

**THE SCHOOL BULLETIN**  
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 246, Page 1

September 2024

**ITEMS TO REMEMBER**

**October 2024**

- 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 (Budget Form 3) of proposed 2025 budgets and net tax levies and public hearing to Department of Local Government Finance through Gateway. Units who have not submitted by October 12 will not have time to complete the process before the deadline. (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 (Amended October 2023) in the Monthly and Annual Engagement Uploads application in Gateway.
- 21 Last day for units to file excess levy appeals for school operations fund for transportation or bus replacement, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); 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 2025 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 22 will not have time to complete the process before the deadline. (IC 6-1.1-17-5) Note: This deadline is subject to the scheduling of the public hearing. See October 12 for additional information.
- 29 Last possible day ten or more taxpayers may object to a proposed 2025 budget, tax rate, or tax levy of a political subdivision. Objections 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(b))
- 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 file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.
- 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)

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September 2024

### ITEMS TO REMEMBER (Continued)

#### November 2023

- 1 Prove all ledgers for the month of October.
- 1 Deadline for all taxing units to adopt 2025 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)) Note: This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.
- 8 Last day for units to submit their 2025 budgets, tax rates, and tax levies through Gateway.
- 11 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).
- 15 Last day to upload September files required by State Examiner Directive 2018-1 (Amended October 2023) 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.
- 28 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 2023

- 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 (Amended October 2023) in the Monthly and Annual Engagement Uploads application in Gateway.

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

**December 2023 (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.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 The Department of Local Government Finance certifies 2025 budgets, rates, and levies. (IC 6-1.1-17-16)
- 31 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2024 budget year from taxing units. (IC 6-1.1-18-5)
- 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)

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### CONTRACTS FOR RETIRING EMPLOYEES

IC 5-10.2-4-3 concerns the average of the annual compensation and states in part: "(a) Except as provided in subsection (f), in computing the retirement benefit for a nonteacher member, 'average of the annual compensation' means the average annual compensation calculated using the twenty (20) calendar quarters of service in a position covered by the retirement fund before retirement in which the member's annual compensation was the highest. However, in order for a quarter to be included in the twenty (20) calendar quarters, the nonteacher member must have performed service throughout the calendar quarter. All twenty (20) calendar quarters do not have to be continuous but they must be in groups of four (4) consecutive calendar quarters. The same calendar quarter may not be included in two (2) different groups. (b) This subsection does not apply to a teacher member described in subsection (c). In computing the retirement benefit for a teacher member, 'average of the annual compensation' means the average annual compensation for the five (5) years of service before retirement in which the member's annual compensation was highest. In order for a year to be included in the five (5) years, the teacher member must have received for the year credit under IC 5-10.4-4-2 for at least one-half (1/2) year of service. The five (5) years do not have to be continuous" ..."(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."

We are of the audit position for the benefit of those teachers who are retiring as of the close of school year, that all compensation for service rendered on teaching contracts should be completed by the close of the school year (June 30) so that full reporting may be made of both compensation and service for that teacher at the close of the school year following which the retirement is to become effective.

**STATUTORIAL LEAVES FOR TEACHERS**

Leaves - Generally

IC 20-28-10-1 provides that a school corporation may grant a teacher a leave of absence and states, "(a) A school corporation may grant a teacher a leave of absence not to exceed one (1) year for: (1) a sabbatical; (2) a disability leave; or (3) a sick leave. (b) The school corporation may grant consecutive leaves to a teacher. (c) A school corporation may grant partial compensation for a leave in an amount the school corporation determines. However, if a teacher on a sabbatical serves an employer that agrees to reimburse the school corporation in whole or in part of the amount of the teacher's regular salary, the school corporation may grant full or partial compensation. (d) A teacher who is pregnant shall be granted a leave of absence for the period provided in and subject to section 5 of this chapter. (e) The teacher has the right to return to a teaching position for which the teacher is certified or otherwise qualified under the rules of the state board.

IC 20-28-10-2 continues on to provide additional requirements for a leave of absence and states, "(a) Except as provided in section 1 of this chapter, rights existing at the time a leave commences that arise from a teacher's: (1) status as a professional or established teacher; (2) accumulation of successive years of service; (3) service performed under a teacher's contract under IC 20-28-6-8; or (4) status or rights negotiated under IC 20-29; remain intact. (b) During a leave the teacher may maintain coverage in a group insurance program by paying the total premium including the school corporation's share, if any, attributable to the leave period. The school corporation may elect to pay all or part of the cost of the premium as an adopted or negotiated fringe benefit to teachers on leave. (c) During a leave extending into a part of a school year, a teacher accumulates sick leave under IC 20-28-9-9 through IC 20-28-9-12, or the salary range of the school corporation that provides greater sick leave, in the same proportion that the number of days the teacher is paid during the year for work or leave bears to the total number of days for which teachers are paid in the school corporation. (d) Except as provided in section 1 of this chapter, during a leave of a probationary teacher, the period of probationary successive years of service under a teacher's contract that is a condition precedent to becoming a professional or established teacher under IC 20-28-6-8 is uninterrupted for that teacher. However, this probationary period may not include an entire school year spent on leave. (e) All or part of a leave granted for sickness or disability, including pregnancy related disability, 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."

Sabbatical Leaves

IC 20-28-10-3 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."

Sickness or Disability Leaves

IC 20-28-10-4 states, "(a) A school corporation may place a teacher, with or without written request, on a disability or sick leave not to exceed one (1) year. (b) A teacher placed on a disability or sick leave without a written request is entitled to a hearing on that action under IC 20-28-7.5."

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### **STATUTORIAL LEAVES FOR TEACHERS (CONTINUED)**

#### Pregnancy Leaves

IC 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."

### **TRAVEL EXPENSE**

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

A local unit may reimburse such persons for actual miles traveled in their own motor vehicles on the official business of the local unit at a reasonable rate per mile as fixed by a resolution of the unit's legislative body. The mileage rate should be fixed by the board having authority to approve claims for travel expenses. No particular mileage rate has been set by the State of Indiana for all local units of government and, consequently, the mileage rate lies within the discretion of the legislative body, unless otherwise provided by statute. The body setting the mileage rate should also determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or official highway maps.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

**TRAVEL EXPENSE (CONTINUED)**

It is permissible for the legislative body of the local unit having the authority to approve claims to adopt a resolution establishing a reasonable per diem rate intended to cover travel expenses other than hotel and mileage costs and the officer or employee may be reimbursed on the basis of such a per diem rate in lieu of submitting receipts. If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee.

The policy should also define the local unit's boundaries for purposes of reimbursing travel; i.e., outside a 50-mile radius of the office, outside of the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When state statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy. Also, when determining the reasonableness of a mileage rate or per diem rate, consideration should be given to rates established by the State of Indiana and the Federal government. The local unit should, however, consider the income tax implications of setting its rates higher than the current Federal rates.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

**ADDITIONAL APPROPRIATIONS**

The following is required if the proper officers of any school corporation determine the need for expenditure of more money in the current year than was provided for in the approved annual budget:

(1) The governing body in all cases of additional appropriations must meet and determine that they desire to appropriate for the expenditure of more money than was appropriated in the annual budget. Accordingly, questions concerning the procedures for additional appropriations, should be directed to the Department of Local Government Finance

(2) The governing body determines whether to proceed with the proposal. An approval may not be in excess of the amount advertised, but can be less than requested. The governing body must adopt a resolution of additional appropriations.

(3) If a school corporation proposes an additional appropriation from a fund that receives property tax levied under IC 6-1.1, the additional appropriation must be reported to and approved by the Department of Local Government Finance. A school corporation may make an additional appropriation without the approval of the Department of Local Government Finance if the appropriation is from a fund that does not receive property tax, however, those appropriations shall be reported to the Department of Local Government Finance.

After the public hearing, the proper officers of a school corporation shall file a certified copy of the final proposal and any other relevant information to the Department of Local Government Finance.

**ADDITIONAL APPROPRIATIONS (CONTINUED)**

(4) Upon receipt of the certified copy of a proposal for additional appropriations, the Department of Local Government Finance will, in not less than fifteen (15) days after receiving the certificate, determine (in writing) if sufficient funds are available or will be available. The Department of Local Government Finance shall limit the additional appropriation to revenues available or to be made available, which have not been previously appropriated.

(5) If the Department of Local Government Finance disapproves an additional appropriation under IC 6-1.1-18-5, the Department of Local Government Finance shall specify the reason for disapproval on the determination sent to the school corporation.

A school corporation may request a reconsideration of a determination of the Department of Local Government Finance by filing a written request for reconsideration. A request for reconsideration must: (1) be filed with the Department of Local Government Finance within fifteen (15) days of the receipt of the determination by the political subdivision; and (2) state with reasonable specificity the reason for the request. The Department of Local Government Finance must act on a request for reconsideration within fifteen (15) days of receiving the request.

**CAFETERIA VENDING MACHINES**

The Division of School and Community Nutrition of the Indiana Department of Education (IDOE) follows the USDA Smart Snacks in School policy in regard to what is allowed to be in vending machines that are on the school campus and accessible to students during the school day.

In their "Smart Snacks in Schools Fundraiser Exemptions" release, IDOE provides that there are no limits to fundraisers that meet the nutrition standards and any non-food beverage items. Furthermore, the release does not provide for where vending revenue is to be accounted.

The State Board of Accounts is of the audit position that as long as the Division of School and Community Nutrition policy allows for a choice that the decision of which fund the vending revenue is to be accounted for in should be in accordance with the following:

1. The proceeds should accrue to that group's extra-curricular fund if a particular student group or organization manages the vending function. The SBOA does not take exception if the governing body authorizes via resolution or ordinance that revenues from vending machines located in restricted areas are restricted for the use and benefit of those employees who use the machine and generate the revenues.
2. The proceeds may go to the athletic fund if the vending in question is located at athletic events and managed by athletes or athletic department individuals.
3. The proceeds should go to the School Lunch Fund or the Extra-Curricular General Fund, Student Activity Fund or Concession Fund for the benefit of all students and spent consistent with [page 5-10](#) of the "Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts" if no particular student group manages the vending function.

The Board of School Trustees should document their preference in the board minutes.

The possibility exists that an Audit Result and Comment may appear in a report if the School Lunch Fund fiscal status is adversely affected by the policy.



**EXAMINATIONS AND INVESTIGATIONS**

The following is an outline of the rates we charge for the services we provide.

Our rates, effective July 1, 2023, are listed below and available at: <https://www.in.gov/sboa/about-us/our-rates/>.

- Non-federal taxing unit and soil and water conservation district rate: \$395 per day
- Technology fee: \$55 per day
- Processing fee: \$35 per day
- Full direct and indirect cost rate: \$968 per day
- Procured audit and opt-out unit processing fee: \$375 per report
- Technical assistance fee for opt-out units: \$129.07 per hour

As always, the entities audited by the State Board of Accounts will continue to receive technical assistance and training from the State Board of Accounts without charge. We appreciate your understanding and support as we strive to maintain the quality of our services, and we look forward to our continued partnership.

**GET WITH GAAP**

***The GET with GAAP section of this Bulletin is provided to you by the GAAP Efficiency Team (GET) of the State Board of Accounts (SBOA). The article below applies only to those entities reporting on the GAAP, not regulatory, basis. If you have any questions about this information please contact Pam Barber ([PBarber@sboafe.IN.gov](mailto:PBarber@sboafe.IN.gov)) or Vicki Urbanik ([VUrbanikRandall@sboafe.IN.gov](mailto:VUrbanikRandall@sboafe.IN.gov)).***

The SBOA GAAP Efficiency Team (GET) serves school corporations that prepare financial statements following generally accepted accounting principles. GET serves as a liaison between local officials and their audit teams to resolve questions and concerns regarding the audit process and GASB and SBOA guidance. Per Indiana Code, 5-1-11.5, school corporations with official student enrollment counts of more than 15,000 students are required to file annual financial reports in accordance with GAAP to issue new bonds. This statute currently applies to nine Indiana school corporations.

Local units are reminded that per 2 CFR 200.512, the federal deadline for units to submit audited reports to the Federal Audit Clearinghouse is the earlier of 30 days after receipt of the report or nine months after the end of the audit period.

These school corporations are required to report in accordance with GAAP: Indianapolis Public Schools, Carmel Clay Schools Corporation, Hamilton Southeastern Schools, Evansville Vanderburgh School Corporation, Fort Wayne Community Schools, Muncie Community Schools, MSD of Lawrence Township, Perry Township Schools, and South Bend Community School Corporation.

The following school corporations met the March 31, 2024, report submission deadline: Evansville Vanderburgh School Corporation, Fort Wayne Community Schools, Muncie Community Schools, Hamilton Southeastern Schools, and Perry Township Schools.

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