

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 196, Page 1

December 2011

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 the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts with each program to the total disbursements of that program.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)

January

- 1 Legal Holiday – New Year's Day (IC 1-1-9-1)
- 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 2012 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) 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 2012 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2011 calendar year to be carried forward.
- 3-31 Annual meeting of the school board to organize as 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)
- 15-31 Not earlier than January 15 or later than January 31 of each year the governing body of a school corporation shall publish an annual performance report. (IC 20-20-8-3)

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Items to Remember
(Continued)

January

- 17 Legal Holiday – Martin Luther King, Jr.'s Birthday (IC 1-1-9-1)

- 31 Last day to file quarterly 941 report for the fourth quarter with the Internal Revenue Service.

- 31 Last day to provide each employee with a W-2.

- 31 Last day to file form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees, with the State Board of Accounts. Be sure to indicate the name and business address of the school corporation and the name of the county on page one of the form. This form may be found on the State Board of Accounts website at <http://www.in.gov/sboa/2416.htm> and should be mailed to State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, IN 46204 (IC 5-11-13-1)

February

- 1 Prove all ledgers for the month ending January 31 as outlined for the month of December.

- 12 Legal Holiday – Lincoln's Birthday (IC 1-1-9-1)

- 20 Legal Holiday – Washington's Birthday (IC 1-1-9-1)

LEGAL ADVERTISING

Publication Procedures

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. Please see Volume 193 of the March 2011 The School Administrator and Uniform Compliance Guidelines for rates for legal advertising.

IC 5-3-1-1 also describes the specifications which the publisher is to follow in setting the type for the notice or report.

IC 5-3-1-2 states:

"(a) This section applies only when notice of an event is required to be given by publication in accordance with this chapter.

(b) If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h) notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

(c) If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

LEGAL ADVERTISING
(Continued)

Publication Procedures (Continued)

(d) If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least one (1) week apart, with:

- (1) the first publication made at least fifteen (15) days before the date of the sale; and
- (2) the second publication made at least three (3) days before the date of the sale.

(e) If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received.

(f) If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

(h) If the event is the required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

(i) If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

(j) If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

(k) If any officer charged with the duty of publishing any notice required by law is unable to procure advertisement:

- (1) at the price fixed by law;
- (2) because the newspaper refuses to publish the advertisement; or
- (3) because the newspaper refuses to post the advertisement on the newspaper's Internet web site (if required under section 1.5 of this chapter);

it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of publication of the notice in newspapers and on an Internet web site (if required under section 1.5 of this chapter).

(l) If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.

LEGAL ADVERTISING
(Continued)

Publication Procedures (Continued)

(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing."

IC 5-3-1-2.3(a) states:

"A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

- (1) a reasonable person would not be misled by the error or omission; and
- (2) the notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published."

Annual Reports

IC 5-3-1-3(b) states:

"Not earlier than August 1 or later than August 15 of each year, the secretary of each school corporation in Indiana shall publish an annual financial report."

IC 5-3-1-3(e) states:

"The department of education shall do the following:

- (1) Develop guidelines for the preparation and form of the financial report.
- (2) Provide information to assist school corporations in the preparation of the financial report."

IC 5-3-1-3(f) states:

"The annual reports required by this section and IC 36-2-2-19 and the abstract required by IC 36-6-4-13 shall each be published one (1) time only, in accordance with this chapter."

IC 5-3-1-3(g) states:

"Each school corporation shall submit to the department of education a copy of the financial report required under this section. The department of education shall make the financial reports available for public inspection."

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LEGAL ADVERTISING
(Continued)

Newspapers Defined

IC 5-3-1-0.4 states:

"As used in this chapter, "newspaper" refers to a newspaper:

(1) that:

- (A) is a daily, weekly, semiweekly, or triweekly newspaper of general circulation;
- (B) has been published for at least three (3) consecutive years in the same city or town;
- (C) has been entered, authorized, and accepted by the United States Postal Service for at least three (3) consecutive years as mailable matter of the periodicals class; and
- (D) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal; or

(2) that:

- (A) is a daily, weekly, semiweekly, or triweekly newspaper of general circulation;
- (B) has been entered, authorized, and accepted by the United States Postal Service as mailable matter of the periodicals class;
- (C) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal; and
- (D) meets the greater of the following conditions:
 - (i) The newspaper's paid circulation during the preceding year is equal to at least fifty percent (50%) of the paid circulation for the largest newspaper with a periodicals class permit located in the county in which the newspaper is published, based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year or based on the newspaper's initial application for a permit from the United States Postal Service.
 - (ii) The newspaper has an average daily paid circulation of one thousand five hundred (1,500) based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year or based on the newspaper's initial application for a permit from the United States Postal Service."

LEGAL ADVERTISING
(Continued)

Publication Requirements – Number of Newspapers

IC 5-3-1-4 states:

"(a) Whenever officers of a political subdivision are required to publish a notice affecting the political subdivision, they shall publish the notice in two (2) newspapers published in the political subdivision.

(b) This subsection applies to notices published by county officers. If there is only one (1) newspaper published in the county, then publication in that newspaper alone is sufficient.

(c) This subsection applies to notices published by city, town, or school corporation officers. If there is only one (1) newspaper published in the municipality or school corporation, then publication in that newspaper alone is sufficient. If no newspaper is published in the municipality or school corporation, then publication shall be made in a newspaper published in the county in which the municipality or school corporation is located and that circulates within the municipality or school corporation.

(d) This subsection applies to notices published by officers of political subdivisions not covered by subsection (a) or (b). If there is only one (1) newspaper published in the political subdivision, then the notice shall be published in that newspaper. If no newspaper is published in the political subdivision, then publication shall be made in a newspaper published in the county and that circulates within the political subdivision.

(e) This subsection applies to a political subdivision, including a city, town, or school corporation. Notwithstanding any other law, if a political subdivision has territory in more than one (1) county, public notices that are required by law or ordered to be published must be given as follows:

- (1) By publication in two (2) newspapers published within the boundaries of the political subdivision.
- (2) If only one (1) newspaper is published within the boundaries of the political subdivision, by publication in that newspaper and in some other newspaper:
 - (A) published in any county in which the political subdivision extends; and
 - (B) that has a general circulation in the political subdivision.
- (3) If no newspaper is published within the boundaries of the political subdivision, by publication in two (2) newspapers that:
 - (A) are published in any counties into which the political subdivision extends; and
 - (B) have a general circulation in the political subdivision.

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LEGAL ADVERTISING
(Continued)

Publication Requirements – Number of Newspapers (Continued)

(4) If only one (1) newspaper is published in any of the counties into which the political subdivision extends, by publication in that newspaper if it circulates within the political subdivision.

(f) A political subdivision may, in its discretion, publish public notices in a qualified publication or additional newspapers to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the political subdivision.”

CREDIT CARDS

We have received inquiries concerning the State Board of Accounts’ audit position for the use of credit cards by school officers and employees. Accordingly, the following is our audit position:

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

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EXTRA-CURRICULAR - MEMBERSHIP DUES

IC 20-5-2-5 states:

"(a) The governing body of a school corporation may appropriate necessary funds to provide for membership of the school corporation in state and national associations of an educational nature that have as the associations' purpose the improvement of school governmental operations.

(b) A school corporation may participate through designated representatives in the meetings and activities of the associations. The governing body of the school corporation may appropriate the necessary funds to defray the expenses of the representatives in connection with the meetings and activities."

Additionally, Volume 193 of The School Administrator and Uniform Compliance Guidelines, issued in March 2011 sets forth the audit position of the State Board of Accounts concerning extra-curricular general and student activity funds. Accordingly, the State Board of Accounts will not take audit exception in accordance with the preceding statutory provision and audit position as described in The School Administrator and Uniform Compliance Guidelines, to institutional memberships in the name of a school corporation and/or individual school building. These memberships should clearly not be individual memberships.

As always, please ensure that extra-curricular articles are provided to the various school buildings.

GOVERNING BODY TERM OF OFFICE

The following Indiana Code references, concerning governing bodies of school corporations, were added or amended by Public Law 179-2011 and became effective July 1, 2011. They state that elected school board members take office January 1.

20-23-4-30	Community School Corporations
20-23-7-8.1	Consolidation of County School Corporations & Metropolitan School Districts
20-23-12-8	Governing Body Members in Gary
20-23-14-8	Governing Body Members in Lake Station
20-23-17-4	Governing Body Members in Mishawaka
20-23-17.2-8	Governing Body Members in East Chicago
20-25-3-4	Indianapolis Public Schools

Indiana Code 20-26-4-4 was not amended by Public Law 179-2011.

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NEW LAW REPEALS 3% CONTRACTOR WITHHOLDING

On November 21, 2011, the President signed Public Law 112-56, 3% Withholding Repeal and Job Creation Act, into law. This Act repeals the requirement for governments to withhold 3% of certain payments to contractors originally created under the Tax Increase Prevention and Reconciliation Act of 2005 (Public Law No. 109-222). For more information on the repeal and for technical or procedural questions visit <http://www.irs.gov/govt/fslg>. If you have a specific question about exempt organizations, call FSLG Customer Account Services at 1-877-829-5500.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

Unless there is a change made by Congress, the 2012 contribution rate will return to a total of 15.3 percent. (6.2% employer, 6.2% employee, 1.45% for the employer's share of Medicare and 1.45% for the employees share of Medicare.)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will be \$110,100 effective January 1, 2012. No maximum base for Medicare will exist.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have questions on this matter. Updates can be viewed at www.irs.gov/notice1036.

WIND FARMS

The following email, concerning wind farms, was sent to all School Superintendents on November 18, 2011:

Superintendents,

The Board of Accounts appreciates all that you are doing for your school districts in these tough economic times. We realize many of your school corporations are finding themselves short of necessary revenues to maintain your current educational opportunities. We appreciate and understand your desire to create the best educational opportunities for your community. We realize many school corporations are looking into various means to create new revenue streams to help support these educational needs. The Board of Accounts wants to remind each of you, that the creativity to create any new revenue source must be created within the current framework of the Indiana Code. It has been brought to our attention a few school corporations have or are in the process of looking into the prospect of building a wind farm as a way to generate extra revenue for the district.

IC 36-1-3-8 restricts a unit to invest in funds as expressly provided in statutes. IC 36-1-3-8 (Home Rule) also restricts under subsection 11 the entity to invest money, as expressly granted by statute. The State Board of Accounts is of the audit position a school corporation is limited to investments as expressly provided by IC 5-13-9-1. We are not aware of any provisions within IC 5-13-9-1 which would authorize a "wind farm investment" or an investment in a windmill.

Pursuant to IC 36-1-3-8, a unit may only invest funds as expressly provided in the statutes. IC 5-13-9-1 states in part "(a) Except as provided in subsection (b), in addition to any other statutory power to make investments, each county treasurer and each fiscal officer of any political subdivision other than a county, under the guidelines established, respectively, by the board of county commissioners of each county and the fiscal body of any other subdivision, and any other officer of a local government entity authorized by statute or court order to make investments, may invest any funds held by each in accordance with this chapter.

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WIND FARMS
(Continued)

The State Board of Accounts is of the audit position a school corporation is limited to investments as expressly provided by IC 5-13-9-1 et seq. We are not aware of any provisions within IC 5-13-9-1 which would authorize a "wind farm investment". The possibility might exist a school corporation could construct a "wind farm" on school corporation property to be self sufficient for their own energy needs. However, construction of a "wind farm" would be fact sensitive, to be reviewed on a case-by-case basis. If you determine that you are wanting to pursue this type of venture, please send a request to the Board of Accounts requesting our audit position for your particular situation.

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.

Therefore, based on our understanding of the Indiana Code, our general audit position is that an "investment" in a wind farm, a wind turbine or a windmill, would not be allowed by statute. It is also our position that this type of expenditure would not qualify as a capital expense and is an investment.

If you choose to continue with this type of Investment, and you do not request an audit position or you receive an audit position that disallows this investment and you continue the project, we will during your next scheduled audit, request reimbursement to the School Corporation from the

Superintendent and the School Board for the expenses associated with the Investment we are communicating to you as being not allowed.

If you have any questions concerning the guidance in this email or any guidance from the State Board of Accounts please contact Ryan Preston or Tammy Baker at 317-232-2520.

Sincerely,

Paul D. Joyce

**Paul D. Joyce, CPA
Deputy State Examiner
Indiana State Board of Accounts
317-232-2514
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