

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

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PREPAID SCHOOL LUNCH

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts, which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from 8400 using expenditure account 31900 Other Food Services and receipt this into fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of the 8400 fund be reconciled with the total of the individual meal accounts.

THE SCHOOL BULLETIN
And Uniform Compliance Guidelines

Volume 225, Page 2

February 2019

INDEX TO
THE SCHOOL ADMINISTRATOR
VOLUMES 187 TO 225 INCLUSIVE
(Symbol 187-5 Designates Volume 187, Page 5)

Access to Public Records	189-6
Accounts Payable Voucher.....	214-5
Accounts Receivable – School Lunch and Textbook Rental	201-9
Additional Appropriations.....	207-7
Additional Pupil Count - Vocational Education	196-6
Administrative Expense	209-4
Affordable Care Act Penalties, Fines, or Tax.....	202-2
Agreements	
Joint Services and Supply	188-3
American Recovery and Reinvestment Act (ARRA) (Stimulus) of 2009 Interest Income	189-6
Annual Performance Grant	213-7
Annual Report of Employees Names, Address, Duties and Compensation (100R).....	200-9
Annual and Performance Reports	218-2
Annuity Accounts	187-3
Appropriations - Encumbrances.....	204-5
Approval of Accounts Payable Vouchers.....	216-6
Approved Depositories.....	214-5
Assignment of Wages	198-9
Athletic Officials	
Independent Contractor or Employee.....	204-7
Payment.....	204-7
Attendance Officer	208-3
Attorney General - Opinions	
Health Service Fees.....	195-5
Quorum for School Board Action	191-4
Audiometer Tests.....	215-6
Audits	189-5
Audits and Audit Assistance	192-5
Audit Cost.....	189-5
Average Daily Membership.....	182-3 203-4
Bad Checks.....	204-3
Band Uniforms	214-2
Bank Statements.....	209-2
Bids Opening.....	203-5
Boards of Finance - Meeting.....	212-3
Board of School Trustees - Employees	184-3
Compensation	191-3
Quorum	191-4
Bond Payments.....	191-6
Bond Tax Anticipation Warrants	197-5
Bonds - Official	
Updated Audit Position on P.L. 2015-230.....	212-4
Audit Position on P.L. 2015-230	211-4
All Bonding Situations	189-2
Faithful Performance of Duty	189-2
Treasurer Extra-Curricular Account.....	189-2
Treasurer and Deputy School Corporation	200-5

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Volume 225, Page 3

February 2019

Bonds - General Obligation.....	202-5
Final Action	192-5
Bus Drivers	
Contracts.....	187-5
Methods of Payment.....	198-2
Methods of Payment.....	209-3
Bus Replacement Fund Plan and Notice to Taxpayers.....	210-3
Cafeteria Vending Machines.....	207-8
Capital Assets	191-8
Capital Assets Establishing the Estimated Cost.....	205-14
191-8	
Capital Projects Fund.....	198-3
Capital Projects Fund Plan and Notice to Taxpayers	210-3
Cash Change Fund.....	206-3
Certified Checks.....	213-3
Charge for Use of School Facilities	219-4
Claims	
Vendors.....	201-4
Collective Bargaining Agreements.....	198-10
203-8	
Common School Fund Bonds.....	188-2
Compensatory Time - Fair Labor Standards Act.....	218-5
Computer Consortium Advancements and Training Grants.....	205-9
Conflict of Interest.....	212-3
210-3	
204-6	
191-9	
Contractor Withholding	196-9
Contracts Reviewed by Board	201-2
Between Governmental Units	192-2
Including Travel Expense	189-3
Retiring Employees.....	207-4
Contracts with Private Schools	193-2
Court Filing Fees.....	210-3
Credit Cards.....	196-7
Credit Card Refunds	208-5
Curricular Material	
Calculations	185-7
Free and Reduced Applications.....	186-5
Rentals	199-5
Storage and Disposal.....	203-4

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Deferred Compensation	212-3
Dependent Children - Transfer Tuition	190-4
Depositories Approved.....	193-2
	190-5
	200-5
Deposits on Behalf of Local Employees	200-7
Digest of Laws	214-6
	210-6
	206-7
	198 A
	194 A
	189 A
Disposition of Old Outstanding Checks	214-3
Donations to Outside Organizations – Extracurricular Accounts.....	200-7
Drop Out Reports.....	199-5
Drug Free Workplace.....	210-6
Dual Office Holding - School Board Member.....	188-5
Duplicate Warrants	202-12
Early Retirement – Buyout Plans.....	189-5
Educational License Fees.....	218-4
Electronic Funds Transfer.....	210-4
	202-4
Electronic Funds Transfer – School Lunch.....	199-8
Electronic Banking Scheme	217-3
Employees' Compensation	
Assignment of Wages	198-9
Payment to Bank.....	200-7
Employee Moving Expenses.....	191-3
Encumbered Appropriation	204-5
Energy Programs and Capital Projects Fund	193-5
Energy Savings.....	199-6
Errors and Omissions Insurance	191-5
Evaluation Committees.....	211-9
Exclusive or Franchise Contracts	187-6
Extra-Curricular Accounts	
Annual Report	186-3
Booster Clubs	185-5
Donations to Outside Organizations.....	200-7
Faculty/Staff Funds.....	201-8
Fees	185-5
Fundraisers	200-8
Gateway Reporting Requirements.....	214-2
General Fund	193-4
Gift Cards.....	200-8
	201-10
Information	182-3
Investments.....	195-5
Membership Dues.....	196-6
Official(s) Balances	192-9
Policy Updates	200-7
Receipts and Disbursements.....	185-5
Student Activity Fund	193-4
Trips by Employees	210-4

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Extra-Curricular Certified Invoices in Lieu of Signed Claims	217-2
Examiner Identification	191-4
Eye Protection Devices	219-4
Federal Projects	197-2
Fees	190-5
School Bus Rider Fees	190 A
Federal Grant Information	192-10
Field Examiner ID	191-4
Final Budget Action	192-5
Financial Assistance Data Collection – Form	181-8
Financial Assistance for School Children	187-4
Financial Assistance to Non-Governmental Entities	215-4
Financial Reporting Requirements	202-6
Federal Mileage Rate	185-7
Foreign Exchange Students	193-3
Foreign Exchange Teachers	193-2
Forms	
Approval	205-11
Approval Process - Computer	189-7
Spreadsheet Software	186-4
Approval Process - Computer	198-7
Franchise or Exclusive Contracts	187-6
Fundraisers – Extracurricular Accounts	200-8
Funds	
Capital Projects	198-3
Joint Services and Supply	192-3
Transportation	197-4
Garnishment of Salaries and Wages	203-6
Gateway 100-R	200-9
Gateway 100-R	201-10
General Obligation Bonds	202-5
Gift Cards – Extracurricular Accounts	200-8
Gift Cards – Extracurricular Accounts	201-10
Ghost Employment	199-4
Governing Body Term	196-8
Governing Body Term	195-5
Organization Meeting	208-4
Group Insurance	183-4
Guaranteed Energy Savings Contracts	193-5
Guaranteed Energy Savings Contracts	199-6
Health Service Fees	195-5
Holding Corporations	193-3
Holding Corporations	188-4
Holding Corporations	181-7
Home Rule	184-5
Honors Diploma Award	213-3

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Indebtedness.....	181-3
Indiana Bond Bank – Tax Anticipation Warrants	197-5
Indiana Department of revenue Electronic Filing Withholding	192-8
Independence	201-4
Insurance	
Damage Receipts	195-4
Errors and Omissions	191-5
Group	183-4
Property Damage and Liability.....	191-5
School Lunch Employees	216-4
Self.....	202-3
Teacher	211-7
Interest Income	209-5
Interest Rates - Written Obligations	187-3
Interlocal Agreements	192-2
Internal Control	
Internal Control Timeline.....	213-6
Adoption of IC Standards.....	212-6
Suggestions	198-6
Internal Revenue Service.....	184-2
Internet Postings	
Collective Bargaining Agreement	203-8
Superintendent Contract.....	203-8
Contract Provisions for Certain Employees	203-8
	203-5
Investments	
Accounting for	181-6
Cash Managements.....	214-3
Extra-Curricular Accounts	195-4
Government Securities	209-5
Joint Programs.....	188-3
Repurchase Agreements	201-3
Safekeeping Receipts.....	190-4
Joint Programs - Real Estate	188-3
Joint Services and Supply.....	192-2
Jury Duty	184-3
Lease Purchases	188-4
Lease Rental Payments - Holding Corporations.....	193-3
Leased Vehicles and Mileage Expense	191-7
Leave of Absence - National Guard Duty	183-4
	207-5
Legal Advertising	208-7
	204-11
	200-10
	197-6
	196-3
	193-8
	188-6
	181-8

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Volume 225, Page 7

February 2019

Loans	
Advancements to Depleted Funds.....	185-4
School Bus.....	190-2
Tax Anticipation Warrants.....	197-5
Materiality Threshold.....	213-4
Meals and Banquets for Employees.....	197-3
Meals Provided.....	197-3
Membership Dues in Organizations.....	204-5
Mileage Rates – State and Federal.....	201-7
Minimum Wage and Overtime.....	210-3
Moving Expense - Employee.....	191-3
Names of Students No Longer Enrolled.....	199-5
National Guard Duty - Leave for Employees.....	183-4
New Hires.....	181-4
Non-Instructional Employees.....	211-7
Non-Session School Activities.....	224-3
Notary Public.....	184-3
Official Bonds	
Blanket and Individual.....	189-3
Deputy Treasurer.....	189-2
Minimum Annual Premium.....	189-3
Treasurer Extra-Curricular Account.....	189-2
Treasurer of School Corporation.....	212-4
	211-4
	189-3
OMB Circular A-133 Requirements.....	205-10
Open Door Law.....	219-6
Opening of Bids by Committee.....	203-5
Optical Imaged Checks.....	181-6
Option to Purchase Agreement.....	188-4
Organization Meeting - Governing Body.....	218-4
Overdrawn Reimbursable Grant Fund Balances.....	195-6
Payment to Bank of Compensation Due Employees.....	200-7
Payments	
Bonds and Coupons.....	215-6
Due Deceased Employees.....	186-5
Foreign Exchange Teachers.....	187-5
Lease Rental Contracts.....	193-3
School Aid Bonds.....	191-6
Penalties, Fines, or Tax – Affordable Care Act.....	202-2
Pension Reporting.....	206-5
	204-10
Performance Award Grant Memo.....	208-5
Petty Cash.....	212-7
Policing School Crossings.....	215-6
Prepaid School Meal Accounts.....	225-1
Prison Manufactured Articles.....	189-4
Private Schools.....	193-2
Procurement Cards.....	206-2
Promotion Expense of School Corporation.....	210-3
	209-3

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Volume 225, Page 8

February 2019

Property Tax Advances.....	219-6
Property Tax replacement Credit (PTRC).....	189-5
Public Employees Deferred Compensations Plans	212-3
Public Meeting and Internet Posting of Superintendent Contract.....	203-8
Public Purchases	206-4
	189-4
Public Records	201-5
Access.....	189-6
Public Works	200-3
Public Works Under \$150,000	187-7
Publisher's Claim Form	185-8
Purchases	
Computer Hardware and Software	208-5
School Buses	181-4
Special	193-7
Through State Contracts.....	210-6
Quorum for School Board Action	191-4
Rainy Day Fund	203-7
Real Estate for Joint Programs	188-3
Records - Public.....	201-5
	203-5
Reimbursement Grants.....	182-5
Reimbursements by Holding Corporations	206-3
Retainage on Public Works Contract	200-3
Retirement/Early Buyout Plans	189-5
Retirements/Severance Benefits	191-6
Retiring Employees Contracts	207-4
Sabbatical or Sick Leave for Teachers	207-5
Safekeeping Receipts - Investments	190-4
Sale of Property	205-2
Sales Tax	202-3
School Aid Bonds - Payment	191-6
School Board - Employees	191-3
	184-3
School Board Member Compensation – Per Diem.....	191-3
School Bus	
Drivers Contracts	187-5
	198-2
Insurance	216-3
Loans	190-2
Rider Fees	190 A
School Employees and Officials	
Extra-Curricular Trips.....	210-4
Travel Expense	189-3
School Food System – Prepaid Food	211-5

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Volume 225, Page 9

February 2019

School Lunch	
Accounting	194-2
Accounts Receivable	201-9
Electronic Funds Transfer.....	199-8
Forms	194-2
	198-7
Meal Charge Policies	216-5
Prepaid Food	194-4
Prepaid School Meal Accounts.....	225-1
Salaries	192-6
School Lunch and Textbook Rental Form 9 Reporting.....	214-4
School Libraries Free Textbooks	208-4
School Nutrition Director Hiring Guide.....	217-3
School Technology Object	188-5
Self-Insurance	202-3
Secondary Vocational and Technical Education Program Enrollments	196-6
Severance Benefits.....	191-6
Social Security	204-7
	200-9
	196-9
	192-2
	188-2
	184-2
Special Education - Joint Projects	192-3
Special Purchases	193-7
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms.....	198-7
State Distributions – Electronic Fund Transfers School Lunch	199-8
State Examiner Directives.....	
GAAP Reporting Requirement for Schools over 15,000	214-5
Reporting of Variances, Losses, Shortages, or Thefts	212-5
School Fees and Textbook Assistance	211-4
Various	209-5
Stimulus	187-7
	197-5
Taxes	
State Sales.....	202-3
Teachers	
Accumulated Sick Leave	211-8
Aides	211-7
Deferred Compensation.....	212-3
Exchange - Foreign.....	187-5
Extra-Curricular Trips.....	210-4
Insurance	211-7
Retirement Fund	195-3
Sabbatical	207-5
Severance Benefits.....	191-6
Sick Leave (Pay for Unused).....	211-8
Tuition Fees	209-3
Technology Fund Objects and Expenditures.....	191-7
Technology Fund Update – Chart of Accounts.....	191-7
Textbooks	
Accounts Receivable	201-9
Rentals	199-5
Storage	203-4

THE SCHOOL ADMINISTRATOR
And Uniform Compliance Guidelines

Volume 225, Page 10

February 2019

Transfers Between Funds	212-7
Transfer Tuition	
Agreements	206-4
Dependent Children	190-4
Form 515 – Revision	187-8
Foreign Students	193-3
Out of State	195-6
Requirement	187-8
Transportation Fund	207-4
	197-4
Travel Expense	210-4
	189-3
	207-6
Tuition Fees - Payment for Teachers	209-3
	190-4
Unemployment Compensation	217-2
Updates in SBOA Policies – Extracurricular Accounts	200-7
Vending	207-8
Vendor's Claims	201-4
Visual Acuity Tests	213-2
Wind Farms (Turbines Investments)	192-7
Year End Reporting	204-6
Commodities Inclusion in Gateway Grant Section	209-2
Gateway Reporting Requirements	210-2
Grant Reporting on Gateway Annual Report	211-6
	196-9