### ITEMS TO REMEMBER

#### September

1. Prove the Fund Ledger and Ledger of Receipts for the month of August 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. Last day for applicable units under IC 6-1.1-17-20, to submit proposed 2018 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for review and recommendation or adoption.

5. Labor Day – Legal Holiday (IC 1-1-9-1)

15. Formal collective bargaining period begins (optional informal negotiations may have been held up to this date). (IC 20-29-6-12)

15. The Fall ADM data will be reported on the DOE-ME (Membership) for the 2017-2018 school year and will be submitted by individual student record via the STN Application Center. The fall count of students for ADM will occur on Friday, September 15, 2017. The required collection period for the count is September 15, 2017, 8:00 a.m., EDT, through September 27, 2017, 11:59 p.m. EDT, which is the final date for submission. The clean-up and restricted period will begin on September 28, 2017, 8:00 a.m. and end on October 6, 2017, 11:59 p.m. EDT. The signoff only period will begin on October 7, 2017, at 8:00 a.m. EDT and end on October 13, 2017 at 11:59 p.m. EDT. You will not be able to obtain a report for signature until the signoff only period opens.

20. Last day for early filers to report and make payment of state and county income tax withheld during August to the Indiana Department of Revenue. Monthly filers have until 30 days after the prior month’s end. For questions on filing status contact the Indiana Department of Revenue.

30. All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

#### October

1. Prove all ledgers for the month of September.

1. School Employee Organization Affidavit must be completed for IEERB in Gateway.

9. Legal Holiday – Columbus Day (IC 1-1-9-1)

12. Last day to post notice to taxpayers of proposed 2018 budgets and net tax levies and public hearing (Budget Form 3) to Department of Local Government Finance through Gateway. (IC 6-1.1-17-3)
ITEMS TO REMEMBER

October (Continued)

19  Last day for units to file excessive levy appeals for school transportation fund, annexation/consolidation/extension of services, three year growth factor, emergency and correction of error with the Department of Local Government Finance. (IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1),(3),(13); IC 6-1.1-18.5-14)

20  Last day for early filers to report and make payment of state and county income tax withheld during September to the Indiana Department of Revenue. Monthly filers have until 30 days after the prior month’s end. For questions on filing status contact the Indiana Department of Revenue.

22  Last possible day for taxing units to hold a public hearing on their 2018 budget. Public hearing must be held at least ten days before budget is adopted (except in Marion County and in second class cities). This deadline is subject to the scheduling of the adoption meeting. (IC 6-1.1-17-5)

In Marion County and second class cities, the public hearing may be held any time after introduction of the 2018 budget. (IC 6-1.1-17-5(a))

30  Last possible day for ten or more taxpayers may object to a proposed 2018 budget, rate, or levy of political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. (IC 6-1.1-17-5(b))

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  Requests for textbook reimbursements should coincide with the required collection period beginning October 2, 2017, and ending October 31, 2017, and the required sign-off period beginning November 1, 2017, and ending November 8, 2017. The information is required to be filed per instructions provided by the Department of Education, Office of School Finance.

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)

31  Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.

November

1  Prove all ledgers for the month of October.

1  Last day for schools to adopt their 2018 Capital Projects Fund (CPF) Plan and Bus Replacement Plan. (IC 20-46-6-8.1; IC 20-46-5-6.1)

1  Deadline for all taxing units to adopt 2018 budgets, rates, and levies. (IC 6-1.1-17-5(a))

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. (IC 6-1.1-17-5(c))

3  Last day for units to submit their 2018 budgets, rates, and levies to the Department of Local Government Finance through Gateway as prescribed by the Department.
ITEMS TO REMEMBER
(Continued)

November (Continued)

8    Last day to print, sign, and mail the completed form DOE-TB for textbook reimbursement to DOE. Contact the Department of Education, Office of School Finance, for instructions.

11   Legal Holiday – Veterans Day (IC 1-1-9-1)

14   Last possible date for first publication of notice to taxpayers of public hearing notice on budgets and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)

15   Bargaining Status Form 1 must be completed for IEERB in Gateway.

15   All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless parties are at impasse).

20   Last day for early filers to report and make payment of state and county income tax withheld during October to the Indiana Department of Revenue. Monthly filers have until 30 days after the prior month’s end. For questions on filing status contact the Indiana Department of Revenue.

23   Legal Holiday – Thanksgiving Day (IC 1-1-9-1)

24   Last possible day for second publication of notice to taxpayers of public hearing notice on budgets and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)

26   Deadline for public hearing on budgets, tax rates, and tax levies for two schools participating in a reorganization approved in a general election effective for property taxes payable in the immediate following year. (IC 36-1.5-4-7)

30   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 depositaries. (IC 5-13-6-1)

SBOA GATEWAY REPORTING REQUIREMENTS REMINDER

We wanted to remind you on the requirement to complete both the Gateway Annual Financial Report and the Gateway ECA Risk applications in order to meet the reporting requirements of IC 5-11-1-4. If you have not signed on or notified the Gateway Help Desk as to the ECAs in your school system, then please send an email to gateway@sboa.in.gov and include the name of your ECAs (for example ABC Elementary School; ABC Jr/Sr High School), the name of each ECA Treasurer, and their email address. The reports were due by August 29, 2018.
EYE PROTECTIVE DEVICES

IC 20-34-3-19 requires every pupil and teacher in any public school, while participating in certain courses or laboratories, to wear industrial quality eye protective devices. IC 20-34-3-19 states in part (b) "Eye protective devices are of industrial quality if the devise meet the standards of the American standard safety code for head, eye, and respiratory protection, Z2.1-1959, promulgated by the American Standards Association, Inc."

A. IC 20-34-3-19(a) states, "Each public school student and teacher shall wear industrial quality eye protective devices at all times while participating in any of the following courses:

1. Career and technical education involving experience with:
   - (A) hot molten metals;
   - (B) milling, sawing, turning, shaping, cutting, or stamping of any solid material;
   - (C) heat treatment, tempering, or kiln firing of any metal or material;
   - (D) gas or electric arc welding;
   - (E) repair or servicing of any vehicle; or
   - (F) caustic or explosive materials.

2. Chemical or combined chemical-physical laboratories involving caustic or explosive chemicals or hot liquids or solids."

A good idea would be for the board of school trustees to furnish the protective devices for pupils and teachers, and all visitors to such classrooms or laboratories. The State Board of Accounts will not take audit exception to the payment for the protective devices from the general fund of a school corporation.

CHARGE FOR USE OF SCHOOL FACILITIES

IC 20-26-5-4 provides in part "In carrying out the school purposes of school corporation, the governing body acting on the school corporation's behalf has the following specific powers . . .(7) To lease any school property for a rental that the governing body considers reasonable or to permit the free use of school property for:

(A) civic or public purposes; or

(B) the operation of a school age child care program for children who are at least five (5) years of age and less than fifteen (15) years of age that operates before or after the school day, or both, and during periods when school is not in session;

If the property is not needed for school purposes. Under this subdivision, the governing body may enter into a long term lease with a nonprofit corporation, community service organization, or other governmental entity, if the corporation, organization, or other governmental entity will use the property to be leased for civic or public purposes or for a school age child care program. However, if payment for the property subject to a long term lease is made from money in the school corporation's debt service fund, all proceeds from the long term lease must be deposited in the school corporation's debt service fund so long as payment for the property has not been made . . ."

We have not taken audit exception to a school board establishing a schedule of fees for admission to or use of any facility, outside of the school corporation's regular school program. All such fees shall be receipted into the fund which originally purchased the property unless otherwise provided by law. Examples have included use of a swimming pool or other athletic facility, or use of classrooms or other space in a school for purposes of school age childcare. The school corporation may pay any necessary and authorized expense in the use or operation of the facility.
**CHARGE FOR USE OF SCHOOL FACILITIES**

(Continued)

We are also of the audit position the board of school trustees could, by resolution, adopt a schedule of fees for different admissions or situations. The board for example, may allow all school children residing in the school corporation to be admitted free to the pool or other athletic facility, or admitted for a nominal fee. Adults residing in the school corporation may be charged a greater fee than the charge to children, and non-resident children and adults may be charged a greater fee than resident children and adults. The matter should be resolved by the school board with the written advice of the school corporation attorney.

Please be advised IC 20-26-5-1(d) states in part: "...If a school corporation implements a child care program as described in subsection (c)(1) or enters into a contract with an entity described in subsection (c)(2) to provide a child care program, the school corporation may not assess a fee for the use of the building, and the contract between the school corporation and the entity providing the program must be in writing. However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other costs directly attributable to the use of the building for the program. In addition, if a school corporation offers a child care program as described in subsection (c)(1), the school corporation may assess a fee to cover costs attributable to implementing the program."

IC 20-26-5-2(b) concerning Latch Key programs states in part: "...A school corporation may not assess a fee for the use of a building for a child care program required under subsection (a). However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other costs directly attributable to the use of a building for a child care program. If a school corporation conducts a child care program under subsection (a)(1), the school corporation may assess a fee to cover costs attributable to implementing the program."

**PROPERTY TAX ADVANCES**

Please be advised of the availability of a property tax distribution advance to help avoid overdrawn funds and cash flow problems. IC 5-13-6-3 states in part:

"(b) Every county treasurer who, by virtue of the treasurer's office, is the collector of any taxes for any political subdivision wholly or partly within the county shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, provide to the county auditor the amount available for distribution, as certified for each semiannual distribution under IC 6-1.1-27-2. The county auditor shall advance to that political subdivision a portion of the taxes collected before the semiannual distribution. The amount advanced may not exceed the lesser of:

(1) ninety-five percent (95%) of the total amount collected at the time of the advance; or
(2) ninety-five percent (95%) of the amount to be distributed at the semiannual distribution.

(c) Upon notice from the county treasurer of the amount to be advanced, the county auditor shall draw a warrant upon the county treasurer for the amount. The amount of the advance must be available immediately for the use of the political subdivision.

(d) At the semiannual distribution all the advances made to any political subdivision under subsection (b) shall be deducted from the total amount due any political subdivision as shown by the distribution.

(e) If a county auditor fails to make a distribution of tax collections by the deadline for distribution under subsection (b), a political subdivision that was to receive a distribution may recover interest on the undistributed tax collections under IC 6-1.1-27-1."
THE INDIANA OPEN DOOR LAW

School corporations should be aware a school corporation is included in the definition of "public agency" in IC 5-14-1.5-2.

IC 5-14-1.5-3 allows that except as provided for executive sessions, all meetings of the governing body must be open at all times for the purpose of permitting members of the public to observe and record them. A secret ballot vote may not be taken at a meeting. Also, if another statute allows for an electronic means of communication for a meeting to be conducted, then it does not violate this section.

IC 5-14-1.5-4 states "(a) A governing body of a public agency utilizing an agenda shall post a copy of the agenda at the entrance to the location of the meeting prior to the meeting. A rule, regulation, ordinance, or other final action adopted by reference to agenda number or item alone is void. (b) As the meeting progresses, the following memoranda shall be kept: (1) The date, time, and place of the meeting. (2) The members of the governing body recorded as either present or absent. (3) The general substance of all matters proposed, discussed, or decided. (4) A record of all votes taken, by individual members if there is a roll call. (5) Any additional information required under section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication. (c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

IC 5-14-1.5-5 states, "(a) Public notice of the date, time, and place of any meetings, executive sessions, or of any rescheduled or reconvened meeting, shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting. This requirement does not apply to reconvened meetings (not including executive sessions) where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes thereof, and there is no change in the agenda. (b) Public notice shall be given by the governing body of a public agency as follows:

(1) The governing body of a public agency shall give public notice by posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held.

(2) The governing body of a public agency shall give public notice by delivering notice to all news media which deliver an annual written request for the notices not later than December 31 for the next succeeding calendar year to the governing body of the public agency. The governing body shall give notice by one (1) of the following methods, which shall be determined by the governing body:

(A) Depositing the notice in the United States mail with postage prepaid.

(B) Transmitting the notice by electronic mail, if the public agency has the capacity to transmit electronic mail.

(C) Transmitting the notice by facsimile (fax).

(3) This subdivision applies only to the governing body of a public agency of a political subdivision described in section 2(a)(2), 2(a)(4), or 2(a)(5) of this chapter that adopts a policy to provide notice under this subdivision. Notice under this subsection is in addition to providing notice under subdivisions (1) and (2). If the governing body adopts a policy under this subdivision, the governing body of a public agency shall give public notice by delivering notice to any person (other than news media) who delivers to the governing body of the public agency an annual written request for the notices not later than December 31 for the next succeeding calendar year. The governing body shall give notice by one (1) of the following methods, which shall be determined by the governing body:

(A) Transmitting the notice by electronic mail, if the public agency has the capacity to send electronic mail.

(B) Publishing the notice on the public agency’s Internet web site at least forty-eight (48) hours in advance of the meeting, if the public agency has an Internet web site.

A court may not declare void any policy, decision, or final action under section 7 of this chapter based on a failure to give a person notice under subdivision (3) if the public agency made a good faith effort to comply with subdivision (3). If a governing body comes into existence after December 31, it shall comply with this subsection upon receipt of a written request for notice. In addition, a state agency (as defined in IC 4-13-1-1) shall provide electronic access to the notice through the computer gateway administered by the office of technology established by IC 4-13.1-2-1.
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(c) Notice of regular meetings need be given only once each year, except that an additional notice shall be given where the date, time, or place of a regular meeting or meetings is changed. This subsection does not apply to executive sessions.

(d) If a meeting is called to deal with an emergency involving actual or threatened injury to person or property, or actual or threatened disruption of the governmental activity under the jurisdiction of the public agency by any event, then the time requirements of notice under this section shall not apply, but:

(1) news media which have requested notice of meetings under subsection (b)(2) must be given the same notice as is given to the members of the governing body; and

(2) the public must be notified by posting a copy of the notice according to subsection (b)(1).

(e) This section shall not apply where notice by publication is required by statute, ordinance, rule, or regulation.

(f) This section shall not apply to:

(1) the department of local government finance, the Indiana board of tax review, or any other governing body which meets in continuous session, except that this section applies to meetings of these governing bodies which are required by or held pursuant to statute, ordinance, rule, or regulation; or

(2) the executive of a county or the legislative body of a town if the meetings are held solely to receive information or recommendations in order to carry out administrative functions, to carry out administrative functions, or confer with staff members on matters relating to the internal management of the unit.

"Administrative functions" do not include the awarding of contracts, the entering into contracts, or any other action creating an obligation or otherwise binding a county or town.

(g) This section does not apply to the general assembly.

(h) Notice has not been given in accordance with this section if a governing body of a public agency convenes a meeting at a time so unreasonably departing from the time stated in its public notice that the public is misled or substantially deprived of the opportunity to attend, observe, and record the meeting.”