subdivision, and in the state, as a depository or depositories".

IC 5-13-8-9(e) states: "If only one (1) financial institution that has a branch or principal office in a county or political subdivision is willing to accept public funds, the board of finance for the county or political subdivision may:

- (1) treat the financial institution that is located within the county or political subdivision as if the financial institution were not located within the county or political subdivision; and
- (2) designate one (1) or more financial institutions to receive public funds under the requirements of subsection (c).

DELAYED SCHOOL START DATES AND PAYMENT TO CERTIFIED SCHOOL EMPLOYEES

We have been asked about the delay to school start dates that certain schools are implementing and the resulting implications to the scheduled payments to teachers.

The State Board of Accounts (SBOA) would not take exception if a school corporation were to continue to pay teachers on the original pay dates established for a school year pursuant to Indiana Code 20-28-9-15 notwithstanding a delayed start date:

IC 20-28-9-15 states: "Teacher payment when school is closed If during the term of the teacher's contract:

- (1) the school is closed by order of the: (A) school corporation; or (B) health authorities; or
- (2) school cannot be conducted through no fault of the teacher; the teacher shall receive regular payments during that time. If a canceled student instructional day (as defined in IC 20-30-2-2) is rescheduled to comply with IC 20-30-2, each teacher and (notwithstanding IC 20-27-8-7) each school bus driver shall work on that rescheduled day without additional compensation.

If, however, a teacher does not work on one of the "rescheduled days", which represent the end of the delay school year, unless a waiver to the instructional days requirement is granted, SBOA would expect the school corporation to seek repayment of the funds.

Also, if a teacher separates from employment during the school year and the payment schedule results in the teacher being paid for services not performed and for which there is not provision in the teachers' contract, SBOA would expect the school corporation to seek repayment of the funds.

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