

# THE SCHOOL BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 214

June 2016

#### ITEMS TO REMEMBER

#### June

- 1 Prove all ledgers for the month of May.
- 20 Last day to report and make payment of state and county income tax withheld during May to the 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)

#### July

- 1 Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- 4 Legal Holiday – Independence Day (IC 1-1-9-1)
- 20 Last day to report and make payment of state and county income tax withheld during June to the 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 Prove all ledgers for the month of June. Last day to file the Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period January 1, 2016 to June 30, 2016.

#### August

- 1 Prove all ledgers for the month of July.
- 1 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 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)
- 20 Last day to report and make payment of state and county income tax withheld during July to the Department of Revenue.

**THE SCHOOL BULLETIN**  
And Uniform Compliance Guidelines

Volume 214, Page 2

June 2016

**ITEMS TO REMEMBER (Continued)**

**August**

- 29 Last day to file the Gateway Annual Report with the State Board of Accounts. (IC 5-11-1-4)
- 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)

**NOTE:** See the September "The School Bulletin and Uniform Compliance Guidelines" for budget dates, review the Budget Calendar on the Department of Local Government Finance website ([http://www.in.gov/dlgf/files/150518 - Jones Memo - Revised 2015 - 2016 Budget Calendar.pdf](http://www.in.gov/dlgf/files/150518_-_Jones_Memo_-_Revised_2015_-_2016_Budget_Calendar.pdf)) or call their office at (317)-232-3777.

**EXTRA-CURRICULAR GATEWAY REPORTING REQUIREMENTS REMINDER**

The State Board of Accounts has decided that School Corporations will be required to complete an additional application on the state's Gateway System under the requirements of IC 5-11-1-4. This application will provide information that will be used by the SBOA to evaluate each School Corporation and its Extra-Curricular Accounts for an appropriate level of risk that will be required by IC 5-11-1-25, effective July 1, 2015. This statute was amended by Public Law 181-2015, to require the SBOA to develop risk based examination criteria and then determine the frequency each audited entity is required to be examined based on the results of a risk based evaluation.

For this application, School Corporations will be required to input information about their Extra-Curricular Accounts, including the information that is required by IC 20-41-1-3. We have designed the application so that if it is completed, then the ECA Treasurer will be able to print out the required SA-5 forms and deliver them to the School Board. The application will be similar to the other Gateway Reports that School Corporations are required to complete. The School Corporation Treasurer will be listed as the "submitter" for each ECA within the School Corporation. However, if desired, the ECA Treasurer will be able to obtain a username and password to give them "editor" rights. The "editor rights" will allow the ECA Treasurer to input the information into the Gateway application and print out the SA-5 forms. To assign "editor rights" schools will be asked to complete the "ECA Delegation of Authority Form" and email to the gateway help desk ([gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)).

**BAND UNIFORMS - CHOIR OUTFITS**

We are often asked if "choir outfits" for students may be bought under the same statute regarding band uniform purchases even though the "choir outfits" could possibly be considered as personal in that the students may keep the clothing.

The State Board of Accounts is of the audit position IC 20-30-15-8(b) provides "A governing body may appropriate from the school corporation's general fund for any one (1) year an amount equal to the total funds raised by school patrons during the year in which the appropriation is made to purchase band uniforms for high school bands sponsored by high schools located within and operated by the school corporation." (Our emphasis) IC 20-30.15-8 does not specifically refer to "choir outfits".

**THE SCHOOL BULLETIN**  
And Uniform Compliance Guidelines

Volume 214, Page 3

June 2016

BAND UNIFORMS - CHOIR OUTFITS  
(Continued)

The School Board, if desiring, could consider the provisions of IC 20-26-5-4(a)(3) "Promotion of School" or the provisions of IC 20-26-3-1, et seq., School Corporation Home Rule. The School Corporation Attorney should provide written guidance concerning the applicability of these statutes to the "choir outfits". The appropriateness of a purchase if deemed to be for personal purposes may result in an audit exception.

We have also taken the audit position the purchase of band uniforms is not only a one time purchase, but may be repeated in subsequent budget years, limited each year to an amount equal to the amount raised by school patrons during that same budget year.

DISPOSITION OF OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year are void.

Not later than March 1 of each year, the Treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding year. The original copy shall be filed with the board of finance of the school corporation and the duplicate copy maintained by the Treasurer. The Treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund on which the checks were originally drawn is not in existence, or cannot be ascertained, the amount of such checks shall be receipted to the General Fund.

Each list prepared must show:

- (1) the date of issue of each check;
- (2) the fund upon which the check was originally drawn;
- (3) the name of the payee;
- (4) the amount of each check issued; and
- (5) the total amount represented by the checks listed for each fund.

INVESTMENT CASH MANAGEMENT SYSTEM

IC 5-13-11 concerning Investment Cash Management Systems, provides for a system in which a depository manages the investment practices of a school corporation. The governing body and investing officer of a school corporation may contract with a depository for the operation of an investment cash management system.

The contract must:

- (1) be in writing;
- (2) provide for the investment of funds by the depository with the approval of the investing officer;
- (3) provide that the depository keep those records concerning the investment cash management system that the political subdivision would maintain for audits by the State Board of Accounts;
- (4) provide that investments will be made in accordance with this article;

**THE SCHOOL BULLETIN**  
And Uniform Compliance Guidelines

Volume 214, Page 4

June 2016

INVESTMENT CASH MANAGEMENT SYSTEM  
(Continued)

- (5) provide that the depository may invest funds in the same investments and for the same terms as the treasurer of state may invest funds of the state under this article;
- (6) not have a term of more than two (2) years; and
- (7) be awarded under the bidding provisions of IC 5-22.

If no designated depository whose principal office or branch is located within the political subdivision will provide an investment cash management service permitted in IC 5-13-11, then the contract for an investment cash management service must be awarded as provided by IC 5-13-8-9(c). If the investment cash management service contract is awarded to a financial institution whose principal office or branch is located outside the political subdivision, then the recipient of the contract does not constitute a designated depository of the political subdivision for the purposes of investment under IC 5-13-9-3 unless it meets the limitations of IC 5-13-9-4 or IC 5-13-9-5, but does constitute a depository under IC 5-13 for all other purposes.

The contract may provide for the depository to assess a service charge for management of the investment cash management system. The amount of the charge must be stated in the contract. The contract may provide for the depository to assess a service charge for its management of the investment cash management system. The service charge may be paid by direct charge to the deposit or other account or in any other manner that subtracts the service charge from interest earned on the funds in the deposit or other account. The depository shall furnish the political subdivision with at least one (1) report each month of transactions concerning the investment cash management system. The depository shall credit any interest or other accretion from an investment to the investment account of the political subdivision. The interest or accretion becomes a part of the principal in that account.

IC 5-13-11-2.5 provides a contract may be renewed under this chapter if the county board of finance for a county subject to IC 5-13-7-1 or the fiscal body of a political subdivision and the investing officer of the political subdivision agree with the depository to renew the contract under the same terms or better terms as the original contract. The term of a renewed contract may not be longer than the term of the original contract, and the contract may be renewed any number of times.

SCHOOL LUNCH AND TEXTBOOK RENTAL FORM 9 REPORTING

IC 20-26-5-15 states "A governing body in operating a school lunch program under section 4(11) of this chapter may use either of the following accounting methods: (1) It may supervise and control the program through the school corporation account, establishing a school lunch fund. (2) It may cause the program to be operated by the individual schools of the school corporation through the school corporation's extracurricular account or accounts in accordance with IC 20-26-6."

IC 20-26-5-16 states in part "(a) A governing body in operating a textbook rental program under IC 20-26-5-4(12) may use either of the following accounting methods: (1) The governing body may supervise and control the program through the school corporation account, establishing a textbook rental fund. (2) If textbooks have not been purchased and financial commitments or guarantees for the purchases have not been made by the school corporation, the governing body may cause the program to be operated by the individual schools of the school corporation through the school corporation's extracurricular account or accounts in accordance with IC 20-26-6."

The central office of a school corporation should ensure all financial information for school lunch and textbook rental maintained at all buildings is summarized and properly accounted for in School Lunch Fund 0800, and Textbook Rental Fund 0900, in each Biannual Financial Report (Form 9) filed with the Indiana Department of Education.

**THE SCHOOL BULLETIN**  
And Uniform Compliance Guidelines

STATE EXAMINER DIRECTIVE 2016-1

On May 27, 2016, the State Examiner issued Directive 2016-1 in regards to IC 5-3-1-3 which discusses the timeline for School Corporations to file annual financial reports to the Department of Education in accordance with Generally Accepted Accounting Principles (GAAP). All School Corporations that issue bonds and meet the applicable average daily membership thresholds will be required to file GAAP reports on the following schedule:

Bond Issuance Date	Average Daily Membership	GAAP Annual Financial Reporting
Between 7-1-20 and 6-30-21	Greater than 25,000	by August 15, 2021
Between 7-1-21 and 6-30-21	Greater than 15,000	by August 15, 2022
7-1-21 and after	Greater than 15,000	by August 15, 20XX

You can read the entire Directive at [http://in.gov/sboa/files/Directive\\_2016-1.pdf](http://in.gov/sboa/files/Directive_2016-1.pdf).

ACCOUNTS PAYABLE VOUCHERS

IC 5-11-10-1.6(c) provides: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board having jurisdiction over allowance of payment of the claim.

This subsection does not prohibit a school corporation, with prior approval of the board having jurisdiction over allowance of payment of the claim, from making payment in advance of receipt of services as allowed by guidelines developed under IC 20-20-13-10. "We are of the audit position IC 5-11-10-1.6(c)(2) may be complied with by attaching to the Accounts Payable Voucher Form 523, the receiving copy of the Purchase Order Form 98, signed by the person receiving the goods or services.

APPROVED DEPOSITORIES

Please contact the Indiana Board for Depositories at 317-232-5258, if you have any questions regarding approved depositories or visit <http://www.in.gov/tos/deposit/2377.htm>.

### NEW LAWS AFFECTING SCHOOLS

The following is a Digest of some of the laws passed by the 2016 Regular Session of the General Assembly affecting Schools. Please note the effective dates. Some of the laws do not pertain directly to Schools but are included in the Digest 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 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6). 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 2-2016, House Enrolled Act 1003 – Effective July 1, 2015 (retroactive) Teacher Evaluations**

Amends IC 20-43-10-3. Provides that, for a state fiscal year beginning July 1, 2015, and ending June 30, 2016, the amount that a school corporation may receive as part of a performance grant relating to test results shall be calculated using the higher of: (1) the percentage of passing scores on ISTEP program tests for the school for the 2013-2014 school year; or (2) the percentage of passing scores on ISTEP program tests for the school for the 2014-2015 school year. Specifies that if a school's performance grant is calculated using the percentage of passing ISTEP scores from the 2013-2014 school year, the grant amount may not exceed (with certain exceptions) the grant amount that the school received for the state fiscal year beginning July 1, 2014, and ending June 30, 2015. Provides that the school corporation shall distribute all stipends from a performance grant to individual teachers within 20 business days of the date the department distributes the performance grant to the school corporation.

Provides that ISTEP program test scores or a school's category or designation of school improvement for the 2014-2015 school year may not be used by a school corporation as part of an annual performance evaluation of a particular certificated employee unless the use of the ISTEP program test scores or a school's category or designation of school improvement would improve the particular teacher's annual performance rating.

#### **Public Law 106-2016, House Enrolled Act 1005 – Effective July 1, 2016 and July 1, 2017 Various Education Matters**

Adds and Amends numerous sections of IC 20. Removes references to charter schools and public schools from the provisions relating to the choice scholarship program. Provides that, beginning with the state fiscal year beginning July 1, 2016, the state board of education (state board) shall fix a second count date in the spring semester to count eligible pupils enrolled in special education programs. Provides that the count is used for informational purposes. Establishes a dual credit teacher stipend matching grant program. Provides that, notwithstanding a confidentiality agreement, a school that receives a request for an employment reference for a current or former employee, from another school, shall disclose to the requesting school any incident, known by the school, in which the employee has committed an act resulting in a substantiated report of abuse or neglect. Provides that a school shall not disclose any identifying information concerning a student. Provides that a confidentiality agreement entered into by a school and an employee is not enforceable against the school if the employee committed an act resulting in a substantiated report of abuse or neglect. Provides that the individual in charge of an institution, school, facility, or agency that receives a report of child abuse or neglect shall immediately report the allegation to the department of child services or local law enforcement. Provides that a judge shall provide notification to the state superintendent of instruction and certain school administrators if a person is

**Public Law 106-2016 (continued)**

convicted of certain crimes and is a teacher. Requires schools to conduct checks whether applicants have been the subject of reports of committing child abuse or neglect or had a teacher's license suspended or revoked in another state. Establishes the career pathways and mentorship program to provide supplemental pay for classroom teachers who demonstrate effectiveness in their work and take on additional responsibilities in advanced roles. Establishes the system for teacher and student advancement grant fund and program to assist school corporation transition to the System for Teacher and Student Advancement (TAP) teacher performance model program or a similar program. Provides that the program is administered by the state board in consultation with the department. Provides that, for the first two full school years that a teacher provides instruction to students in elementary school or high school, the teacher is not prohibited from receiving a raise or increment for the following year if the teacher receives a rating of ineffective or improvement necessary. Provides that, if a teacher provides instruction to students in elementary school or high school in another state, any full school year, or its equivalent in the other state, that the teacher provides instruction counts toward the two full school years. Provides that a school corporation may make a supplemental payment to a teacher who teaches an advanced placement course.

**Public Law 126-2016 Senate Enrolled Act 67 – Effective Upon passage and July 1, 2016  
Local Income Tax Distributions**

Adds IC 6-3.6-9-17 and Amends IC 6-3.6-9-1; IC 6-3.6-9-15. Provides for a supplemental distribution of local income taxes when the balance in a county's local income tax trust account exceeds 15% (rather than 50%, under current law) of the certified distributions to be made to the county. Specifies the accounting, allocation method, and distribution requirements for supplemental distributions. Requires before May 2016 a one time special allocation of the balance in a county's trust account as of December 31, 2014. Provides that a taxing unit's allocation amount is to be determined in the same manner as a supplemental distribution would have generally been determined under the former income taxes. Requires a special distribution of the allocation amount. Provides that at least 75% of the distributions made to a county, city, or town must be: (1) used exclusively for local road construction, maintenance, or repair, or capital projects for aviation, including capital projects of an airport authority; or (2) deposited in a rainy day fund and later used for those purposes. Provides that any remaining distribution to a county, city, or town may be used for any purposes of the county, city, or town. Requires the allocation amount for other taxing units to be deposited in the taxing unit's rainy day fund.

**Public Law 127-2016, Senate Enrolled Act 93 – Effective Upon passage; July 1, 2016; and January 1, 2017  
Various Education Matters**

Adds, Amends, and Repeals numerous sections in IC 20. Provides that every public school building shall be supplied with safe, potable water from a public water system approved by the commissioner of the department of environmental management. Provides that the financial specialist appointed for the Gary Community School Corporation may perform the duties authorized under the statute for not more than 24 consecutive months (rather than 12 consecutive months, under current law). Amends the definition of "secondary school" to include certain elementary grades for purposes of a federal student loan forgiveness program for highly qualified teachers in high needs areas. Provides that, before an entity may authorize a charter school, the entity must conduct a public meeting with public notice in the county where the charter school will be located. Provides that a charter school is considered a school corporation for purposes of any state or federal funding opportunities administered by the department or any other state agency that are otherwise available to a school corporation. Provides that an authorizer must conduct a public hearing in the school corporation in which a proposed charter school will be located. Provides if the location of the proposed charter school has not been determined, the public hearing must be held within the county where the proposed charter school would be located. Provides for staggered terms for the members of the East Chicago school board. Provides that if a school corporation or a charter school does not pay taxes due under the Federal Insurance Contributions Act within 30 days after the due date (and any known accrued penalties and interest on those taxes) or does not pay withheld state income taxes (and any known accrued penalties and interest on those taxes) within 30 days after the due date: (1) the school business official or financial officer shall report the failure to pay the taxes and the penalties and interest to the governing body of the school

**Public Law 127-2016 (continued)**

corporation or charter school; and (2) the governing body shall report at a public meeting on the failure to pay the taxes and the penalties and interest. Specifies that if during the following 365 days the school corporation or charter school has a subsequent failure to pay the taxes and known accrued penalties and interest within 30 days after the due date, the school corporation or charter school shall provide notice of its subsequent delinquency to the department of education, the budget agency, and the distressed unit appeal board. Provides that a school corporation may accept a student who does not have legal settlement in the school corporation into an alternative education program even if the school corporation does not otherwise accept transfer students.

**Public Law 128-2016, Senate Enrolled Act 96 – Effective Upon passage  
Curricular Materials**

Amends IC 20-26-12-23. Extends from three years to four years the timeline for serial maturation of notes issued by a school corporation to buy curricular materials.

**Public Law 138-2016, Senate Enrolled Act 279 – Effective Upon passage and July 1, 2016  
Referendum and Petition and Remonstrance Process**

Adds IC 20-46-1-5.5; IC 20-46-1-8.5; IC 20-46-1-10.1; and Amends IC 6-1.1-20-3.1; IC 6-1.1-20-3.5; IC 20-46-1-8; IC 20-46-1-10. Provides that at least 500 or 5% of the property owners or registered voters of a political subdivision are necessary to initiate either a debt service remonstrance or debt service referendum. (Current law provides that at least 100 or 5% of the property owners or registered voters of a political subdivision are necessary to initiate either a debt service remonstrance or debt service referendum.) Specifies that a resolution to extend a referendum levy must be adopted by the governing body of a school corporation and approved by the voters before December 31 of the final calendar year in which the school corporation's previously approved referendum levy is imposed. Specifies the ballot language for a referendum to extend a referendum levy. Provides that the number of years for which a referendum levy may be extended if the referendum is approved may not exceed the number of years for which the expiring referendum levy was imposed.

**Public Law 142-2016, Senate Enrolled Act 327 – Effective July 1, 2016  
Transparency Portal**

Adds IC 5-14-3.8-3.5. Requires a political subdivision to upload certain contracts to the Indiana transparency Internet web site during each year that the contract amount payable by the political subdivision for the year exceeds the lesser of: (1) 10% of the political subdivision's property tax levy; or (2) \$50,000. Contract must be uploaded within 60 days after it is executed.

**Public Law 147-2016, House Enrolled Act 1017 – Effective July 1, 2016  
Publication of Notice by Political Subdivisions**

Adds IC 5-3-1-0.2 and Amends IC 5-3-1-1; IC 5-3-1-1.5; IC 5-3-1-2; IC 5-3-1-4; IC 9-22-1-23; IC 16-8-2-301; IC 20-48-4-2; IC 36-12-5-3. Provides that in certain circumstances, a political subdivision (other than a county) may publish notice in a locality newspaper that circulates in the political subdivision instead of in a newspaper that is published in the county and circulates in the political subdivision. Establishes requirements for locality newspapers that may publish notice.



**Public Law 151-2016, House Enrolled Act 1109 – Effective Upon passage; July 1, 2016, and July 1, 2017  
School Funding and Annual Performance Grants**

Amends IC 6-1.1-20.6-9.9; IC 20-40-8-19; IC 20-43-4-2; IC 20-43-4-9; IC 20-43-10-3. Extends through 2018 the eligibility of school corporations to allocate circuit breaker credits proportionately. Provides, with some exceptions, that if: (1) a school corporation in 2017 or 2018 issues new bonds or enters into a new lease rental agreement for which the school corporation is imposing or will impose a debt service levy; and (2) the school corporation's total debt service levy in 2017 or 2018 is greater than the school corporation's debt service levy in 2016; the school corporation is not eligible to allocate circuit breaker credits proportionally. Extends the date to January 1, 2018, for using money in a school's capital projects fund for utility services and property and casualty insurance. Changes the submission date for a school corporation's fall average daily membership (ADM) estimates to April 1 of each year. Specifies, for a school corporation that fails to submit its ADM estimates by the deadline, that the department is to compute the monthly support distributions using data that were used by the general assembly in determining the state tuition support appropriation for the budget act. Amends certain annual performance grant provisions that set forth the:(1) qualification requirements; and (2) grant amount; for annual performance grants. Requires review by the budget committee before the distribution of an annual performance grant to schools. Provides that the department of education (department), after review by the budget committee, may waive the deadline by which annual performance grants must be distributed to schools and approve an extension of that deadline to a later date within the state fiscal year. Repeals certain deadlines for a school to distribute the stipends from a performance grant received from the department to individual teachers. Provides that a school must distribute all stipends from a performance grant to individual teachers within 20 business days of the date the department distributes the performance grant to the school. (Under current law, a school must distribute stipends from a performance grant within 20 business days of receipt only in the state fiscal year beginning July 1, 2015, and ending June 30, 2016.) Provides that the appropriation of \$2,000,000 in the state budget for excellence in performance grants does not revert to the state general fund on June 30, 2016, but remains available for allotment if the state board of education approves the grants before July 1, 2016.

**Public Law 184-2016, Senate Enrolled Act 321 – Effective Upon passage and July 1, 2016  
Local Government Budgeting**

Adds and Amends numerous sections of IC 6-1.1 and IC 36-1. Provides that for each budget year after 2018, the department of local government finance (DLGF) shall certify a political subdivision's budget, tax rate, and tax levy not later than: (1) December 31 of the year preceding the budget year, 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; or (2) January 15 of the budget year, if 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 current law, these certifications must be completed not later than February 15 of the budget year.) Retains the November 1 deadline for a political subdivision to adopt a budget for the following year....

**Public Law 188-2016, House Enrolled Act 1372 – Effective July 1, 2016  
Public Personnel Bonds and State Board of Accounts**

Amends IC 5-11-5-1 and IC 20-26-4-5. Amends the law requiring surety bonds for certain individuals having public fiscal responsibilities to: (3) set threshold amounts of public funds for which a bond is required; Allows, rather than requires, the commissioner of insurance to prescribe the form of public official surety bonds and crime insurance policies. Allows, in certain circumstances, the state examiner to issue an examination final report less than 45 days after an initial exit conference. Allows certain individuals who receive state board of accounts records to divulge the records in an action with respect to the misappropriation or diversion of public funds.

**THE SCHOOL BULLETIN**  
And Uniform Compliance Guidelines

Volume 214, Page 10

June 2016

**Public Law 208-2016, Senate Enrolled Act 126 – Effective July 1, 2016 and January 1, 2017  
Political Subdivision Information on the Internet**

Adds IC 5-14-3.9 and Amends IC 5-14-3.7-3; IC 5-14-3.8-3. Requires local governments and school corporations to provide information for posting on the Indiana transparency Internet web site (transparency web site) as follows: (1) Expenditures categorized by personal services, other operating expenses or total operating expenses, and debt service, including lease payments, related to debt. (2) A listing of fund balances, specifically identifying balances in funds that are being used for accumulation of money for future capital needs. Requires the department of local government finance (department) after July 31, 2017, to publish an annual financial and operational summary of each political subdivision on the transparency web site. Requires a political subdivision that has a public Internet web site to publish a link to the transparency web site. Requires the department to determine the summary's form, content, and publishing dates. Provides that the department of education determines the educational performance information to be included in the summary published by a school corporation.

**Additional laws passed that involve various aspects of Indiana School Corporations:**

Public Law 1-2016, Senate Enrolled Act 200 – Measuring School and School Corporation Performance

Public Law 27-2016, Senate Enrolled Act 147 – School Emergency Response Systems

Public Law 105-2016, House Enrolled Act 1002 – Next Generation Hoosier Educator Scholarship

Public Law 117-2016, House Enrolled Act 1395 – ISTEP Matters

Public Law 118-2016, Senate Enrolled Act 3 – Education Technical Corrections Trailer

Public Law 119-2016, Senate Enrolled Act 9 – Charter School Data Collection

Public Law 121-2016, Senate Enrolled Act 21 – Obsolete Statutes

Public Law 135-2016, Senate Enrolled Act 234 – Education of Coaches and Student Athletes

Public Law 143-2016, Senate Enrolled Act 335 – School Corporation Health Insurance

Public Law 144-2016, Senate Enrolled Act 375 – Prequalification for Public Works Projects

Public Law 148-2016, House Enrolled Act 1034 – Teacher Scholarships and Stipends

Public Law 150-2016, House Enrolled Act 1053 – Regulation of Packaging Materials

Public Law 160-2016, House Enrolled Act 1209 – Workplace Spanish Transcript Designation

Public Law 162-2016, House Enrolled Act 1219 – High School Diplomas

Public Law 169-2016, House Enrolled Act 1330 – Education Matters

Public Law 179-2016, House Enrolled Act 1394 – Various Education Matters

Public Law 186-2016, Senate Enrolled Act 330 – School Funding

Public Law 203-2016, House Enrolled Act 1273 – Various Property Tax Matters

Public Law 205-2016, House Enrolled Act 1294 – Local Government Matters