

# THE SCHOOL BULLETIN

## And Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 235, Page 1

September 2021

### 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 units with appointed boards to submit proposed 2022 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)
- 6 Legal Holiday – Labor Day. (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 Last day to upload July files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 17 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in fall 2021 and spring 2022. (I.C. 20-43-4-2) The fall 2021 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **September 17, 2021**, which is the second Friday after Labor Day. (511 IAC 1-3-1(h)). The spring 2022 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **February 1, 2022**. Both counts will be used in the FY 2022 State Tuition Support formula to determine Basic Grant distributions to public school corporations and charter schools.
- 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 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.
- 12 Last day to post notice to taxpayers of proposed 2022 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)
- 11 Legal Holiday – Columbus Day (IC 1-1-9-1)

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**ITEMS TO REMEMBER**  
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**October (continued)**

- 15 Last day to upload August files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 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 September 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 Last possible day for taxing units to hold a public hearing on their 2022 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 2022 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 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 2022 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))
- 8 Last day for units to submit their 2022 budgets, rates, and levies to the Department of Local Government Finance through Gateway as prescribed by the Department.
- 11 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 15 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 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).

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**(Continued)**

**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 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 October 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 – Thanksgiving Day (IC 1-1-9-1)
- 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)

**December**

- 1 Prove all ledgers for the month of November.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 15 Last day to upload October 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 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)
- 31 Deadline for the Department of Local Government Finance to certify 2021 budgets, tax rates, and tax levies. (IC 6-1.1-17-16)
- 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 for the Department of Local Government Finance to accept additional appropriation requests for the 2019 budget year from units. (IC 6-1.1-18-5)

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**SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES**

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm>. The Indiana Department of Education (IDOE) has issued a frequently asked questions document regarding object code changes that can be found on Moodle.

- Chapter 4 – Fund 7910 American Rescue Plan Elementary and Secondary Schools Emergency Relief Fund - Homeless Children and Youth (ARP-HCY) CFDA 84.425W – **Added**.
- Chapter 4 – Fund 7911 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP) CFDA 84.027X – **Added**.
- Chapter 4 – Fund 7912 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP) CFDA 84.173X – **Added**.
- Chapter 4 - Governmental Accounting Standards Board (GASB) fund type definitions - **Added** (at the end of this chapter).
- Chapter 4 – Fund 7922 - Governor's Emergency Education Relief (GEER III) – **Removed**.
  - Chapter 4 – Fund 7922 – CTE Summer Bridge Fund – **Added**.
- Chapter 5 – Receipt Code 1130 – disallowed to be used in the Debt Service Fund (see “DEBT SERVICE – CERTIFIED SHARES” bulletin article in this volume).
- Chapter 5 – Receipt Code 4220 – **Removed** (use 4223).
- Chapter 5 – Receipt Code 5200 – **Description changed** (temporary transfers should use 5450).
- Chapter 6 – Expenditure Codes 23220, 25196, 26100, 27010, 31100 – allowed in Special Funds.
- Chapter 6 – Expenditure Code 25195 – allowed for use in School Lunch Fund.
- Chapter 8 – Object Code 110 – Salaries of Teachers – **Description and title changed**.
- Chapter 8 – Object Code 111 – Salaries of Temporary Teachers – **Added**.
- Chapter 8 – Object Code 114 – Salaries of Instructional Aides and Assistants – **Added**.
- Chapter 8 – Object Code 116 – Salaries of Long-term Substitute Teachers, Non-certified – **Added**.
- Chapter 8 – Object Code 117 – Salaries of Substitute Teachers, Certified – **Added**.
- Chapter 8 – Object Code 118 – Salaries of Substitute Teachers, Non-certified – **Added**.
- Chapter 8 – Object Code 119 – Salaries of Long-term Substitute Teachers, Certified – **Added**.
- Chapter 8 – Object Code 120 – Salaries of Other Noncertified Staff – **Description and title changed**.
  - Object Code 122 – Salaries of Other Noncertified staff – **moved to Object Code 120**.
    - Per the IDOE object code 122 will temporarily be available for schools to use in the form 9 upload if they have received IDOE's approval.
- Chapter 8 – Object Code 121 – Salaries of Other Certified Staff – **Added**.
- Chapter 8 – Object Code 130 – Temporary Salaries – **Description added**.
- Chapter 8 – Object Code 140 – Overtime Salaries – Description changed
- Chapter 8 – Object Code 141 – Additional Compensation Awarded to a Majority of Teachers – **Added**.
- Chapter 8 – Object Code 142 – Additional Compensation Awarded to a Majority of Temporary Teachers – **Added**.
- Chapter 8 – Object Code 143 – Additional Compensation Awarded to a Majority of Part-time Teachers – **Added**.
- Chapter 8 – Object Code 144 – Additional Compensation Paid to Teachers – **Added**.
- Chapter 8 – Object Code 145 – Additional Compensation Paid to Temporary Teachers – **Added**.
- Chapter 8 – Object Code 146 – Additional Compensation Paid to Part-time Teachers – **Added**.
- Chapter 8 – Object Code 147 – Additional Compensation Paid to Instructional Aides and Assistants – **Added**.
- Chapter 8 – Object Code 148 – Additional Compensation Paid to Substitute Teachers – **Added**.
- Chapter 8 – Object Code 149 – Additional Compensation Paid to Other Certified Staff – **Added**.
- Chapter 8 – Object Code 150 – Additional Compensation Paid to Other Non-certified Staff – **Added**.
- Chapter 8 – Object Code 530 – Communications and Research Material Licensing/Subscriptions Under the LEA's Capitalized Threshold – **Description changed**.

### **SBOA 100 YEARS (1909-2009) SPECIAL VIDEOS**

Former Supervisor for Schools and Townships, Chuck Nemeth, produced the following presentations which can now be found on YouTube. If you are interested in a historical perspective into the State Board of Accounts, the videos below include some great photos and interviews with former State Examiners.

- Introduction (no sound) - [https://www.youtube.com/watch?v=WuQU\\_nryDHM](https://www.youtube.com/watch?v=WuQU_nryDHM)
- Part 1 – <https://www.youtube.com/watch?v=LsEe1i4rtzg>
- Part 2 – <https://www.youtube.com/watch?v=UCs2gGvMWQI>
- Part 3 – <https://www.youtube.com/watch?v=jL9zxT7btXM>
- Part 4 – <https://www.youtube.com/watch?v=leF9VXaN6fc>

### **REPORTING CYBERSECURITY INCIDENTS**

House Enrolled Act 1169 (2021) added IC 4-13.1-2-9 as a new section to the Indiana Code which requires political subdivisions, as defined in IC 36-1-2-13, to report any cybersecurity incident using their best professional judgement to the Indiana Office of Technology (IOT) without unreasonable delay and not later than two business days after discovery of the cybersecurity incident. A cybersecurity incident may consist of one or more of the following categories of attack vectors: (1) Ransomware, (2) Business email compromise, (3) Vulnerability Exploitation, (4) Zero-day exploitation, (5) Distributed denial of service, (6) Web site defacement, (7) Other sophisticated attacks as defined by the chief of information officer and that are posted on the officer's Internet web site. (IC 4-13.1-1-1.5)

Cybersecurity incidents can be reported on IOT's web site at the following webpage.  
<https://www.in.gov/cybersecurity/report-a-cyber-crime/>

### **TEACHER RETIREMENT FUND DEDUCTIONS**

IC 5-10.2-3-2 states: "(a) Subject to IC 5-10.2-2-1.5, as used in this section, "compensation" means: (1) the basic salary earned by and paid to the member; plus (2) the amount that would have been a part of the basic salary earned and paid except for the member's salary reduction agreement established under Section 125, 403(b), or 457 of the Internal Revenue Code. (b) Except in cases where: (1) the contribution is made on behalf of the member; or (2) a retired member of the Indiana state teachers' retirement fund may not make contributions during a period of reemployment as provided in IC 5-10.2-4-8(e); each member shall, as a condition of employment, contribute to the fund three percent (3%) of the member's compensation. (c) Except as provided in IC 5-10.2-4-8(e), a member of a fund may make contributions to the member's annuity savings account in addition to the contributions required under subsection (b). The total amount of contributions that may be made to a member's annuity savings account with respect to a payroll period under this subsection may not exceed ten percent (10%) of the member's compensation for that payroll period. The contributions made under this subsection may be picked-up and paid by an employer as provided in subsection (d). (d) In compliance with rules adopted by each board, an employer, under Section 414(h)(2) of the Internal Revenue Code, may pick-up and pay the contributions under subsection (c), subject to approval of the board and to the board's receipt of a favorable private letter ruling from the Internal Revenue Service. The employer shall reduce the member's compensation by an amount equal to the amount of the member's contributions under subsection (c) that are picked-up by the employer. The board shall by rule establish the procedural requirements for employers to carry out the pick-up in compliance with Section 414(h)(2) of the Internal Revenue Code. (e) A member's contributions and interest credits belong to the member and do not belong to the state or political subdivision."

**TEACHER RETIREMENT FUND DEDUCTIONS**

(Continued)

IC 5-10.2-3-3 states: "(a) This section does not apply to a retired member who begins a period of reemployment in a covered position more than thirty (30) days after the member's retirement, except as provided in subdivision (2); or. (b) Members' contributions, other than members' contributions paid on behalf of a member, shall be deducted from their compensation even if the net compensation to the member is less than the statutory minimum. (c) The payment of a member's compensation minus the deduction constitutes a complete discharge of all claims for services rendered by the member during the period covered by the payment, except the claim for benefits under this article."

IC 5-10.2-4-3 states in part: "(d) Subject to IC 5-10.2-2-1.5, "annual compensation" means: (1) the basic salary earned by and paid to the member plus the amount that would have been part of that salary but for: (A) the state's, a school corporation's, a participating political subdivision's, or a state educational institution's paying the member's contribution to the fund for the member; or (B) the member's salary reduction agreement established under Section 125, 403(b), or 457 of the Internal Revenue Code; and (2) in the case of a member described in subsection (c) and for years of service to which IC 5-10.4-5-7 does not apply, the basic salary that was not paid during the year but would have been paid to the member during the year under the member's employment contracts, if the member had not taken any unpaid leave of absence to serve in an elected position. The portion of a back pay award or a similar award that the board determines is compensation under an agreement or under a judicial or an administrative proceeding shall be allocated by the board among the years the member earned or should have earned the compensation. Only that portion of the award allocated to the year the award is made is considered to have been earned during the year the award was made. Interest on an award is not considered annual compensation for any year. (e) Compensation of not more than two thousand dollars (\$2,000) received from the employer in contemplation of the member's retirement, including severance pay, termination pay, retirement bonus, or commutation of unused sick leave or personal leave, may be included in the total annual compensation from which the average of the annual compensation is determined, if it is received: (1) before the member ceases service; or (2) within twelve (12) months after the member ceases service."

The State Board of Accounts will not take audit exception if the contributions are made and reported to the fund as the payroll is made. All deductions for the regular teachers' contract do not have to be made prior to June 30. If teachers are paid during July and August, the applicable checks may be written in July and August and the necessary deduction for teacher retirement made at that time. These amounts would be reported on and remitted with the applicable reports along with amounts deducted from summer school contracts and the beginning of the regular contracts for the succeeding school year. Accounting for the teacher's earnings on a contract basis is still required." All payments of salary and wages must be identified on the accounting records so they may be associated with a particular contract.

Retiring teachers may wish to have all payments related to their regular contract, for the fiscal year of employment, paid and reported prior to June 30 for retirement benefit purposes. Service on the contract must have been completed prior to payment and June 30.

**MONEY RECEIVED FOR INSURANCE COVERED DAMAGES**

IC 6-1.1-18-7 states in part: ". . . the fiscal officer of a political subdivision may appropriate funds received from an insurance company if (1) the funds are received as a result of damage to property of the political subdivision; and (2) the funds are appropriated for the purpose of repairing or replacing the damaged property. However, this section applies only if the funds are in fact expended to repair or replaced the property within the twelve (12) month period after they are received."

The State Board of Accounts is of the audit position these funds are considered appropriated at the time the governing body allows the claims for payment of the expense of repair or replacement.

**EXTRACURRICULAR ACCOUNT INVESTMENTS**

*(Please provide a copy of all extracurricular articles to each school building.)*

IC 20-41-1-9 concerning the school extracurricular account provides in part: "(b) The money in the school extracurricular account may be invested under the conditions specified in IC 5-13-10 and IC 5-13-10.5 for investment of state money. However, investments under this section are at the discretion of the principal. The interest earned from any investment may be credited to the school extracurricular account and need not be credited proportionately to each separate extracurricular fund. The interest earned from the investment may be used for any of the following: (1) A school purpose approved by the principal. (2) An extracurricular purpose approved by the principal. (c) Amounts expended under this section for the purposes described in this section are in addition to the appropriation under IC 20-26-5- 4(3)."

The State Board of Accounts is of the audit position that for accounting purposes a necessity exists to establish an Investment Income Fund in the extracurricular account records to which any earnings may be receipted and from which expenditures are made. A dual control will also be necessary to be kept instead of the usual single control for the extracurricular account. One control will be used to record the transactions of the checking account, and another will be used to account for the investment from the total monies on deposit. The balances of these two controls when added together must always equal the total of the balances of all the individual extracurricular funds.

Purchases of equipment and other items which become part of the school facilities, educational supplies, and other items which may be purchased from the stated funds are the direct responsibility of the school board. Therefore, specific equipment type items must be approved by the board before being purchased from the Investment Income Fund.

Since the School Board is the employing authority in a school corporation and IC 20-41-1-4 does provide in part concerning extracurricular expenditures, ". . . All expenditures of the funds are subject to review by the governing board of the school corporation", the school board shall have a policy for all buildings concerning whether investments should be by fund or within an Investment Income Fund as provided herein.

**DEBT SERVICE – CERTIFIED SHARES**

We have received questions regarding transfers of funds from the Operations Fund to the Debt Service Fund. School certified shares, which are "allocations of local income taxes to the school corporation under IC 6-3.6" can be deposited into the Operations Fund (IC 20-40-18-2) or the Referendum Controlled Project Tax Levy Fund (IC 20-40-19-2).

IC 20-46-7-4 states "The governing body of each school corporation shall establish a levy in every calendar year sufficient to pay all obligations."

IC 6-3.6-6-18 states "A civil taxing unit may pledge its certified shares to the payment of bonds or to lease payments for:

- (1) any purpose of the civil taxing unit;
- (2) any purpose of another governmental entity located in any part in the county, including a governmental entity organized on a regional basis; or
- (3) any purpose for which certified shares may be used under IC 6-3.6-10.

The pledge must be approved in an ordinance adopted by the fiscal body of the political subdivision."

Our audit position is that if any Local Income Tax revenue has been pledged under IC 6-3.6-6-18 then this pledge must be in a resolution approved by the school board. The amounts noted in the resolution may be transferred from the Operations Fund to the Debt Service Fund. However, Local Income Tax allocations may not be deposited directly into the Debt Service Fund. The school chart of accounts has been updated accordingly.

**HEALTH SERVICE FEES**

The Attorney General of the State of Indiana on June 15, 2001, issued Official Opinion 2001-4 concerning "Health Service Fees". The conclusion of Official Opinion 2001-4 states "Indiana Constitution Article 8 § 1 and the Indiana General Assembly provide for 'Common school systems wherein tuition shall be without charge.' Also, because they include instruction and education are tuition. Therefore, a school corporation may not charge a separate fee for health services."

**PREGNANCY LEAVE – ADVANCE PAYMENTS**

We have received questions regarding maternity leave for school teachers. Indiana Code 20-28-10-5 states:

“(a) A teacher who is pregnant may continue in active employment as late into pregnancy as the teacher wishes, if the teacher can fulfill the requirements of the teacher's position.

(b) Temporary disability caused by pregnancy is governed by the following:

(1) A teacher who is pregnant shall be granted a leave of absence any time between the commencement of the teacher's pregnancy and one (1) year following the birth of the child, if the teacher notifies the superintendent at least thirty (30) days before the date on which the teacher wishes to start the leave. The teacher shall notify the superintendent of the expected length of this leave, including with this notice either:

(A) a physician's statement certifying the teacher's pregnancy; or

(B) a copy of the birth certificate of the newborn;

whichever is applicable. However, in the case of a medical emergency caused by pregnancy, the teacher shall be granted a leave, as otherwise provided in this section, immediately on the teacher's request and the certification of the emergency from an attending physician.

(2) All or part of a leave taken by a teacher because of a temporary disability caused by pregnancy may be charged, at the teacher's discretion, to the teacher's available sick days. However, the teacher is not entitled to take accumulated sick days when the teacher's physician certifies that the teacher is capable of performing the teacher's regular teaching duties. The teacher is entitled to complete the remaining leave without pay. However, the teacher may receive compensation for the pregnancy leave under a collective bargaining agreement or, if the teacher is not represented by an exclusive representative, by governing body policy.

This section allows for collective bargaining agreements to include compensation procedures for a teacher on pregnancy leave if negotiated into the agreement. However, schools are not able to pro-rate amounts agreed upon in the employment contracts or to pay employees before returning to work. We are of the audit position that these payments would be considered advance compensation. Advance payments are disallowed as noted in Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations.

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