

THE CHARTER SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 4

September 2013

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 the 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.
- 2 Legal Holiday - Labor Day (IC 1-1-9-1)
- 13 All ADM data will be reported on the DOE-ME (Membership) for the 2013-2014 school year and will be submitted by individual student record via the STN Application Center. The count of students in ADM will occur on Friday, September 13, 2013. The required collection period for the count is September 13, 2013, 8:00 a.m., EDT, through September 27, 2013, 11:59 p.m. EDT, which is the final date for submission. The clean-up and restricted period will begin on September 28, 2013, 8:00 a.m. and end on October 3, 2013, 11:59 p.m. EDT. The signoff only period will begin on October 4, 2013, at 8:00 a.m. EDT and end on October 8, 2013 at 11:59 p.m. EDT. You will not be able to obtain a report for signature until the signoff only period opens.

Last day to report and make payment of state and county income tax withheld during August to the Department of Revenue.

October

- 1 Prove all ledgers for the month of September as outlined for the month of August.
- 14 Legal Holiday - Columbus Day (IC 1-1-9-1)
- 20 Last day to report and make payment of state and county income tax withheld during September to the 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 and social security taxes for the third quarter.

Requests for textbook reimbursements should coincide with the required collection period beginning October 1, 2013 and ending October 31, 2013 and the required sign-off period beginning November 1, 2013 and ending November 8, 2013. The information is required to be filed per instructions provided by the Department of Education, Office of School Finance.

Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.

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ITEMS TO REMEMBER (Continued)

November

- 1 Prove all ledgers for the month of October as outlined for the month of August.
- 8 Last day to print, sign, and mail the completed form DOE-TB for textbook reimbursement to DOE. Contact the Department of Education, Office of School Finance, for instructions.
- 11 Legal Holiday – Veterans’ Day (IC 1-1-9-1)
- 20 Last day to report and make payment of state and county income tax withheld during October to the Department of Revenue.
- 28 Legal Holiday - Thanksgiving Day (IC 1-1-9-1)

AVERAGE DAILY MEMBERSHIP (ADM)

Recent audit reports continue to note that records to support Average Daily Membership (ADM) as reported to the Department of Education have not been retained in accordance with IC 5-15-1-1 et seq., the Preservation of Public Records Law.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Officials should maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM. The building level official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

RECORD OF HOURS WORKED

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

- General Form 99 A, Employees' Service Record
- General Form 99B, Employee's Earnings Record
- General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

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GARNISHMENT OF SALARIES AND WAGES

IC 24-4.5-5-105 limits the maximum amount which may be subjected to garnishment and states in part:

"(5) An employer who is required to make deductions from an individual's disposable earnings pursuant to a garnishment order or series of orders arising out of the same judgment debt (excluding a judgment for payment of child support) may collect, as a fee to compensate the employer for making these deductions, an amount equal to the greater of twelve dollars (\$12) or three percent (3%) of the total amount required to be deducted by the garnishment order or series of orders arising out of the same judgment debt. If the employer chooses to impose a fee, the fee shall be allocated as follows:

- (a) One-half (1/2) of the fee shall be borne by the debtor, and that amount may be deducted by the employer directly from the employee's disposable earnings.
- (b) One-half (1/2) of the fee shall be borne by the creditor, and that amount may be retained by the employer from the amount otherwise due the creditor.

The deductions made under this subsection for a collection fee do not increase the amount of the judgment debt for which the fee is collected for the purpose of calculating or collecting judgment interest. This fee may be collected by an employer only once for each garnishment order or series of orders arising out of the same judgment debt. The employer may collect the entire fee from one (1) or more of the initial deductions from the employee's disposable earnings. Alternatively, the employer may collect the fee ratably over the number of pay periods during which deductions from the employee's disposable earnings are required.

(6) The deduction of the garnishment collection fee under subsection (5)(a) or subsection (7) is not an assignment of wages under IC 22-2-6.

(7) An employer who is required to make a deduction from an individual's disposable earnings in accordance with a judgment for payment of child support may collect a fee of two dollars (\$2) each time the employer is required to make the deduction. The fee may be deducted by the employer from the individual's disposable earnings each time the employer makes the deduction for support. If the employer elects to deduct such a fee, the amount to be deducted for the payment of support must be reduced accordingly if necessary to avoid exceeding the maximum amount permitted to be deducted under subsection (3).

(8) A support withholding order takes priority over a garnishment order irrespective of their dates of entry or activation. If a person is subject to a support withholding order and a garnishment order, the garnishment order shall be honored only to the extent that disposable earnings withheld under the support withholding order do not exceed the maximum amount subject to garnishment as computed under subsection (2)."