

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 232

December 2020

ITEMS TO REMEMBER

December

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of November 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.
- 1 Collective Bargaining Report must be completed for IEERB in Gateway.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 14 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2019 budget year from units. (IC 6-1.1-18-5)
- 15 Last day to upload October 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 November 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 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 Deadline for the Department of Local Government Finance to certify 2021 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16 (IC 6-1.1-17-16)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

January

- 1 Legal Holiday – New Year's Day. (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 2 Open a ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2021 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2021 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations, and allotments of the 2020 calendar year to be carried forward.

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ITEMS TO REMEMBER
(Continued)

January (Continued)

- 15 Last day to upload November files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 18 Legal Holiday – Martin Luther King, Jr’s Birthday (observed). (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month’s end. For questions on filing status contact the Indiana Department of Revenue.
- 31 Last day to file Employer’s Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending December 31.
- 31 Last day to furnish Form W-2 to each employee.
- 31 Last day to hold the annual meeting of the school board to organize as the school board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)
- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2020 to December 31, 2020.
- 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)

February

- 1 Prove all ledgers for the month of January.
- 12 Legal Holiday – Lincoln’s Birthday. (IC 1-1-9-1)
- 15 Last day to upload December files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 Legal Holiday – George Washington’s Birthday (observed). (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January 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.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.
- 28 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)

CONTRACTS BETWEEN GOVERNMENTAL UNITS

The Interlocal Cooperation Act, IC 36-1-7, provides authority for local governmental units to negotiate written contractual agreements to cooperatively or jointly exercise powers that **each is authorized to perform separately.**

IC 36-1-7-12 states "(a) Whenever a contract provides for the purchase, sale, or exchange of services, supplies, or equipment between or among Indiana governmental entities only, no notice by publication or posting is required. (b) Whenever a contract provides for one (1) Indiana governmental entity to make a purchase for another, compliance by the one with the applicable statutes governing public bids constitutes compliance by the other. (c) A governmental entity may make a purchase from any other governmental entity or under another governmental entity's referenced written contract if there is compliance with state purchasing law by the original purchasing unit. (d) Two (2) or more governmental entities may procure together or with a nonprofit entity if the requirements of the public purchasing statutes are met."

CONTRACTS BETWEEN GOVERNMENTAL UNITS – OTHER PROGRAMS

Joint Services and Supply

IC 20-26-10-3 provides "(a) Two (2) or more school corporations acting through their respective governing bodies may engage in joint programs under a written agreement executed by all participating school corporations. (b) The agreement shall do the following: (1) Designate the type of purchases, leases, or investments to be made. (2) Prescribe the manner of approving persons employed under the joint program. (3) Designate the type of construction, remodeling, or additions to be made on the school buildings. (4) Provide for the organization, administration, support, funding, and termination of the program, subject to the provisions of this chapter."

Administration and Supervision

IC 20-26-10-4 states "An agreement shall designate one (1) of the participating school corporations to administer and supervise the joint program, including receiving and disbursing funds, executing documents, and maintaining records under this chapter and the agreement between the participating school corporations".

Federal Funds

IC 20-35-4-1 states in part "(i) If the state receives funds from the federal government to aid in the operation of any school for children with disabilities, the division shall distribute among these schools the grant of federal funds that are appropriated. The federal funds shall be expended for the purposes for which the funds are granted." IC 20-35-5-1 et seq. provides for the formation of a special education cooperative by two (2) or more participating school corporations.

CONTRACTS BETWEEN GOVERNMENTAL UNITS – OTHER PROGRAMS

(Continued)

Collaboration with Other School Corporations

IC 20-42.5-2-1 provides in part "A school corporation individually, in collaboration with other school corporations, and through the educational services centers may undertake action to reduce noninstructional expenditures and allocate the resulting savings to student instruction and learning. Actions taken under this section include the following: (1) Pooling of resources with other school corporations for liability insurance, property and casualty insurance, worker's compensation insurance, employee health insurance, vision insurance, dental insurance, or other insurance, whether by pooling risks for coverage or for the purchase of coverage, or by the creation of or participation in insurance trusts, . . ." Certain procedures are required.

Shared Services Arrangements

IC 20-42.5-2-2 provides "A school corporation may use shared services arrangements with other school corporations and units of government, including: (1) the use of shared administrative services overseeing transportation, food service, facilities, or other operations; (2) the use of shared administrative services to manage finance, payroll, human resources, information technology, purchasing, or other administrative services; and (3) the use of shared resources to provide instruction, supplemental services, extracurricular activities, or other student services. School corporations are not required to merge schools, consolidate, or otherwise relinquish control of curriculum, instruction, or student activities to use shared services arrangements. "

Collaboration with Contiguous School Corporations

IC 20-42.5-2-3 states "A school corporation may collaborate with contiguous school corporations to explore the use of cooperatives among school corporations, commonly managed school corporations, or the consolidation of school corporations to provide effective and efficient management of the school corporations or functions of the school corporations."

Educational Service Centers

IC 20-42.5-2-4 states "(a) Educational service centers established under IC 20-20-1 shall support and facilitate actions by school corporations under this article, including by the use of an educational service center's existing cooperative agreements. (b) School corporations and educational service centers may use the division of finance of the department and the office of management and budget to provide technical assistance under this article. (c) Not later than August 31 of each year, the educational service centers shall report to the state board the results of the efforts of the educational service centers under this article during the preceding school year."

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FINAL BUDGET ACTION

Please remember if any reductions were made in your budget and tax levies the governing board of the school corporation shall comply with that section of the budget law found at IC 6-1.1-18-4 states " Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

Compliance may necessitate the reduction and revision of some program appropriations established at the meeting to adopt the budget. After the reductions have been established by the governing board for specific programs and the necessary allotments by expenditure account within each program, such reductions must be applied when the appropriations and allotments are recorded in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances for the calendar year which must be done to comply with the statute referenced above.

SCHOOL LUNCH FUND SALARIES

We have been advised some school corporations are charging administrative salaries such as portions of principals, assistant principals, treasurers etc., to the school lunch fund.

Many administrative positions have duties and responsibilities that are broad and overlapping and encompass everything that goes on in the school corporation or school building. Therefore, we have consistently been of the audit position that these expenses are normally considered operating expenses properly charged to the Operations or Educations fund in accordance with IC 20-40-2 and IC 20-40-18 and not to the school lunch fund.

Some positions have been formally established by boards of school trustees, through job description, duties assigned, title, salary schedules, etc., as school food related (for example Assistant Principal Food Service Director). IC 5-11-9-4 requires in part ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ." We will not take audit exception, in these situations (other than positions excluded by statute or for which the Department of Education has expressed concerns), to direct school food related employees having direct school food related expenses being paid from the school lunch fund if a cost allocation system based upon auditable statistics is established tracking costs attributable to the school food program and therefore payable from the school lunch fund. The use of time cards, time logs, or other means of accumulating auditable statistics upon which to base costs would have to be maintained. The time spent on such programs by persons serving in more than one program area must be specific if costs are to be separated. These costs cannot be accurately maintained on a percentage basis and requires the use of one of the methods mentioned above to provide auditable statistics and should cover all program areas in which a person serves or for which the service, materials, supplies, etc., are provided.

Other positions with multiple school food related responsibilities could be compensated in part from the school lunch fund, assuming compliance with all of the aforementioned. Additionally, we can review during an audit for reporting consistencies in those situations, i.e., the accounting and charging of indirect costs based upon time records to the other applicable funds besides the school lunch fund, for these and other positions. However, we must emphasize a school corporation also has a responsibility to ensure conflicts do not exist with the charging of any indirect costs for any of the aforementioned, if applicable.

WIND FARMS (TURBINES) INVESTMENTS

We have received inquiries and criticisms regarding school corporations entering into agreements to invest in what are sometimes referred to as "Wind Farms (Turbines)"

Please be advised IC 20-26-3-7 concerning school corporation home rule and unavailable powers provides in part "A school corporation does not have any of the following powers: (1) Powers expressly prohibited of a unit under IC 36-1-3-8." IC 36-1-3-8 states in part (a) ". . . a unit does not have the following: . . . The power to invest money, except as expressly granted by statute." Therefore, the State Board of Accounts is of the audit position a school corporation is limited to investments as expressly authorized by IC 5-13-9-1 et seq. IC 5-13-9-1 states in part "(b) . . . in addition to any other statutory power to make investments, each fiscal officer of any political subdivision . . . under the guidelines established, respectively, . . . by the . . . fiscal body . . . may invest any funds held by each in accordance with this chapter." We are not aware of any provisions within IC 5-13-9 which would authorize investments in "Wind Farms (Turbines)".

Investments should only be made in accordance with statute. Expenses related to any unauthorized investments may be the personal obligation of the responsible official or employee. Losses related to investments and investment procedures which are not authorized by statute may be the personal obligation of the responsible official or employee.

The possibility might exist where a school corporation could construct "Wind Farms (Turbines)" on school corporation property to be self-sufficient for energy needs. However, construction of "Wind Farms (Turbines)" would be fact sensitive, to be reviewed on a case-by-case basis. Items to be considered could include, has the school corporation constructed more "Wind Farms (Turbines)" than needed to be self-sufficient for energy needs?, etc.

REFERENDUM DEBT POST 2009 – NEW FUND CREATED (293)

From discussions with the Department of Local Government and Finance (DLGF), we have determined a need for an additional fund. Fund 293 "Referendum Fund – Post 2009" has been added to the Chart of Accounts.

This fund has been created for school corporations to record referendum receipts from successfully passed referendums after the 2009 calendar year. There is a need for an additional fund because referendums passed before 2009 are subject to circuit breaker limitations and tax credits are calculated differently than referendums passed after 2009.

IC 6-1.1-20.6-7.5 (b) states in part " This subsection applies to property taxes first due and payable after 2009. Property taxes imposed after being approved by the voters in a referendum or local public question *shall not be considered for purposes of calculating a person's credit* under this section."

The 1782 from DLGF shows the following funds.

<u>DLGF Fund Number</u>	<u>SBOA Fund Number</u>
0187 REFERENDUM DEBT	0292 Referendum Debt – Exempt Capital
0287 REF DEBT POST 09	0293 Referendum Debt – Post 2009

UNEMPLOYMENT CLAIMS

Each unemployment claim received should be carefully reviewed to make sure that the claim is proper. Protests should be filed when considered necessary.

According to the Indiana Department of Workforce Development Unemployment Insurance Employer Handbook (Revised 1/10/2020), page 47 and 48:

“Whenever an individual files an initial claim for benefits, their last employer and all of their base period employers are notified and asked to verify the reason for the claimant’s unemployment. This notifies the organization that its experience account may be charged. Employers that have elected to participate in the State Information Data Exchange System (SIDES) or SIDES E-Response can respond to these notices electronically. SIDES allows employers to exchange UI separation information with DWD electronically...If the organization is not signed up for electronic notice and response (SIDES), it may then use state form 640P to protest a claimant’s eligibility for benefits. The information the organization provides on this form could affect the claimant’s eligibility or any charges to the employer’s experience account for benefits paid. Form 640P is available online at www.in.gov/dwd/2465.htm...

Employers have a duty to prevent unemployment benefits from being paid if the claimant is not entitled to receive benefits. To prevent benefits from being paid in error, the organization must respond electronically, or submit Form 640P, if a former employee seeking unemployment benefits is unemployed because that person:

- Quit voluntarily or was absent for unknown reasons
- Was discharged for just cause (see Section VII)
- Was discharged for gross misconduct (see Section VII)
- Is not entitled to ANY pay or benefits from the organization;
- Is ineligible for any reason listed in this handbook.”

For purposes of the Unemployment Compensation System, IC 22-4-8-2(i)(1) and (2) defines employment to include service performed -

“(1)...by an individual in the employ of this state or any of its instrumentalities (or in the employ of this state and one (1) or more other states or their instrumentalities) for a hospital or eligible postsecondary educational institution located in Indiana.

(2)... by an individual in the employ of this state or a political subdivision of the state or any instrumentality of the state or a political subdivision, or any instrumentality which is wholly owned by the state and one (1) or more other states or political subdivisions...

However, service performed...as the following is excluded:

- (A) An elected official.
- (B) A member of a legislative body or of the judiciary of a state or political subdivision.
- (C) A member of the state national guard or air national guard.
- (D) An employee serving on a temporary basis in the case of fire, snow, storm, earthquake, flood, or similar emergency.
- (E) An individual in a position which, under the laws of the state, is designated as: (i) a major nontenured policymaking or advisory position; or (ii) a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight (8) hours per week.”

CHART OF ACCOUNTS – UPDATES

The following changes have been made to the Uniform Compliance Guidelines Manual for Indiana Public School Corporations.

- General Form 369 – Capital Assets Ledger – has been updated.
- The following object codes have had revisions. You can find object codes in Chapter 8 of the School Manual.
 - 611 – “Supplies – Nontechnology Related That Do Not Qualify for Capitalization” – New name and definition.
 - 655 – “Supplies – Technology Related That Do Not Qualify for Capitalization” – New name and definition.
 - 656 – “Software Not Related to Research Material” – New object code.
 - 657 – “Vehicles That Do Not Qualify for Capitalization” – New name and definition.
 - 734 – “Vehicles That Qualify for Capitalization” – New name and definition.
 - 735 – “Nontechnology Related Equipment That Qualifies for Capitalization” – New name and definition.
 - 741 – “Technology Related Equipment That Qualifies for Capitalization” – New name and definition.
 - 742 – “Software Eligible for Capitalization (Developed in-House)” – Deleted.

COOPERATIVE REPORTING – GATEWAY ANNUAL FINANCIAL REPORT (AFR)

Per IC 5-11-1-4 every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Most schools are on a fiscal year-end and are required to report an Annual Financial Report (AFR) to the State Board of Accounts (SBOA) in the Indiana Gateway for government units (<https://gateway.ifionline.org/>) by August 29th of each year.

Cooperatives such as Special Education Cooperatives formed under IC 20-35-5-2 and Career and Technical Education Cooperatives formed under IC 20-37, if established as separate entities, must file an AFR in Gateway before the August 29th deadline.

SBOA COMMUNICATIONS

We have changed the way we communicate. If you have not done so already, please sign up for email communications on our website (<https://www.in.gov/sboa/7130.htm>).

The ‘From’ Addresses will appear as Indiana@subscriptions.in.gov or Schools.Townships@subscriptions.in.gov. Please whitelist these email addresses to ensure you are receiving the most up-to-date guidance from our office.

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DIRECTIVE 2018-01 AMENDED

Directive 2018-01 was amended on November 9, 2020 to include additional monthly and annual upload requirements. The amended directive is effective starting with December 2020 monthly files. The upload of December monthly files will be due February 2021, and by the 15th of each month thereafter unless the State Board of Accounts establishes a different date. A user guide of the Engagement Uploads is , available for review at <https://gateway.ifionline.org/userguides/engagementguide>. The following files and governmental unit information are required to be uploaded monthly by Schools:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually:

- Year-end Investment Statements
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

If you have questions, please refer to the user guide for the Engagement Uploads located at: <https://gateway.ifionline.org/userguides/engagementguide> . If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov .

Exceptions to certain requirements set forth in this Directive, such as for **manual records**, units audited by private CPA firms, and other exceptions, are discussed in the user guide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available in the user guide.

FINANCIAL SYSTEMS - VENDOR CONTACT INFORMTION

We have been working with school vendors, on the 2021 AFR 'Financial Data by Fund' upload process, to ensure schools will be able to report financial data in the next AFR. We have reached out to the following vendors.

If your financial system's vendor is not listed, please provide contact information of your vendor to schools.Townships@sboa.in.gov to ensure your system will be able to meet the AFR's new reporting requirements.

- Komputrol
- Software Systems Inc (SSI) – FMS
- Skyward
- Low Associates
- New World – Tyler Technologies
- Regional Data Services (RDS)
- Keystone
- Chalkable
- Specialized Data Systems (SDS)

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