

# THE SCHOOL BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 216

December 2016

#### 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 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.
- 6 Deadline for governing body to meet and fix the tax levies, tax rates, and budget for each school participating in a reorganization approved in the general election and effective for property taxes payable in the following year. (IC 36-1.5-4-7(b))
- 8 Last day for county auditor to certify 2017 budgets, rates, and levies for reorganized school corporations to the Department of Local Government Finance (if a public question was approved by voters in 2016). (IC 36-1.5-4-7)
- 16 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2016 budget year from units. (IC 6-1.1-18-5)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November 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.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 30 Deadline for units to file shortfall excess levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(a)(2))
- 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)

#### January

- 1 Legal Holiday – New Year's Day. (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 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 2017 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment 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 2017 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2016 calendar year to be carried forward.
- 16 Legal Holiday – Martin Luther King, Jr's Birthday (observed). (IC 1-1-9-1)

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**ITEMS TO REMEMBER**  
**(Continued)**

**January (Continued)**

- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November 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.
- 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 Last day to furnish Form W-2 to each employee.
- 31 Last day to hold the annual meeting of the school board to organize as the school 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)
- 31 Last day to file Annual Personnel Report (100R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2016 to December 31, 2016.
- 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)

**February**

- 1 Prove all ledgers for the month of January.
- 1 Spring ADM data will be reported on the DOE-ME (Membership) for the 2016-2017 school year and will be submitted by individual student record via the STN Application Center. The Spring count of students in the ADM will occur on Wednesday, February 1, 2017. The collection period for the count is February 1, 2017, 8:00 a.m., EDT, through February 10, 2017, 11:59 p.m. EDT, which is the final date for submission. The clean-up and restricted period will begin on February 11, 2017, at 8:00 a.m. and end on February 17, 2017, 11:59 p.m. EDT. The signoff period will begin on February 18, 2017, at 8:00 a.m. EDT and end on February 24, 2017, at 11:59 EDT. You will not be able to obtain a report for signature until the signoff only period opens.
- 12 Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)
- 15 The Department of Local Government Finance certifies 2017 budgets, rates, and levies, including those of reorganized school corporations. (IC 6-1.1-17-16; IC 36-1.5-4-7)
- 20 Legal Holiday – George Washington's Birthday (observed). (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November 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.
- 28 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 BUS DRIVERS**  
**EMPLOYMENT, INSURANCE, WITHHOLDINGS AND CONTRACTS**

Non-Instructional Employees

IC 20-27-2-4 and IC 20-27-5-4 provide that if a school corporation owns in its entirety the school bus equipment, the corporation may employ school bus drivers in the same manner as other non-instructional personnel who are employed by the school corporation, on a school year basis. All compensation and benefits paid to employees must be included in a labor contract, the salary resolution or the salary schedule adopted by the governing body. The school corporation providing pupil transportation under IC 20-27-5-4 shall purchase and carry public liability and property damage insurance covering the operation of the corporation owned school bus equipment. Additionally, the school corporation may carry such additional insurance, including health and accident and medical payments insurance, as the School Board deems necessary.

Payroll deductions shall be made from the salaries of drivers of corporation owned school buses in the same manner as from other non-instructional employees. These drivers would also be included in worker's compensation insurance and other benefits as provided other non-instructional employees.

Independent Contractors

IC 20-27-2-12 and IC 20-27-5-5 provide that when a school bus driver is required to furnish either the school bus body or the chassis or both, the governing body of the school corporation may enter into a written transportation contract with the school bus driver. The contract form is prescribed by the State School Bus Committee and is titled "Driver Owned Equipment Contract for Transporting Children". Information concerning contracts begins at IC 20-27-5-5. School bus driver contractors furnishing all or part of the transportation equipment have been considered independent contractors and therefore have not been included on the payroll of the school corporation or subject to payroll deductions. However, IC 20-27-5-6(b) now states "The fleet contract may include a provision allowing the school bus drivers to be eligible for the life and health insurance benefits and other fringe benefits available to other school personnel."

Fleet Contractors

When a pupil transportation contractor is required to furnish two (2) or more school buses and school bus drivers, the governing body of a school corporation shall enter into a written fleet contract. The fleet contract form is prescribed by the State School Bus Committee and is titled "Fleet Contract for Transporting Children". Information concerning fleet contracts is provided beginning at IC 20-27-5-6.

School bus drivers performing under the provisions of a fleet contract have not been included on the payroll of the school corporation since they are working under the provisions of an independent contract. These contractors have not been subject to payroll deductions. IC 20-27-5-5(b) now states "The transportation contract may include a provision allowing the school bus driver to be eligible for the life and health insurance benefits and other fringe benefits available to other school personnel."

The Internal Revenue Service should be consulted to determine if the providing of fringe benefits or the control of work conditions would have an impact on payroll status in any individual school corporation.

The School Bus Driver's Employment Contract, Driver Owned Equipment Contract for Transporting Children and Fleet Contract for Transporting Children are currently available on IDOE's Transportation webpage. <http://www.doe.in.gov/transportation/school-transportation-administrators-supervisor-information>

## **INSURANCE FOR SCHOOL LUNCH EMPLOYEES**

### Compensation Insurance.

Pursuant to IC 22-3-6-1, all State and political subdivisions are subject to the provisions of the Worker's Compensation Act. The Attorney General provided in Official Opinion 61 of 1949 that cooks and cooks' helpers employed for the school lunch program are eligible for benefits under the Worker's Compensation Act. We are not aware of any changes to the Opinion. IC 20-41-2-4 authorizes the governing body of a school corporation to supervise and control a school lunch program through a school lunch fund in a school corporation bank account or through an extra-curricular bank account. The employees of a school lunch program in either method are to be included in any worker's compensation policy covering school corporation employees. Payment of premium on the policy shall be made from the general fund of the school corporation; however, in the case of a school corporation whose school lunch fund is in the extra-curricular account, the school lunch fund may reimburse the school corporation general fund for the amount of the premium paid on account of school lunch employees or any part thereof, if so determined by a board of school trustees.

We recommend in school corporations where school lunch cooks and helpers are paid from an extracurricular account that provisions specifically state in the worker's compensation insurance policy that said policy includes school lunch personnel paid from an extra-curricular account.

### Group Insurance.

If the school lunch program is administered through a school lunch fund in the school corporation records, the school lunch personnel would be non-instructional employees of the school corporation and would be included in any contract for group insurance as defined in IC 5-10-8-1 which the school corporation carries for employees. That portion of the premium of such insurance which is paid by the school corporation would be disbursed from the school lunch fund. IC 5-10-8-1 states in part: "(1) 'Employee' means: (A) an elected or appointed officer of official, or a full-time employee; (B) if the individual is employed by a school corporation, a full-time or part-time employee; (C) for a local unit public employer, a full-time or part-time employee or person who provides personal services to the unit under contract during the contract period; . . . "

If the school lunch program is administered through an extra-curricular account, the salaries and any employer paid group insurance premiums for the school lunch personnel will normally be paid from the school lunch fund in the extra-curricular account. IC 5-10-8-2.6 provides that a public employer has authority to contract for group insurance in relation to employees and pay a part of the cost of such insurance. IC 5-10-8- 2.6(b) states "A public employer may provide programs of group insurance for its employees and retired employees. The public employer may, however, exclude part-time employees and persons who provide services to the unit under contract from any group insurance coverage that the public employer provides to the employer's full-time employees. A public employer may provide programs of group health insurance under this section through one (1) of the following methods: (1) By purchasing policies of group insurance. (2) By establishing self-insurance programs. (3) If the local unit public employer is a school corporation, by electing to participate in the local unit group of local units that offer the state employee health plan under section 6.7 of this chapter. A public employer may provide programs of group insurance other than group health insurance under this section by purchasing policies of group insurance and by establishing self-insurance programs. However, the establishment of a self-insurance program is subject to the approval of the unit's fiscal body." An appropriation may be made in the food services function of the school corporation general fund to pay some of the cost of the school lunch program when necessary and the governing board so desires. Thus, an appropriation of general fund money may be made for salaries and wages of school lunch personnel and for a part of the cost of premium on group insurance for school lunch personnel when the program is administered in an extra-curricular account.

## **SCHOOL LUNCH MEAL CHARGE POLICIES AND COLLECTION OF DELINQUENT MEAL PAYMENTS**

### Local Meal Charge Policies

On July 8, 2016, the USDA issued Memo 46-2016 providing requirements and guidance for school food authorities (SFA) to institute and communicate a meal charge policy. The memo states, "Because all students in participating schools may receive reimbursable meals, all SFAs must have a policy in place for children who are participating at the reduced or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service." It is required that students and their parents or guardians must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. The memo includes a deadline of July 1, 2017 for all SFAs to have established and communicated their written meal charge policy.

The memo provides guidelines for what can be included in the meal charge policy: (1) allowing students to charge all types of available reimbursable meals; (2) offering alternate meals; (3) impose a limit on charges; (4) allow neither meal charges nor offer alternate meals. School also have the ability to make the meal charge policy throughout the entire School Corporation or it can vary based on student grade levels. In addition to including situations when a meal is charged, the policy must include the steps taken for collecting delinquent meal charge debt, if allowed.

SP 46-2016: *Unpaid Meal Charges: Local Meal Charge Policies*, <http://www.fns.usda.gov/unpaid-meal-charges-local-meal-charge-policies>

### Collection of Delinquent Meal Payments

On July 8, 2016, the USDA issued Memo 47-2016 clarifying the processes of designating delinquent debt that has been determined to be uncollectable as bad debt and obtaining assistance to offset bad debt losses. The memo defines "delinquent debt" as debt that is considered collectable and efforts are being made to collect it. Since, the amount owed is still considered collectable, then it should remain part of the Prepaid School Lunch fund (8400). The memo allows for delinquent debt to be carried over from school year to school year. It also, states that SFAs must make a reasonable effort to collect delinquent debts and expenses incurred while attempting to collect are allowable uses of the School Nutrition Program grant.

The memo defines "bad debt" as debts which have been determined to be uncollectable. It goes on to say once amounts are classified as bad debts that they must be written off and taken as an operating loss. 2 CFR 200.426 states, "Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable." Therefore, School Nutrition Program grant funds cannot be used cover the costs of writing off bad debt. The operating loss must be absorbed by using non-Federal funds. Transfers to the Prepaid School Lunch fund (8400) to cover bad debts may be made from the General fund (100), special funding from State or Local grants, funding received from school or community organizations, or other donations. USDA has also provided a Q&A memo on unpaid meal charges that includes the following:

#11. If a child graduates or moves to a new school district, may the SFA use funds remaining in the child's account to cover meal charge debt accrued by other students?

When a child leaves the district or graduates, SFAs must attempt to contact the child's household to return any funds remaining in the student's account. However, SFAs may encourage families that are not approved for free or reduced price meals to donate the funds remaining in their account rather than receiving a refund when their child leaves the school. These funds could be used to cover unpaid meal charges that were uncollectable.

SP 47-2016: *Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments*, <http://www.fns.usda.gov/unpaid-meal-charges-clarification-collection-delinquent-meal-payments>

SP 57-2016: *Unpaid: Guidance and Q&A*, <http://www.fns.usda.gov/unpaid-meal-charges-guidance-and-qas>

### **APPROVAL OF ACCOUNTS PAYABLE VOUCHERS (CLAIMS) BY GOVERNING BOARD**

The board of school trustees or other governing body of a school corporation has the responsibility to examine and approve all accounts payable vouchers (claims) before they are forwarded to the treasurer of the school corporation for checks to be written in payment thereof. Accordingly, each accounts payable voucher (claim) should be made available for examination by each member of the board present at a public meeting.

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 or official having jurisdiction over allowance of payment of the claim. [IC 5-11-10-1.6]

The board may use signature stamps for approving accounts payable vouchers (claims) if the board adopts a resolution approving such use. Separate individual signature stamps would be required for each member of the board since all members may not be present at each meeting. If signature stamps are used, each stamp must be in the possession or control of the person whose signature is contained thereon.

IC 5-11-10-2 requires the State Board of Accounts to prescribe a form which will permit claims from two (2) or more claimants to be listed on a single document. IC 5-11-10-2 further provides that when such list is signed by members of the governing body, showing the claims and amounts allowed each claimant and the total claimed and allowed as listed on such document, the members of such governing body need not sign each claim. The form prescribed under this provision shall be prepared by or filed with the disbursing officer of the political subdivision (Treasurer of a School Corporation) together with the supporting claims and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office.

The State Board of Accounts has prescribed General Form 364 titled "Accounts Payable Voucher Register". The form provides for showing the dates of the period covered and the number of each page and the total number of pages, date the claim was filed with the school corporation by the claimant, the number assigned to the claim by the school corporation, the name of the claimant, the fund to which the payment will be charged, the amount of the claim as filed, the amount allowed by the board, the check number and any necessary memoranda concerning the claim, particularly in relation to amounts disallowed.

When using General Form 364 in the process of allowing claims, members of the board need not sign or initial each claim. All members present at the meeting at which the claims listed on the register are allowed, in whole or in part, must sign the register.

### **HOW TO AVOID RANSOMWARE**

A local governmental entity recently became a victim to ransomware. Ransomware is a type of malicious software designed to block access to a computer system until a sum of money is paid. The principle of ransomware is that the malware encrypts files on a system's hard drive using an unbreakable key, and this is decrypted by the attacker once a ransom is paid. Beware of unexpected or suspicious emails, especially those containing a link or requesting a reply. Most ransomware is delivered via email and the typical overall themes are shipping notices from delivery companies. Also, many attacks are delivered by mass random emails because the intention is to infect as many as possible to maximize the chances of getting a result.

Consider your unit's policies related to the protection of computer information. The most common advice to recover from an attack by ransomware relies largely on whether a good backup policy is employed. Backup expectations are discussed Chapter 14 of the Accounting and Uniform Compliance Guidelines Manual for Townships. Governmental entities also should keep their anti-virus software up-to-date and apply security patches in a timely manner.

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