

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 227

September 2019

ITEMS TO REMEMBER

September

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of May 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.
- 3 Last day for units with appointed boards to submit proposed 2020 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. (IC 6-1.1-17-20)
- 2 Legal Holiday – Labor Day. (IC 1-1-9-1)
- 13 The Fall ADM data will be reported to the Indiana Department of Education for the 2019-2020 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 13, 2019.
- 15 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 15 Last day to upload July files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during February 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.
- 30 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)

October

- 1 Prove all ledgers for the month of September.
- 1 School Employee Organization Affidavit must be completed for IEERB in Gateway.
- 11 Last day to post notice to taxpayers of proposed 2020 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. Notice must be posted at least ten days before the public hearing, which must occur at least ten days before the adoption for most taxing units. (IC 6-1.1-17-3)
- 14 Legal Holiday – Columbus Day (IC 1-1-9-1)
- 15 Last day to upload August files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.

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ITEMS TO REMEMBER
(Continued)

October (continued)

- 19 Last day for units to file excess levy appeals for school Operations fund for transportation, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with DLGF. Last day for units to file request for adjustment for school operations fund for bus replacement. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13; 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 March 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.
- 21 Last possible day for taxing units to hold a public hearing on their 2020 budgets. Public hearing must be held at least ten days before budget is adopted. (IC 6-1.1-17-5)
- 29 Last possible day ten or more taxpayers may object to a proposed 2019 budget, tax rate, or tax levy of a 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)
- 31 Requests for curricular materials reimbursements should coincide with the required collection period beginning October 1, 2019 and ending October 31, 2019 and the required sign-off period beginning November 1, 2019 and ending November 9, 2019. The information is required to be filed per instructions provided by the Department of Education, Office of School Finance.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.
- 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 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)

November

- 1 Prove all ledgers for the month of October.
- 1 Deadline for all taxing units to adopt 2020 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))
- 4 Last day for units to submit their 2020 budgets, rates, and levies to the Department of Local Government Finance through Gateway as prescribed by the Department.
- 12 Last day to print, sign, and upload the completed form DOE-TB for curricular materials 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)

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November (continued)

- 15 Last day to upload September files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).
- 15 Bargaining Status Form 1 must be completed and uploaded to IEERB in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during July 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.
- 22 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)
- 29 Last day to file the Gateway Annual Report and ECA Risk Reports with the State Board of Accounts. (IC 5-11-1-4)
- 30 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)

ANNUITY ACCOUNTS

IC 20-28-9-18 states "(a) Upon a teacher's written request, a governing body shall withhold the requested amount of money from the salary of the teacher for a purpose described in subsection (c). (b) Upon a written request from a beneficiary of the Indiana state teachers' retirement fund, a governing body may receive a given amount of money for a purpose described in subsection (c). (c) The governing body shall hold the amounts described in subsections (a) and (b) and pay the amounts, as requested by the teacher or the beneficiary, to an insurance company or other agency or organization in Indiana that provides, extends, supervises, or pays for: (1) insurance or other protection; or (2) the establishment of or payment on an annuity account; for the teacher. If a dividend accrues on a policy, the dividend shall be paid or credited to the teacher. (d) If less than twenty percent (20%) of the teachers employed by a governing body request payment of the amounts described in subsection (c) to a single recipient, withholding the amounts of money for insurance, dues, or other purposes is discretionary with the governing body." Since the statutory definition of a teacher includes the other professional people of the school corporation, administrators, attendance officers, librarians, etc., the State Board of Accounts will not take audit exception if a school corporation applies IC 20-28-9-18 to those employees also.

IC 5-10-1.1-1 provides, in part, ". . . any political subdivision (as defined by IC 36-1-2-13) may: (1) agree with any employee to reduce and defer any portion of such employee's compensation which under federal law may be deferred under a nonqualified deferred compensation plan and subsequently contract for, purchase, or otherwise procure insurance and investment products appropriate for a nonqualified deferred compensation plan (all referred to in this chapter as "funding"), for the purpose of funding a deferred compensation plan for such employee; (2) if the political subdivision is a school corporation, establish an employee savings plan that is a defined contribution plan qualified under Section 401(a) or 403(b) of the Internal Revenue Code, and contribute amounts to the plan on behalf of eligible employees to be credited and allocated to an account for each employee; and (3) contribute amounts before January 1, 1995, and continue or begin to contribute amounts after January 1, 1995, to a nonqualified deferred compensation plan on behalf of eligible employees, subject to any limits and provisions under Section 457 of the Internal Revenue Code."

FINANCIAL ASSISTANCE FOR SCHOOL CHILDREN

IC 20-33-5-2 requires "The department shall adopt procedures that must be followed by applicants in order for them to qualify for assistance under this chapter. These procedures must include obtaining information needed by the family and social services administration to determine if the recipient is a child who is a member of a qualifying family (as defined in IC 12-14-28-1), including the familial relationship of the child to the head of the household. The financial eligibility standard for an applicant under this chapter must be the same criteria used for determining eligibility for receiving free or reduced price lunches under the national school lunch program." IC 20-33-5-4 states "The department shall provide each school corporation with sufficient application forms for assistance under this chapter. The state board of accounts shall prescribe the forms to be used." The State Board of Accounts, based upon forms and information submitted by the State Department of Education, Division of School and Community Nutrition Programs, has prescribed School Forms 521, Application for Free or Reduced Price Meals and Other Benefits and 522, Application for Free Milk and Other Benefits. Any potential changes or recommendations should be forwarded to the State Department of Education, Division of School and Community Nutrition Programs for consideration in future revisions. Any computer applications will be considered for approval by the State Board of Accounts. IC 20-33-5-6 states in part (b) "If the school corporation makes a determination that the parent is ineligible based on the information in the application, the school corporation shall give the parent written reasons for the denial and inform the parent of the right to request a hearing before the governing body of the school corporation or the governing body's designee. After the determination, the school corporation may bill the parent for the student's fees, but the school corporation may not take any legal action against the parent until the parent has had the opportunity to make an appeal in a hearing before the governing body of the school corporation or the governing body's designee. If the parent pays the fees based on the school corporation's determination, and after the appeal it is determined that the parent qualifies for assistance, the school corporation shall reimburse the parent."

IC 20-33-5-3 states in part "(a) If a parent of a child or an emancipated minor who is enrolled in a public school, in kindergarten or grades 1 through 12, meets the financial eligibility standard under section 2 of this chapter, the parent or the emancipated minor may not be required to pay the fees for school books, supplies, or other required class fees. The fees shall be paid by the school corporation that the child attends. (b) The school corporation may apply for a reimbursement under section 7 of this chapter from the department of the costs incurred under subsection (a). (c) To the extent the reimbursement received by the school corporation is less than the rental fee assessed for curricular materials rental fee, the school corporation may request that the parent or emancipated minor pay the balance of this amount."

PAYMENT OF FOREIGN EXCHANGE TEACHERS

IC 20-28-6 provides the basic contract requirements. IC 20-28-10-3 concerns sabbatical leaves of absence for teachers in the public schools of Indiana and states "(a) A school corporation may grant a teacher, on written request, a sabbatical for improvement of professional skills through: (1) advanced study; (2) work experience; (3) teacher exchange programs; or (4) approved educational travel. (b) After taking a sabbatical, the teacher shall return for a length of time equal to that of the sabbatical leave." When considering all provisions of the above-referenced statutes, the State Board of Accounts is of the audit position a governing board may grant a teacher a sabbatical leave of absence for participation in the exchange program and may grant that teacher compensation in an amount the governing board determines whether or not the school corporation is reimbursed by another employer whom the teacher may serve while on the sabbatical leave. If the teacher fails to return to the school corporation of employment after the sabbatical leave, for a period of time equal to that of the sabbatical leave, such teacher would be subject to refunding to the school corporation any compensation accepted from the school corporation while on the sabbatical leave of absence.

PUBLIC WORKS UNDER \$150,000

IC 36-1-12-4.9 provides "(a) This section applies to a public work for the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property if the cost of the public work is estimated to be less than one hundred fifty thousand dollars (\$150,000). (b) The board may award a contract for public work described in subsection (a) in the manner provided in IC 5-22." We will not take audit exception to expenditures for projects under \$150,000 that maintain the existing condition of the asset or restore the asset to normal operating efficiency and which might qualify as routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property under IC 36-1-12-4.9. Included in our audit position could be expenditures for the replacement and repair of elevators, flooring, ceiling, tile, bathroom fixtures, windows, sidewalks, parking lots, and roofs which would not be part of another public works project. Additionally, the costs associated with reconfiguring the interior of offices (additions/deletions of wiring for electrical outlets, lighting, data lines, and telephones, cubicle walls, etc) and reconfiguring offices with movable walls which would not be part of another public works project, could be considered. Not included would be additions to the structure, reconfiguring offices with permanent walls, change of purpose of an area that involves substantial addition or removal of plumbing or gas lines (adding a kitchen area or bathroom), addition of elevator shafts, parking lots and other like changes to the interior or exterior that involve changes to the structural integrity of the building or improvements to real property, etc. or expenditures for which a determination has been made of the applicability of other provisions of the Public Works Law, IC 36-1-12-1 et seq. Our audit position is with the assumption a determination has been made by the governmental unit in a public meeting of the applicability of IC 36-1-12-4.9 to the proposed public works project.

SELF-INSURANCE FUND – ACCOUNTING

IC 20-40-12-4 states: "The governing body of each school corporation:

(1) may establish a self-insurance fund in accordance with this chapter for the purposes described in:

- (A) section 5(1) through 5(3) of this chapter; and
- (B) section 5(4) of this chapter as section 5(4) of this chapter applies to governing body or school employee coverage other than coverage for health care services; and

(2) shall, if the governing body elects to provide a self-insurance program to cover health care services, establish a self-insurance fund for the purposes described in section 5(4) of this chapter as section 5(4) of this chapter applies to health care services."

Uses of fund

IC 20-40-12-5 states: "The fund may be used to provide money for the following purposes:

- (1) The payment of a judgment rendered against the school corporation, or rendered against an officer or employee of the school corporation for which the school corporation is liable under IC 34-13-2, IC 34-13-3, or IC 34-13-4 (or IC 34-4-16.5, IC 34-4-16.6, or IC 34-4-16.7 before their repeal).
- (2) The payment of a claim or settlement for which the school corporation is liable under IC 34- 3-2, IC 34-13-3, or IC 34-13-4 (or IC 34-4-16.5, IC 34-4-16.6, or IC 34-4-16.7 before their repeal).
- (3) The payment of a premium, management fee, claim, or settlement for which the school corporation is liable under a federal or state statute, including IC 22-3 and IC 22-4.
- (4) The payment of a settlement or claim for which insurance coverage is permitted under IC 20-26-5-4(15)."

SELF-INSURANCE FUND – ACCOUNTING (Continued)

Sources of fund

IC 20-40-12-6 states: "Subject to the approval of the commissioner of insurance, the governing body of the school corporation may:

- (1) transfer to the fund an amount of money in the education fund or operations fund budget in accordance with the categories of expenditures established under IC 20-42.5-3;
- (2) transfer money from the education fund or operations fund in accordance with the categories of expenditures established under IC 20-42.5-3 to the fund;
- (3) appropriate money from the education fund or operations fund in accordance with the categories of expenditures established under IC 20-42.5-3 for the fund; or
- (4) transfer money from the operations fund to the fund, to the extent that money in the operations fund may be used for property or casualty insurance."

If a school corporation desires to appropriate funds in the education fund or operations fund for the transfer to a self-insurance fund, the funds should be budgeted in account 60100.

The funds would be recorded in the education fund or operations fund as a transfer out (60100) and recognized in the self-insurance fund as a transfer in (5200).

Please note self-insurance funds are to be in the custody, control and responsibility of the school corporation treasurer in accordance with IC 20-26-4-1(d). Accordingly, fund numbers 1100-1110 have been designated to account for all self-insurance funds. Authorized expenditures should be made in the same manner as other school corporation expenditures.

HEALTH SAVINGS ACCOUNTS PAYMENTS

It has come to our attention that some units are not using payroll withholding funds to account for the employee directed Health Savings Account payments. Instead, the units make direct deposits to the Health Savings Accounts in a similar manner to the process of making net pay direct deposits to the employee's bank account. Historically, our audit position has been to take exception to this accounting practice because all payroll transactions were not being recorded in the financial records. The State Board of Accounts has revised the audit position on this process and we will not take audit exception to amounts approved by employees being deposited directly into Health Savings Accounts without the use of a payroll withholding fund, provided the following criteria are observed:

- 1) Unit is following state and federal guidelines of Health Savings Accounts;
- 2) Reports of amounts deposited into Health Savings Accounts are produced in detail by employee for each individual payroll period and maintained for audit; and
- 3) Amounts deposited into Health Savings Accounts (employee and employer share) are approved by the governing board.

SBOA YOUTUBE CHANNEL

The State Board of Accounts has a YouTube Channel. As we receive questions at trainings sessions we plan to release short and relevant training videos to supplement our trainings. When a video is released you will receive an email from communications@sboa.in.gov. You are also able to subscribe to our channel to receive updates via YouTube notifications. To access the SBOA YouTube Channel, there is a link under the Presentations and Training Materials sections of the SBOA website. You may also click on this link to view other training videos - <https://www.youtube.com/channel/UC62Ozm0wY81GZHIpK2UjrLA> .

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cos of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisitions from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1946, then the estimated cost of the asset should be reported as \$6,080.00.

$$\$76,000.00 \times .08 = \$6,080.00$$

TABLE OF COST INDEXES
1913 to 2018

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2018	1.00	1992	.56	1965	.13	1938	.06
2017	.98	1991	.54	1964	.12	1937	.06
2016	.96	1990	.52	1963	.12	1936	.06
2015	.94	1989	.49	1962	.12	1935	.05
2014	.94	1988	.47	1961	.12	1934	.05
2013	.93	1987	.45	1960	.12	1933	.05
2012	.91	1986	.44	1959	.12	1932	.05
2011	.90	1985	.43	1958	.12	1931	.06
2010	.87	1984	.41	1957	.11	1930	.07
2009	.85	1983	.40	1956	.11	1929	.07
2008	.86	1982	.38	1955	.11	1928	.07
2007	.83	1981	.36	1954	.11	1927	.07
2006	.80	1980	.33	1953	.11	1926	.07
2005	.78	1979	.29	1952	.11	1925	.07
2004	.75	1978	.26	1951	.10	1924	.07
2003	.73	1977	.24	1950	.10	1923	.07
2002	.72	1976	.23	1949	.09	1922	.07
2001	.71	1975	.21	1948	.10	1921	.07
2000	.69	1974	.20	1947	.09	1920	.08
1999	.66	1973	.18	1946	.08	1919	.07
1998	.65	1972	.17	1945	.07	1918	.06
1997	.64	1971	.16	1944	.07	1917	.05
1996	.63	1970	.15	1943	.07	1916	.04
1995	.61	1969	.15	1942	.06	1915	.04
1994	.59	1968	.14	1941	.06	1914	.04
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		1966	.13	1939	.06		

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IDOE – OBJECT CODE CROSSWALK

There has been confusion about which object codes should be used since the new chart of accounts was implemented at the beginning of 2019. The Indiana Department of Education (IDOE) has released an object code crosswalk to assist schools with recent changes made to the IDOE form 9 object codes that have been changed. This crosswalk has been included on the next page of this bulletin and corresponding changes have been made to chapter 8 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations on the State Board of Accounts' website.

FY 2020 Object Code Crosswalk

	FY19 Object Code	FY20 Object Code	Description
Under Capitalized Threshold	530	530	Communications and Subscriptions/Licensing Under the LEA's Capitalized Threshold. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads and online encyclopedias) <u>that do not meet capitalization eligibility.</u>
	730	655	Supplies - Technology Related Under the LEAs Capitalized Threshold. Supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, copiers, parallel cables, and monitor stands. Laptops, E-readers, including Kindles, and iPads that fall below capitalization thresholds should be reported here as well.
	730, 733, 611	611	Supplies - Nontechnology Related Under the LEAs Capitalized Threshold. Examples would include equipment, machinery, furniture, fixtures, office supplies and other items that are not considered technology related that fall below capitalization thresholds per unit.
	731	657	Vehicles Under the LEA's Capitalized Threshold. Expenditures for the purchase of conveyances to transport persons or objects that fall below the capitalization thresholds.
Over Capitalized Threshold	735	734*	Vehicles Over the LEA's Capitalized Threshold. Expenditures for the purchase of conveyances to transport persons or objects that exceed the lesser of the LEA's capitalization policy threshold or \$5,000 dollars. (Vehicles for driver's education should be coded to accounts 1XXXX.)
	735	735*	Nontechnology-Related Equipment Over the LEA's Capitalization Threshold. Equipment and furniture purchases having a useful life of more than one year that exceed the lesser of the LEA's capitalization policy threshold or \$5,000 dollars <u>per unit.</u>
	735	741*	Technology-Related Hardware Over the LEA's Capitalized Threshold. Expenditures for technology-related equipment and technology infrastructure that exceed the lesser of the LEA's capitalization policy threshold or \$5,000 dollars <u>per unit.</u>
	735	742*	Technology Software/Licensing Over the LEA's Capitalized Threshold. Expenditures for purchased software or licensing used for educational or administrative purposes that exceed the lesser of the LEA's capitalization policy threshold or \$5,000 dollars <u>per unit.</u>
			* <i>to meet Capitalization eligibility, the acquisition must be tangible property with a useful lifespan of at least one year.</i>
Object codes 730 - 733 will no longer be valid object codes			

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