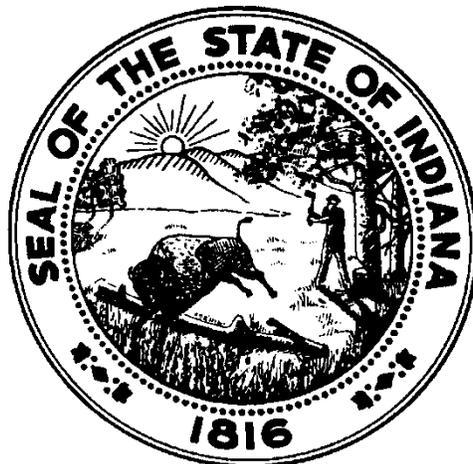


**ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL
FOR EXTRA-CURRICULAR ACCOUNTS**

A HANDBOOK OF INSTRUCTION



Issued by the
STATE BOARD OF ACCOUNTS OF INDIANA

Reissued 2006
Revised 2007
Revised 2009
Revised 2010

TABLE OF CONTENTS

	<u>PAGE</u>	<u>Applicability To Charter Schools</u>
CHAPTER 1		
SCHOOL EXTRA-CURRICULAR ACCOUNT - OVERVIEW		
Introduction-----	1-1	A
Recording Financial Transactions-----	1-1	A
Custody and Control-----	1-1	A
Bonds-----	1-2	A
Subsidiary Ledgers - Reconciling-----	1-2	A
Funds, Records, Accounts, Reports-----	1-2	A
Booster Groups-----	1-3	A
Outside Organization's Records-----	1-3	A
Overdrawn Funds-----	1-3	A
Recording School Corporation Financial Transactions-----	1-4	A
Extra-Curricular Mileage Claims-----	1-4	A
Equipment Purchases-----	1-4	A
Withholding Tax, Social Security and Retirement-----	1-4	A
Accounting for Gifts, Donations-----	1-5	A
Approval of Expenditures-----	1-5	A
CHAPTER 2		
EXTRA-CURRICULAR FORMS AND RECORDS		
Forms and Records-----	2-1	A
Purchase Order and Accounts Payable Voucher (SA-1)-----	2-2	A
Check and Register of Checks (SA-2)-----	2-2	A
Receipt and Register of Receipts (SA-3)-----	2-3	A
Ticket Sales (SA-4)-----	2-3	A
Tickets-----	2-3	A
Financial Report of School Extra-Curricular Accounts (SA 5-1)-----	2-4	A
School Lunch and Textbook Rental Form Nine Reporting-----	2-4	A
Cash Reconciliation (SA 5-2)-----	2-5	A
Detail of Receipts and Expenditures by Fund (SA 5-3)-----	2-5	A
Report Certificate (SA 5-4)-----	2-5	A
Extra-Curricular Ledger (SA-6)-----	2-5	A
Claim for Payment (SA-7)-----	2-6	A
Summary Collection (SA-8)-----	2-7	A
Accountable Items Review (SA-9)-----	2-7	A
CHAPTER 3		
SCHOOL LUNCH PROGRAM (SCHOOL FOOD AND NUTRITION PROGRAM)		
School Lunch Program (School Food and Nutrition Program)-----	3-1	A
School Food Verifications of Eligibility-----	3-2	A
School Food Systems - Prepaid Food-----	3-3	A

CHAPTER 4
TEXTBOOK RENTAL

Textbook Rental -----	4-1	A
-----------------------	-----	---

CHAPTER 5
INVESTMENTS AND INVESTMENT INCOME FUND

Extra-Curricular Investments -----	5-1	A
Investment Losses -----	5-1	A
Interest on Investments -----	5-1	A
Accounting for Investments -----	5-2	A

CHAPTER 6
FEES; DUES; GENERAL FUND; VENDING

Grant Funds and Educational Fees -----	6-1	A
Receipting of Educational Fees -----	6-1	A
Membership Dues -----	6-2	NA
*General Fund (Student Activity Funds) -----	6-2	P
Cafeteria Vending Machines -----	6-3	A
Cash Change Fund -----	6-4	A

CHAPTER 7
PRESCRIBED FORMS, TAXES, AND GENERAL INFORMATION

Prescribed Forms -----	7-1	A
State and Federal Taxes -----	7-2	A
General Information -----	7-3	A

CHAPTER 8
INFORMATION TECHNOLOGY SERVICE CONTROLS

Introduction -----	8-1	A
Disaster Recovery -----	8-1	A
Back Up Processing -----	8-1	A
Physical Security -----	8-1	A
Logical Security -----	8-2	A
Change Controls -----	8-3	A
Audit Trails -----	8-3	A
Input Controls -----	8-3	A
Segregation of Duties -----	8-3	A
Output Controls -----	8-4	A
Interface Controls -----	8-4	A
Internal Processing -----	8-4	A
Error Correction -----	8-4	A
Programming Documentation -----	8-5	A
Operations Documentation -----	8-5	A

	<u>PAGE</u>	<u>Applicability To Charter Schools</u>
User Documentation -----	8-5	A
Computer Output -----	8-5	A
Purchase of Data Processing Hardware and/or Software -----	8-5	A
Possible Applications -----	8-7	A

**CHAPTER 9
PUBLIC PROCEEDINGS AND PUBLIC RECORDS**

Access to Public Proceedings -----	9-1	A
Access to Public Records [IC 5-14-3] -----	9-2	A
Preservation and Destruction of Public Records -----	9-5	A

**CHAPTER 10
CONFLICT OF INTEREST**

Public Servants - Statutory Conflict of Interest [IC 35-44-1-3] -----	10-1	A
Consultants - Statutory Conflict of Interest [IC 5-16-11] -----	10-3	A
Lucrative Office -----	10-4	A
Form 236 (Uniform Conflict of Interest Disclosure Statement) -----	10-5	A

**CHAPTER 11
COMPENSATION AND BENEFITS**

Compensation and Benefits -----	11-1	A
Record of Hours Worked -----	11-1	A
Unemployment Compensation -----	11-2	A
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF) -----	11-2	A
Public Employee Deferred Compensation Plans -----	11-2	A
Travel Policy -----	11-3	A
Commuting Mileage -----	11-3	A
Private Property -----	11-3	A
Personal Property Use -----	11-3	A
Personal Expenses -----	11-3	A
Purchasing Bonuses -----	11-3	A
Suspension With Pay -----	11-3	A
Severance Pay -----	11-4	A

The following is the key to the applicability of the Accounting and Uniform Compliance Guidelines manual for Extra-Curricular Accounts to Charter Schools.

A Applicable to Charter Schools

NA Not applicable to Charter Schools

P Part applicable, as noted

AC Applicable to Conversion Charter Schools

* Page 6-2 down to IC 20-41-1-9

[APPENDIX](#)

[INDEX](#)