

# THE SCHOOL BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 234

June 2021

#### 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.
- 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, 2021 to June 30, 2021.

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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)

### **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 4 – Emergency Connectivity (American Rescue Plan) Fund #7921 added.
- Chapter 4 – Governor’s Emergency Education Relief (GEER III) Fund #7922 added.
- Chapter 4 – Elementary and Secondary School Emergency Relief (ESSER III) Fund #7923 added.
- Chapter 4 – Student Learning and Recovery Grant Program Fund #3031 added.
- Chapter 5 – Receipt Code 3293 – Performance Based Awards – Clarification.
  - Historically, Teacher Appreciation Grants have been allowed to be accounted for in the General (Education) Fund per IDOE guidance and explained in the [2014 December School Bulletin](#) on page 5. However, beginning July 1, 2021, to meet the requirements of IC 20-28-9-27 Teacher Appreciation Grants will no longer be permitted to be accounted for in the Education Fund. There is an available fund range of 3750-3759 for Teacher Appreciation Grants.
- Chapter 5 – Receipt Codes: 1211 License Excise Tax, 1212 Commercial Vehicle Excise Tax, and 1231 Financial Institution Tax – matrix corrected to allow these codes to be used in Debt Service.
- Chapter 5 – Receipt Code: 1130 Local Income Tax – matrix corrected to disallow this code to be used in Special Funds.
- Chapter 5 – Receipt Code: 1310 Transfer Tuition from Individuals – matrix corrected to allow this code to be used in Special Funds.
- Chapter 6 – Expenditure Code: 25195 Bank Account Service Charge – matrix corrected to allow this code to be used in Special Funds.
- Chapter 6 – Expenditure Codes: 47000 Purchase of Mobile or Fixed Equipment, 33930 Latch Key Kid Program, and 33300 Civic Services – matrix corrected to allow these codes to be used in Special Funds.
- School Form 521 Application for Free and Reduced Meals and Curricular Material Assistance has been updated and can be found starting on page 33 of the appendix.

### **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) STIPENDS**

We have received many questions relating to the payment of stipends with ESSER funds. The Indiana Department of Education (IDOE) has provided guidance that schools may use funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER II, or ESSER III to support stipends for staff activities related to the public health emergency. Examples of allowable items would include additional planning time, additional duties performed, virtual teaching etc... Reimbursement for these expenditures would be allowed starting with the beginning of the public health emergency as declared by Governor Eric Holcomb.

In an audit the State Board of Accounts will audit to the guidance provided by the passthrough entity (IDOE). Stipends cannot be automatic or provided generally to all staff members without proper justification and documentation providing the additional duties or work performed for which the stipend was based. Internal controls must exist for the payment of any stipends approved by the board. Any expenditures allowed by IDOE should be coded to expenditure accounts where staff would normally be paid from. There is an object code in the chart of accounts for stipends (131). Schools must be able to provide documentation showing that the School Board has approved the payment of stipends and have set qualifications to receive them. Documentation must meet the minimum standards of [2 CFR 200.430](#). Any legal opinions provided by a School Corporation’s legal counsel should be documented and provided to SBOA audit staff upon request.

### **ACCUMULATED DEPRECIATION**

Due to upcoming changes to the Accounting and Financial Regulatory manual issued by the State Board of Accounts (SBOA), the Gateway Annual Financial Report (IC 5-11-1-4) that is due on August 29<sup>th</sup>, 2021 will be requiring that accumulated depreciation be reported for capital assets. There will be an additional table under the capital assets section of the report which will be requiring the beginning balance, additions, reductions, and the ending balance of accumulated depreciation by asset class. There are other changes to the report such as revisions of the risk assessment questions, financial data by fund reporting, and other changes that SBOA has trained school officials on the past few years.

We have not previously provided specific training on accumulated depreciation, so we are creating a training video that will be emailed out to all units soon. If you have any questions as you are filing the AFR, please contact [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov).

### **FOOD SERVICE MANAGEMENT COMPANIES**

In our recent round of school audits, we have found that documentation has not been retained by several schools to support services provided by food service management companies. Internal controls must be established and maintained to ensure compliance with requirements related to grant agreements.

Documentation is a necessary part of an effective internal control system. Documentation relates internal control procedures to the missions and objectives of the unit, solidifies expectations, and provides an effective way to communicate the process. Management must use judgment in determining the extent of documentation needed. However, SBOA recommends the minimum documentation requirements found in the "[Green Book](#)."

Invoices received from food service management companies must be accompanied by supporting documentation. Supporting documentation consists of source documents, supportive calculations, and/or other items necessary to substantiate the accuracy and appropriateness of accounting entries. Any rebates, discounts, inventory or payable adjustments noted on an invoice must be supported by proper documentation.

We recommend schools closely review existing contracts related to food service activities and we suggest that schools require food service management companies to provide supporting documentation when an invoice is presented for payment. At a minimum supporting documentation must be presented upon request during an audit. We recommend schools contact service providers to ensure they understand what information is required to be retained and produced during an audit.

Management of the school is responsible for internal controls even in situations where services have been contracted to a third party. Internal controls can be implemented in different ways. Depending upon the amount of risk management is willing to accept, periodically sampling invoices over a certain period to ensure supporting documentation calculates to the amounts charged to the school may be an efficient way for schools to ensure requirements related to grant agreements are met.

The Indiana Department of Education (IDOE) has provided information regarding required procedures for contracting with a food service management company. For more information, contact IDOE's School and Community Nutrition Finance Team at [SCNFinance@doe.in.gov](mailto:SCNFinance@doe.in.gov).

### **INDIANA GOVERNMENT GAAP TRAINING SERIES**

The Central Indiana Association of Governmental Accountants (AGA) has partnered with Crowe LLP to provide a virtual governmental Generally Accepted Accounting Principles (GAAP) training series. This is a good opportunity for both GAAP and non-GAAP units to better understand what GAAP is and how to implement GAAP. These sessions are free of charge for all Indiana government employees and provide Continuing Professional Education (CPE) credits. Please see [this link](#) to the AGA's event calendar page for more information.

Sessions:

- June 28<sup>th</sup>, 2021 – 1:00 to 2:30.
  - Governmental GAAP – What is it?
- July 13<sup>th</sup>, 2021 – 1:00 to 3:00.
  - Governmental GAAP – How to Implement.
- July 20<sup>th</sup>, 2021 – 1:00 to 2:30.
  - Government GAAP – Expert Panelist Discussion

### **NEW LAWS AFFECTING SCHOOLS**

The following is a Digest of some of the laws passed by the 2021 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.

**Public Law 167-2021, House Enrolled Act 1008 – Effective upon passage.  
Student Learning Recovery Grant Program**

Adds                    IC 20-32-8.7;

Establishes the: (1) student learning recovery grant program; and (2) student learning recovery grant program fund (fund). Provides that, to be eligible to receive a grant, an eligible entity must develop and submit a student learning acceleration plan (plan). Establishes requirements for a plan and certain information reporting requirements for those eligible entities that are awarded a grant. Requires, before November 1, 2021, and November 1, 2022, the department of education to prepare and submit a report to the interim committee on education. Appropriates to the fund from the state general fund for the purposes of the program \$150,000,000 for the 2021 state fiscal year.

**NEW LAWS AFFECTING SCHOOLS (Continued)**

**Public Law 175-2021, House Enrolled Act 1119 – Effective July 1, 2021.**  
**Food Purchases From Agricultural Programs**

Adds                IC 5-22-8-1.5

Provides that a public school or school corporation may purchase up to \$7,500 of food per fiscal year from a youth agricultural education program, subject to certain restrictions and documentation requirements. Provides that the public school or school corporation is not prohibited from purchasing food from a youth agricultural education program under any other procurement requirements.

**Public Law 134-2021, House Enrolled Act 1169 – Effective July 1, 2021.**  
**Cybersecurity Incidents**

Adds                IC 4-13.1-1-1.3; IC 4-13.1-1-1.5; IC 4-13.1-2-9; IC 4-13.1-2-10;

Amends              IC 4-13.1-2-2; IC 4-13.1-2-8; IC 4-22-2.1-6; 4-23-7.3-16; 5-22-22-4.5; 36-1-12-4

Requires the office of technology to maintain a repository of cybersecurity incidents. Provides that a state agency and a political subdivision shall: (1) report any cybersecurity incident to the office without unreasonable delay and not later than two business days after discovery of the cybersecurity incident in a format prescribed by the chief information officer; and (2) provide the office with the name and contact information of any individual who will act as the primary reporter of a cybersecurity incident before September 1, 2021, and before September 1 of every year thereafter. Allows the office of technology to assist a state agency with certain issues concerning information technology. Provides that if requested by a political subdivision, the office may develop a list of third party technology providers that work with the office. Requires a state educational institution to submit a quarterly analysis with certain conditions. Makes conforming changes.

**Public Law 88-2021, House Enrolled Act 1437 – Effective Upon Passage**  
**Electronic Meetings and Signatures**

Adds                IC 5-1-14-18; IC 5-14-1.5-3.7

Amends              IC 5-1-3-1; IC 5-1-3-2; IC 5-1-14-1.5; IC 5-14-1.5-3.5; IC 5-14-1.5-3.6; IC 6-9-38-9; IC 8-1-2.2-31

Allows a member of a governing body of a political subdivision to participate in a meeting electronically subject to the following: (1) Requires the governing body to adopt a written policy establishing procedures for electronic participation. (2) Requires the technology to permit simultaneous communication between members and the public to attend and observe the proceedings. (3) Requires at least 50% of the members to be physically present at the meeting site. (4) Allows a member participating electronically to be counted for quorum purposes. (5) Provides that a member participating electronically may participate in a final action taken by the governing body only if the member can be seen and heard. Exempts governing bodies of state agencies that have a majority of members with disabilities from certain attendance requirements. Provides that if a statute requires a manual signature for attesting or authenticating an obligation issued by certain state and local public entities, an electronic signature has the same force and effect as a manual signature. Adds provisions applicable to state and local public agencies when a state or local disaster emergency is declared. Makes stylistic changes.

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**NEW LAWS AFFECTING SCHOOLS (Continued)**

**Public Law 136-2021, Senate Enrolled Act 55 – Effective July 1, 2021.**

**School Referenda**

Adds                IC 5-11-1-31; IC 20-28-8-13

Amends            IC 6-1.1-17-3; IC 6-1.1-20-3.5; IC 20-46-1-8; IC 20-46-9-6; IC 20-48-1-9

Provides that an examination of the accounts and financial affairs of a school corporation must include an examination of any revenue spending plan and applicable fund for an operating referendum tax levy or school safety referendum tax levy to determine whether the school corporation is using the revenue collected from the levy in the amounts and for the purposes established in the applicable revenue spending plan. Provides that a contract entered into between the governing body of a school corporation and a school administrator may not provide for the awarding of a monetary bonus or other incentive that is based on the approval of a public question concerning the imposition of a property tax levy. Specifies requirements for a school corporation that adopts a revenue spending plan for a proposed referendum tax levy. Provides that a school corporation shall specify in its proposed budget the school corporation's revenue spending plan and present the revenue spending plan at its public hearing on the proposed budget. Provides that an ordinance or resolution making a preliminary determination to issue bonds or enter into leases that is considered for certain controlled projects must include a statement of: (1) the maximum annual debt service for the controlled project for each year in which the debt service will be paid; and (2) the schedule of the estimated annual tax levy and rate over a 10 year period; factoring in changes that will occur to the debt service levy and tax rate during the period on account of any outstanding bonds or lease obligations that will mature or terminate during the period. Provides that a governing body may not increase the debt service fund levy to pay for the interest on warrants unless the warrants have been authorized by the governing body in a resolution adopted at a public meeting in the year immediately preceding the year in which the warrants will be issued. Requires a school corporation that imposes certain property taxes to provide information to the department of local government finance before a public hearing held for the purpose of determining the school corporation's budget.

**Public Law 98-2021, Senate Enrolled Act 251 – Effective Upon Passage.**

**Deduction of Dues to Exclusive Representative**

Amends            IC 20-29-5-6

Provides that a school employee has the right to resign from, and end any financial obligation to, a school employee organization at any time. Provides that a school employee must annually authorize a pay deduction to a school employee organization. Provides that the attorney general, in consultation with the Indiana education employment relations board (board) shall prescribe an authorization for withholding form for use by a school employee to deduct dues from the pay of the school employee to the school employee organization. Adds certain requirements for information to be included on the form. Provides that after receiving the authorization for withholding form, the employer shall confirm the authorization by sending an electronic mail message to the school employee at the employee's school provided work electronic mail address and shall wait for confirmation of the authorization before starting any deduction. Specifies the time frame for (1) ceasing withholding upon receipt of a request, and (2) providing notice to the school employee organization. Provides that a school employer shall annually provide, at a time it prescribes, written or electronic mail notification to its school employees of their right to cease payment of school employee organization dues and to withdraw from that organization. Specifies what the notification must include. Provides that the attorney general, in consultation with the board and the department of education, must annually provide notice to school employers of certain provisions.

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**NEW LAWS AFFECTING SCHOOLS (Continued)**

**Public Law 152-2021, Senate Enrolled Act 332 – Effective July 1, 2021.**

**Publication of Notice by Political Subdivisions**

Adds IC 5-3-5;

Amends IC 5-3-1-2; IC 6-1.1-23.5-10; IC 6-9-3-3.5; IC 8-10-5-1; IC 8-14-9-6; IC 10-18-2-9; IC 10-18-2-19; IC 10-18-3-2; IC 10-18-3-3; IC 10-18-4-10; IC 13-26-2-2.5; IC 13-26-2-6; IC 13-26-5-6.5; IC 14-26-8-7; IC 14-28-4-21; IC 14-33-2-12; IC 14-33-10-2; IC 14-33-16-5; IC 14-33-16.5-6; IC 14-33-17-7; IC 14-34-6-7; IC 14-34-6-11; IC 20-23-5-9; IC 20-23-6-3; IC 20-23-6-5; IC 20-23-6-5.5; IC 20-23-10-6; IC 20-25-5-13; IC 32-24-1-7; IC 32-24-2-8; IC 32-29-7-3; IC 3455-6-9; IC 36-1-12.5-5; IC 36-1.5-4-7; IC 36-2-4-8; IC 36-7-9-25; IC 36-10-4-5; IC 36-10-11-22; IC 36-11-9-5

Allows a political subdivision, when required by statute to publish a notice two or more times, to make the first publication of notice in a newspaper and any subsequent publications of the notice on the official web site of the political subdivision. Requires the political subdivision or contractor that maintains the political subdivision's official web site to provide proof of publication of the notice on the official web site. Provides that if, with regard to a sheriff's sale of real property to execute a judgment, the sheriff is not able to procure publication of the notice in a newspaper of general circulation within the county, the sheriff may publish the notice on the Internet web site of each county where the real estate is located (instead of dispensing with the publication of notice entirely).

**Public Law 155-2021, Senate Enrolled Act 358 – Effective July 1, 2021.**

**School Buildings**

Adds IC 20-26-7.1-2.3; IC 20-26-7.1-4.5; IC 20-26-7.1-8.5

Amends IC 20-26-7.1-3; IC 20-26-7.1-4; IC 20-26-7.1-5; IC 20-26-7.1-6; IC 20-26-7.1-7; IC 20-26-7.1-9

Provides that before a governing body may sell, exchange, lease, demolish, hold without operating, or dispose of a school building, the governing body shall: (1) obtain a certification from the attorney general's office; and (2) make the building available for lease or purchase by a charter school or state educational institution. Provides that before a governing body may sell, exchange, lease, demolish, hold without operating, or dispose of a school building, the governing body must receive a certification from the attorney general to ensure that the governing body is in compliance with requirements for making a vacant school building available for sale or lease to a charter school or state educational institution for \$1. Requires the attorney general to investigate complaints that a school corporation has not complied with the requirements for making a vacant school building available for sale or lease to a charter school or state educational institution for \$1. Provides that, in the event that a complaint is substantiated, the attorney general, in consultation with the department of education (department) and Indiana state board of education (state board), is authorized to take any action necessary to remedy a substantiated complaint, which may include actions to be performed by the state board or the department to ensure compliance of a school corporation. Provides that, if a school corporation does not comply with the requirements to sell a vacant school building, as determined by the attorney general, the school corporation shall submit any proceeds from the sale of the vacant school building to the state board. Provides that the state board shall distribute proceeds collected equally between each charter school located in the attendance area of the school corporation. Provides that, if no charter schools are located in the attendance area, the state board must use the proceeds to provide grants under the charter school and innovation grant program. Provides that a lease of school property entered into by a governing body prior to January 1, 2019, with a state accredited nonpublic school shall remain in full force and effect. (Current law provides that a lease of school property entered into by a governing body prior to July 1, 2019, with a state accredited nonpublic school shall remain in full force and effect.) Provides that a school corporation is responsible for maintaining a vacant school building until it is: (1) sold or leased to a charter school or state educational institution; (2) sold to an accredited nonpublic school or postsecondary educational institution other than a state educational institution; or (3) eligible to be sold or otherwise disposed.



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**NEW LAWS AFFECTING SCHOOLS (Continued)**

**Public Law 164-2021, Senate Enrolled Act 414 – Effective Upon Passage  
Various Education Matters**

Adds                IC 20-19-3-23; IC 20-26-5-40.5

Amends            IC 20-43-8-1

Provides that the department of education (department) may adopt and provide to schools an early warning system that provides actionable data on students as early as elementary school. Provides that, not later than August 1, 2021, the department may contract with one or more vendors to provide an early warning system. Provides that, not later than January 1, 2022, each school corporation and charter school shall: (1) adopt and implement an Internet use policy; and (2) use hardware or install software on computers and other technology related devices owned by the school corporation or charter school to filter or block Internet access to materials that are harmful to minors. Requires each school corporation and charter school to post the Internet use policy on the school corporation's or charter school's Internet web site. Requires pupil enrollment for the career and technical education enrollment grant to, for informational purposes only, be determined at the same time that a school corporation's spring count of ADM is determined.

**NEW LAWS AFFECTING SCHOOLS (Continued)**

**Additional Public Laws affecting Schools passed during 2021 session:**

P.L. 165	HB 1001	State Budget
P.L. 166	HB 1002	Civil Immunity Related to COVID-19
P.L. 56	HB 1040	Sudden Cardiac Arrest of Students
P.L. 38	HB 1271	Department of Local Government Finance
P.L. 216	HB 1549	Various Education Matters
P.L. 1	SB 1	Civil Immunity Related to COVID-19
P.L. 3	SB 2	Funding for Virtual Instruction in Public Schools

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