

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 192

December 2010

ITEMS TO REMEMBER

DECEMBER

- December 1: Prove the Fund Ledger and Ledger of Receipts for the month of November 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 with each program to the total disbursements of that program.
- December 25: Merry Christmas - Legal Holiday (IC 1-1-9-1)

JANUARY

- January 1: New Year's Day - Legal Holiday (IC 1-1-9-1)
- January 2: Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2011 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2011 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2010 calendar year to be carried forward.
- January 4-31: Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)
- January 15-31: Not earlier than January 15 or later than January 31 of each year the governing body of a school corporation shall publish an annual performance report in accordance with IC 20-20-8-3.

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 2

December 2010

JANUARY
(Continued)

- | | | |
|---------|-----|---|
| January | 17: | Martin Luther King, Jr.'s Birthday - Legal Holiday (IC 1-1-9-2) |
| January | 31: | Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2. |
| January | 31: | Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Public Employees, with the State Board of Accounts. |

FEBRUARY

- | | | |
|----------|-----|---|
| February | 1: | Prove all ledgers for the month ending January 31 as outlined for the month of December. |
| February | 12: | Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1) |
| February | 15: | Legal Holiday –Washington's Birthday. (IC 1-1-9-1) |
| February | 20: | Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 180, December 2007 of THE SCHOOL ADMINISTRATOR.) |
| February | 28: | Last day to file withholding statements together with Yearly Reconciliation of Employer' s Quarterly Tax Returns with Internal Revenue Service and Indiana Department of Revenue, respectively. |

SOCIAL SECURITY

We understand the maximum amount of taxable and creditable annual earnings subject to social security will remain at \$106,800 in 2011. No maximum base for Medicare will exist. Employer rates will remain at the 2010 level at a combined rate of 7.65 percent. We understand the 2011 employee rate will be 4.20 percent for social security and 1.45 percent for Medicare.

CONTRACTS BETWEEN GOVERNMENTAL UNITS

The Interlocal Cooperation Act, IC 36-1-7, provides authority for local governmental units to negotiate written contractual agreements to cooperatively or jointly exercise powers that **each is authorized to perform separately**.

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 3

December 2010

CONTRACTS BETWEEN GOVERNMENTAL UNITS

(Continued)

IC 36-1-7-12 states "(a) Whenever a contract provides for the purchase, sale, or exchange of services, supplies, or equipment between or among Indiana governmental entities only, no notice by publication or posting is required. (b) Whenever a contract provides for one (1) Indiana governmental entity to make a purchase for another, compliance by the one with the applicable statutes governing public bids constitutes compliance by the other. (c) A governmental entity may make a purchase from any other governmental entity or under another governmental entity's referenced written contract if there is compliance with state purchasing law by the original purchasing unit. (d) Two (2) or more governmental entities may procure together or with a nonprofit entity if the requirements of the public purchasing statutes are met."

CONTRACTS BETWEEN GOVERNMENTAL UNITS – OTHER PROGRAMS

Joint Services and Supply

IC 20-26-10-3 provides "(a) Two (2) or more school corporations acting through their respective governing bodies may engage in joint programs under a written agreement executed by all participating school corporations. (b) The agreement shall do the following: (1) Designate the type of purchases, leases, or investments to be made. (2) Prescribe the manner of approving persons employed under the joint program. (3) Designate the type of construction, remodeling, or additions to be made on the school buildings. (4) Provide for the organization, administration, support, funding, and termination of the program, subject to the provisions of this chapter."

Administration and Supervision

IC 20-26-10-4 states "An agreement shall designate one (1) of the participating school corporations to administer and supervise the joint program, including receiving and disbursing funds, executing documents, and maintaining records under this chapter and the agreement between the participating school corporations".

Instruction of Children with Disabilities

IC 20-35-4-1 states in part "(a) A school corporation acting individually or in a joint school services program with other corporations may establish and maintain instructional facilities for the instruction of children with disabilities." Additional sections provide for the transfer and transportation of children with disabilities; special personnel may be employed; building or leasing the necessary school buildings; and purchasing special equipment needed in a class.

Federal Funds

IC 20-35-4-1 states in part "(i) If the state receives funds from the federal government to aid in the operation of any school for children with disabilities, the division shall distribute among these schools the grant of federal funds that are appropriated. The federal funds shall be expended for the purposes for which the funds are granted."

IC 20-35-5-1 et seq. provides for the formation of a special education cooperative by two (2) or more participating school corporations.

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 4

December 2010

CONTRACTS BETWEEN GOVERNMENTAL UNITS – OTHER PROGRAMS

(Continued)

Joint Programs and Investments

See THE SCHOOL ADMINISTRATOR and Uniform Compliance Guidelines Volume 188, Page 3 December 2009.

Collaboration with Other School Corporations

IC 20-42.5-2-1 provides in part "A school corporation individually, in collaboration with other school corporations, and through the educational services centers may undertake action to reduce noninstructional expenditures and allocate the resulting savings to student instruction and learning. Actions taken under this section include the following: (1) Pooling of resources with other school corporations for liability insurance, property and casualty insurance, worker's compensation insurance, employee health insurance, vision insurance, dental insurance, or other insurance, whether by pooling risks for coverage or for the purchase of coverage, or by the creation of or participation in insurance trusts, . . ." Certain procedures are required.

Shared Services Arrangements

IC 20-42.5-2-2 provides "A school corporation may use shared services arrangements with other school corporations and units of government, including: (1) the use of shared administrative services overseeing transportation, food service, facilities, or other operations; (2) the use of shared administrative services to manage finance, payroll, human resources, information technology, purchasing, or other administrative services; and (3) the use of shared resources to provide instruction, supplemental services, extracurricular activities, or other student services. School corporations are not required to merge schools, consolidate, or otherwise relinquish control of curriculum, instruction, or student activities to use shared services arrangements. "

Collaboration with Contiguous School Corporations

IC 20-42.5-2-3 states "A school corporation may collaborate with contiguous school corporations to explore the use of cooperatives among school corporations, commonly managed school corporations, or the consolidation of school corporations to provide effective and efficient management of the school corporations or functions of the school corporations."

Educational Service Centers

IC 20-42.5-2-4 states "(a) Educational service centers established under IC 20-20-1 shall support and facilitate actions by school corporations under this article, including by the use of an educational service center's existing cooperative agreements. (b) School corporations and educational service centers may use the division of finance of the department and the office of management and budget to provide technical assistance under this article. (c) Not later than August 31 of each year, the educational service centers shall report to the state board the results of the efforts of the educational service centers under this article during the preceding school year."

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 5

December 2010

FINAL BUDGET ACTION

Please remember if any reductions were made in your budget and tax levies the governing board of the school corporation shall comply with that section of the budget law found at IC 6-1.1-18-4 states "Appropriations not to exceed budget except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

Compliance may necessitate the reduction and revision of some program appropriations established at the meeting to adopt the budget. After the reductions have been established by the governing board for specific programs and the necessary allotments by expenditure account within each program, such reductions must be applied when the appropriations and allotments are recorded in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances for the calendar year which must be done to comply with the statute referenced above.

AUDITS

We have been asked by school corporation officials to provide a list of items which officials can assemble which would enhance and expedite the audit process.

Accordingly, we would suggest the following be given attention by school officials either prior to the start of the audit or upon the commencement of the entrance conference with Field Examiners of the State Board of Accounts.

1. Minutes of the meetings of the Board of School Trustees, up to date and available for review.
2. Financial records and related data are properly prepared, including reconcilements of bank statements, proper posting of ledgers, check registers, etc. Additionally, included would be the proper maintenance of the extra-curricular accounting records and most importantly the SA-5 reports would be properly prepared and timely filed with the Board of School Trustees.
3. Listing of all persons who receive or disburse funds (corporation treasurer, deputy treasurers and extra- curricular treasurers) similar to the listing of treasurers as found in audit reports showing the term of office as shown on the sample on page 9.
4. A listing of all federal financial assistance grants received by the school corporation. Included would be the Catalog of Federal Domestic Assistance Numbers and Public Law numbers if applicable (completion of a schedule as shown on page 10 would be most helpful).
5. The proper filing and maintenance of any federal grant information including, but not limited to, grant applications and approvals, Federal financial reports and any onsite reviews such as Title 1 and CRE reports. Resolution of any exceptions set out in these reports prior to the start of the audit should be documented and provided.
6. Copies of bonds for all treasurers should be properly filed.
7. Job description and flow charts, if maintained at your school corporation, are available for review.
8. Contemplation of information that may be necessary for the client representation and attorney letters as provided by previous audits.

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 6

December 2010

AUDITS
(Continued)

9. The Form Nine is a school corporation's representation of financial operation. The report is used by various groups including the Department of Education, Indiana General Assembly, and the State Board of Accounts. Proper preparation and completion as well as timely filing of the Department of Education Form Nine Report can be one of the most important aspects in expediting (or delaying) the audit process. Other users of the Form Nine information rely on accurate and timely information as well.
10. The gathering of various records, claims, receipts, etc., that might be requested during the audit can be, at the discretion of the school corporation, provided to Field Examiners through a particular contact person or persons (employee of school corporation) designated by school corporation officials. Field Examiners can contact the person designated to minimize disruption to the business operation of the school corporation. Naturally, instances will exist where Field Examiners will need to talk directly to various individuals; i.e., treasurer, preparer of records, etc., as might be necessary during the course of an audit.
11. Entrance conferences will also result in setting arrangements for a place to work, hours worked, potential access to a phone for business calls, and names of field staff assigned. Examiners will explain the audit process, the billing process and assurances that time spent on other audit procedures or audits away from the school corporation will not be included in the billing process to the school corporation.

The aforementioned is intended to provide some insight into the auditing process. We are hopeful that the listing can be expanded to include other areas which are of mutual benefit to both school officials and the State Board of Accounts in making the audit process as workable as possible. We do appreciate the suggestions and offers of cooperation that have been extended to the State Board of Accounts.

SCHOOL LUNCH FUND SALARIES

We have been advised some school corporations are charging administrative salaries such as portions of principals, assistant principals, treasurers, salaries etc., to the school lunch fund.

Many administrative positions have duties and responsibilities that are broad and overlapping and encompass everything that goes on in the school corporation or school building. Therefore, we have consistently been of the audit position that these expenses are normally considered operating expenses properly charged to the general fund in accordance with IC 20-40-2 for the operation of the school corporation and not to the school lunch fund.

Some positions have been formally established by boards of school trustees, through job description, duties assigned, title, salary schedules, etc., as school food related (for example Assistant Principal-Food Service Director). IC 5-11-9-4 requires in part ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ." We will not take audit exception, in these situations (other than positions excluded by statute or for which the Department of Education has expressed concerns), to direct school food related employees having direct school food related expenses being paid from the school lunch fund if a cost allocation system based upon auditable statistics is established tracking costs attributable to the school food program and therefore payable from the school lunch fund. The use of time cards, time logs, or other means of accumulating auditable statistics upon which to base costs would have to be maintained. The time spent on such programs by persons serving in more than one program

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 7

December 2010

SCHOOL LUNCH FUND SALARIES

(Continued)

area must be specific if costs are to be separated. These costs cannot be accurately maintained on a percentage basis and requires the use of one of the methods mentioned above to provide auditable statistics and should cover all program areas in which a person serves or for which the service, materials, supplies, etc., are provided.

Other positions with multiple school food related responsibilities could be compensated in part from the school lunch fund, assuming compliance with all of the aforementioned. Additionally, we can review during an audit for reporting consistencies in those situations, i.e., the accounting and charging of indirect costs based upon time records to the other applicable funds besides the school lunch fund, for these and other positions. However, we must emphasize a school corporation also has a responsibility to ensure conflicts do not exist with the charging of any indirect costs for any of the aforementioned, if applicable.

WIND FARMS (TURBINES) INVESTMENTS

We have received inquiries and criticisms regarding school corporations entering into agreements to invest in what are sometimes referred to as "Wind Farms (Turbines)"

Please be advised IC 20-26-3-7 concerning school corporation home rule and unavailable powers provides in part "A school corporation does not have any of the following powers: (1) Powers expressly prohibited of a unit under IC 36-1-3-8." IC 36-1-3-8 states in part (a) ". . . a unit does not have the following: . . . The power to invest money, except as expressly granted by statute." Therefore, the State Board of Accounts is of the audit position a school corporation is limited to investments as expressly authorized by IC 5-13-9-1 et seq. IC 5-13-9-1 states in part "(b) . . . in addition to any other statutory power to make investments, each fiscal officer of any political subdivision . . . under the guidelines established, respectively, . . . by the . . . fiscal body . . . may invest any funds held by each in accordance with this chapter." We are not aware of any provisions within IC 5-13-9 which would authorize investments in "Wind Farms (Turbines)".

Investments should only be made in accordance with statute. Expenses related to any unauthorized investments may be the personal obligation of the responsible official or employee. Losses related to investments and investment procedures which are not authorized by statute may be the personal obligation of the responsible official or employee.

The possibility might exist a school corporation could construct "Wind Farms (Turbines)" on school corporation property to be self sufficient for energy needs. However, construction of "Wind Farms (Turbines)" would be fact sensitive, to be reviewed on a case-by-case basis. Items to be considered could include, has the school corporation constructed more "Wind Farms (Turbines)" than needed to be self sufficient for energy needs?, etc.

STAN METTLER

Stan Mettler, a State Board of Accounts School Supervisor since 1997 stated he wanted us to share with everyone he has retired. Stan always enjoyed his time working with school officials and we certainly appreciated his many contributions.

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 8

December 2010

INDIANA DEPARTMENT OF REVENUE-ELECTRONIC FILING; WITHHOLDING

The Indiana Department of Revenue has asked us to convey the following, including two attachments, W-2 and WH-3 Filing Requirements Booklet (Revised October 25, 2010) and Bulk Upload Guide (Revised Aug. 1, 2010):

W-2 and WH-3 Filing Requirements Booklet (Revised October 25, 2010)

<http://www.in.gov/dor/files/w-2book.pdf>

Bulk Upload Guide (Revised Aug. 1, 2010)

<http://www.in.gov/dor/files/bulk-upload-guide.pdf>

IC 6-3-4-16.5 states "(a) This section applies to: (1) Form W-2 federal income tax withholding statements; and (2) Form WH-3 annual withholding tax reports; filed with the department after December 31, 2010. (b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25) Form W-2 federal income tax withholding statements with the department in a calendar year, all Form W-2 federal income tax withholding statements and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department."

Indiana law now requires that all businesses that file more than 25 wage statements per calendar year must now file their WH-3 returns and W-2s, 1099s, and WH-18s electronically with the state. To comply with this law, these businesses will need to be registered to file electronically, and those that file more than 2,000 wage statements per calendar year must be certified to bulk upload those statements.

To better assist businesses in completing this process before the end of the year, the Department of Revenue has established a website to specifically to help businesses quickly and easily register and certify to file their WH-3s and W2s in 2011.

Businesses can visit the website at: www.in.gov/dor/4455.htm

The deadline for businesses to register to file electronically and to be certified for bulk upload of their wage statements is Dec. 31, 2010. WH-3s are due the end of February 2011.

Should you have any questions please feel free to contact me at the number listed below.

Thank you,

Carol Dollens
Indiana Department of Revenue
P. O. Box 6108
Indianapolis, IN 46206
Phone: (317) 615-2591
Fax: (317) 615-2520

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 9

December 2010

EXTRA-CURRICULAR ACCOUNT OFFICIAL(S) AND BALANCES

<u>Extra-Curricular Account and Treasurers</u>	<u>School Years</u>	<u>Year End Date</u>	<u>Cash and Investment Balance</u>
_____ (School)			
_____ (Treasurer)	20__ - 20__		
_____ (Treasurer)	20__ - 20__	_____	\$ _____

<u>Extra-Curricular Account and Treasurers</u>	<u>School Years</u>	<u>Year End Date</u>	<u>Cash and Investment Balance</u>
_____ (School)			
_____ (Treasurer)	20__ - 20__		
_____ (Treasurer)	20__ - 20__	_____	\$ _____

<u>Extra-Curricular Account and Treasurers</u>	<u>School Years</u>	<u>Year End Date</u>	<u>Cash and Investment Balance</u>
_____ (School)			
_____ (Treasurer)	20__ - 20__		
_____ (Treasurer)	20__ - 20__	_____	\$ _____

<u>Extra-Curricular Account and Treasurers</u>	<u>School Years</u>	<u>Year End Date</u>	<u>Cash and Investment Balance</u>
_____ (School)			
_____ (Treasurer)	20__ - 20__		
_____ (Treasurer)	20__ - 20__	_____	\$ _____

<u>Extra-Curricular Account and Treasurers</u>	<u>School Years</u>	<u>Year End Date</u>	<u>Cash and Investment Balance</u>
_____ (School)			
_____ (Treasurer)	20__ - 20__		
_____ (Treasurer)	20__ - 20__	_____	\$ _____

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Federal Grant Information

	(Program or Project Title)				
1. Fund Number	_____	_____	_____	_____	_____
2. Direct or Pass-Through DOE or Other	_____	_____	_____	_____	_____
3. Catalog of Fed. Domestic Assistance No. (CFDA No.)	_____	_____	_____	_____	_____
4. Grant Number	_____	_____	_____	_____	_____
5. Grant Amount	_____	_____	_____	_____	_____
6. Grant Period	_____	_____	_____	_____	_____
7. Federal Grant Agency	_____	_____	_____	_____	_____
8. Contact Person	_____	_____	_____	_____	_____
9. Amount Received 7-1-20__ to 6-30-20__ (1st Year to be Audited)	_____	_____	_____	_____	_____
Amount Expended 7-1-20__ to 6-30-20__ (1st Year to be Audited)	_____	_____	_____	_____	_____
Amount Received 7-1-20__ to 6-30-20__ (2nd Year to be Audited)	_____	_____	_____	_____	_____
Amount Expended 7-1-20__ to 6-30-20__ (2nd Year to be Audited)	_____	_____	_____	_____	_____

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 11

December 2010

INDEX TO
THE SCHOOL ADMINISTRATOR
VOLUMES 153 TO 192 INCLUSIVE
(Symbol 180-5 Designates Volume 180, Page 5)

A-133 Audit Reports.....	175-3
A-133 DUNS Numbers.....	163-6
Access to Public Records	189-6
Accounting and Uniform Compliance Guidelines Manual Updates	155-3
Accounting Forms and Procedures	175-4
Accounts Payable Voucher	174-5
Approval of	176-5
Actuarial Certification	172-6
ADA Flat Grant Distribution.....	169-5
Additional Appropriations	167-7
Additional Pupil Count - Vocational Education.....	156-6
Administrative Expense.....	169-4
Agreements	
Joint Services and Supply.....	188-3
American Recovery and Reinvestment Act (ARRA) (Stimulus) of 2009 Interest Income	189-6
Annual Performance Report.....	178-2
Annual Report of Employees Names, Address, Duties and Compensation (100R).....	160-5
Annual Report of School Corporation	178-2
Annual Report of Extra-Curricular.....	186-3
Annuity Accounts	187-3
	180-6
Application for Free or Reduced Meals.....	174-4
	168-4
	158-6
Appreciation Stipends - Bonuses.....	186-3
Appropriations - Transfer	175-3
Appropriations - Encumbrances.....	164-5
Approval of Accounts Payable Vouchers.....	176-5
Approved Depositories.....	174-5
Assignment of Wages	158-6
Attendance Officer	168-3
Attorney General - Opinions	
Compensable Injury	180-4
Health Service Fees.....	155-6
Quorum for School Board Action	191-4
School Board Member - Lucrative Office	180-2
Audiometer Tests	175-6
Audits	189-5
Audits and Audit Assistance.....	192-5
Audits, A-133	165-6
Audit Cost.....	189-5
Average Daily Membership	182-3
	163-5
Audit Reports – Federal Notices	175-3

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 12

December 2010

Bad Checks	164-3
Band Uniforms	174-2
Bank Statements	169-2
Bids Opening.....	163-5
Boards of Finance - Meeting.....	172-3
Board of School Trustees - Employees	184-3
Compensation	191-3
Dual Office Holding	180-2
Quorum	191-4
Bond Payments	191-6
Bond Tax Anticipation Warrants	157-5
Bonds - Pay of.....	175-5
Bonds - Official	
All Bonding Situations	189-2
Faithful Performance of Duty	189-2
Treasurer Extra-Curricular Account	189-2
Treasurer and Deputy School Corporation	189-2
	171-4
Bonds - General Obligation.....	162-3
Bonuses - Appreciation Stipends.....	186-3
Budgets	184-4
Final Action	192-5
Bus Drivers	
Contracts	187-5
	177-8
	169-4
	158-2
Employment	176-4
Fleet Contractors.....	176-4
	169-4
Independent Contractors	176-4
Insurance Withholdings.....	176-4
Methods of Payment	169-3
Non-Instructional Employees	176-4
Cafeteria Vending Machines	167-8
Cancellation of Old checks.....	174-3
	169-2
Capital Assets	191-8
	182-4
	165-7
Capital Assets Establishing the Estimated Cost	191-8
Capital Projects Fund.....	158-3
Cash Change Fund	166-4
Certified Checks.....	173-2
Charges for Use of School Facilities.....	179-4
Chart of Accounts.....	172-4
Chart of Accounts – Revisions.....	178-6
Chart of Accounts – New	175-7
Chart of Accounts Reminders and Changes.....	189-6
Choir Outfits	174-2

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 13

December 2010

Claims	
Accounts Payable Vouchers	174-5
Approval by the Board	176-5
Vendors	161-3
Classification and Definitions of Object Accounts.....	178-19
	176-65
	175-65
Common School Fund Bonds	188-2
Compensatory Time - Fair Labor Standards Act	178-5
Computer Consortium Advancements and Training Grants	165-5
Conflict of Interest	191-9
	184-5
	182-4
	164-6
Consolidated Omnibus Budget Reconciliation Act (Cobra)	175-7
Construction Funds and Appropriations	185-2
Contracts Reviewed by Board	161-2
Between Governmental Units	192-2
Including Travel Expense.....	189-3
Retiring Employees.....	167-4
Contracts with Private Schools	153-2
Court Filing Fees	170-3
Credit Cards	156-5
Crossings	175-4
Data Processing Services by a Bank.....	185-3
Deceased Employees - Payments	186-5
Deferred Compensation	172-3
Dependent Children - Transfer Tuition.....	190-4
Depositories Approved.....	174-5
	153-2
	190-5
Depository Contracts.....	174-5
	160-4
Depository List	190-5
Description of Expenditure Accounts	176-39
	175-39
Digest of Laws.....	189 A
	186 A
	182 A
	178 A
	170 A
	165 A
	162 A
	157 A
	154 A
Disposition of Old Outstanding Checks	174-3
Donations	180-5
Drop Out Reports	159-4
Drug Free Workplace	170-6

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 14

December 2010

Dual Office Holding - School Board Member	188-5
	180-2
DUNS Numbers	163-6
Early Retirement – Buyout Plans	189-5
Education Technologies	165-5
Educational License Fees	181-5
	178-4
Election Board Duty - Leave	184-3
Electronic Funds Transfer	170-5
	180-6
Electronic Funds Transfer – School Lunch	159-7
Employees' Compensation	
Assignment of Wages	158-6
Compensable Injury	180-4
Deceased Employees	186-5
National Guard Duty.....	183-4
Payment to Bank.....	160-5
Employee Moving Expenses.....	191-3
Encumbered Appropriation	164-5
Energy Programs and Capital Projects Fund.....	153-5
Energy Savings	159-5
Errors and Omissions Insurance.....	191-5
Evaluation by North Central Association.....	171-7
Exclusive or Franchise Contracts	187-6
Extra-Curricular Accounts	
Annual Report	186-3
Booster Clubs.....	185-5
Claims	177-6
Concessions, Ticket Takers and Payments.....	170-4
Donations and Gifts.....	180-5
Fees	185-5
Forms SA-1 and SA-7	155-6
General Fund	153-4
Information	182-3
Investments.....	155-5
Math and Spellbound Bowls	180-5
Membership Dues	156-6
Payroll	170-4
Official(s) Balances	192-9
Receipts and Disbursements	185-5
Student Activity Fund	153-4
Trips by Employees.....	170-4
Extra-Curricular Certified Invoices in Lieu of Signed Claims	177-6
Extra-Curricular Forms – New.....	171-8
Examiner Identification	191-4
Eye Protection Devices	179-3
Fair Labor Standards	178-5
Federal Projects	157-2
Fees	190-5
School Bus rider Fees.....	190 A

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 15

December 2010

Federal Funds – Pass-Through	165-6
Federal Grant Information	192-10
Federal Notes Audits.....	175-3
Field Examiner ID.....	191-4
Final Budget Action	192-5
Financial Assistance Data Collection – Form	181-8
Financial Assistance for School Children.....	187-4
Federal Mileage Rate.....	185-7
Fixed Assets (Capital Assets)	165-7
Foreign Exchange Students.....	153-3
Foreign Exchange Teachers.....	153-2
Forms	
Approval	189-7
Approval Process - Computer.....	186-4
	173-4
Approval Process Update	174-4
Revisions.....	175-4
SA-1 and SA-7	155-6
Spreadsheet Software	158-5
Form and Reporting	174-5
Franchise or Exclusive Contracts	187-6
Free Textbooks	168-5
Funds	
GAO Independence	161-4
Capital Projects	158-3
Cash Change	166-4
Joint Services and Supply.....	192-3
Transportation	157-4
GASB 34	162-5
Garnishment of Salaries and Wages	163-6
General Obligation Bonds.....	162-3
Gifts.....	180-5
Ghost Employment.....	159-3
Governing Body Term	155-6
Compensation – Per DIEM, Quorum	168-4
Organization Meeting	178-3
A/P - Vouchers	176-5
Group Insurance	183-4
	160-6
Guaranteed Energy Savings Contacts.....	159-5
	153-5
Heath Insurance Premiums.....	160-6
Health Service Fees.....	155-6
Holding Corporations	188-4
	181-7
	166-3
	153-3

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 16

December 2010

Home Rule	184-5
Honors Diploma Award	173-3
Hours Worked, Record of.....	163-4
	180-3
Indebtedness.....	181-3
Indiana Bond Bank – Tax Anticipation Warrants	157-5
Indiana Department of revenue Electronic Filing Withholding	192-8
Independence.....	161-4
Insurance	
Compensation	180-3
Damage Receipts.....	155-5
Errors and Omissions.....	191-5
Group	183-4
	160-6
Property Damage and Liability	191-5
School Lunch Employees	176-3
Self	162-4
Teacher	171-4
Interest Income	169-5
Interest Rates - Written Obligations	187-3
Interlocal Agreements	192-2
Internal Control Suggestions.....	158-4
Internal Revenue Service Requirements	156-7
Internal Revenue Service.....	184-2
	156-7
Investments	
Accounting for	181-6
Cash Managements.....	174-3
Extra-Curricular Accounts	155-5
Government Securities.....	169-5
Interest Form.....	169-5
Joint Programs	188-3
Public Funds	174-3
Repurchase Agreements	161-2
Safekeeping Receipts	190-4
Joint Programs - Real Estate	188-3
Joint Services and Supply	192-2
Jury Duty	184-3
Lease of School Owned Property	165-2
Lease Purchases	188-4
Lease Rental Payments - Holding Corporations.....	153-3
Leased Vehicles and Mileage Expense	191-7
Leave of Absence - National Guard Duty	183-4
Leave – Teachers	167-5
	177-2
Legal Advertising.....	188-6
	181-8
	161-5
	156-3
	153-8

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 17

December 2010

List of Outstanding Checks (Annual)	174-3
Loans	
Advancements to Depleted Funds	185-4
School Bus	190-2
Tax Anticipation Warrants	157-5
Lucrative Office - School Board Member	180-2
Math and Spellbound Bowls.....	180-5
Meals and Banquets for Employees	157-3
Meals Provided	157-3
Membership Dues in Organizations	164-5
Minimum Wage and Overtime	170-4
Moving Expense - Employee	191-3
Names of Students No Longer Enrolled	159-4
National Guard Duty - Leave for Employees	183-4
New ECA Forms	171-8
New Federal Mileage Rate.....	172-4
New Hires.....	181-4
Non-Instructional Employees	171-3
Non-Session School Activities	186-2
North Central Association Evaluation	171-7
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.....	171-4
OMB Circular A-133 Requirements	189-3
OMB Circular A-133 Requirements	165-6
Open Door Law	179-5
Opening of Bids by Committee	163-5
Optical Imaged Checks	181-6
Option to Purchase Agreement.....	169-2
Option to Purchase Agreement.....	188-4
Organization Meeting - Governing Body	155-6
Outstanding Check (Annual List of), Dispositions.....	178-3
Outstanding Check (Annual List of), Dispositions.....	174-3
Pass-Through Monitoring.....	165-6
Payment by Public Employers of Group Health Insurance Premiums	160-6
Payment to Bank of Compensation Due Employees.....	160-5
Payments	
Bonds and Coupons.....	175-5
Compensable Injury	180-4
Due Deceased Employees	186-5
Foreign Exchange Teachers.....	187-5
Group Health Insurance Premiums.....	160-6
Lease Rental Contracts	153-3
School Aid Bonds.....	191-6
Tuition Fees for Teachers	169-3

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 18

December 2010

Payroll Deductions	
Teacher Assignments and Dues	171-3
Performance Report.....	178-2
Petty Cash.....	173-3
Policing School Crossings.....	175-4
Pregnancy Leave	177-2
Prison Manufactured Articles	189-4
Private Schools	153-2
Procurement Cards	166-2
Promotion Expense of School Corporation.....	170-3
	169-3
Property Tax Advances.....	179-5
Property Tax replacement Credit (PTRC).....	189-5
Protective Devices	179-3
Public Depositories	174-3
Public Employees Deferred Compensations Plans	172-3
Public Employees Retirement (PERF).....	155-4
Public Entity Risk Pools	171-5
	170-5
Public Purchases	189-4
	170-5
	166-4
Public Records	161-3
Access.....	189-6
Public Works	160-3
Public Works Under \$150,000	187-7
Publication of Annual Report	178-2
Publisher's Claim Form	185-8
Purchases	
Computer Hardware and Software	168-5
School Buses	181-4
Through State Contracts.....	170-5
Quorum For School Board Action	191-4
Rainy Day Fund	163-7
Real Estate for Joint Programs	188-3
Records - Public.....	161-3
Record of Hours Worked.....	180-3
	163-4
Reimbursement Grants	182-5
Reimbursements by Holding Corporations	166-3
Retirement/Early Buyout Plans	189-5
Retirements/Severance Benefits	191-6
Retirements/Severance Contributions	166-3
Retirement Fund Reports.....	159-5
Retiring Employees Contracts.....	167-4
Revision of Forms	186-4
	175-4
Risk Pools	171-5

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 19

December 2010

Sabbatical or Sick Leave for Teachers	167-5
Safekeeping Receipts - Investments	190-4
Sale of Bonds - Receipts.....	185-2
Sale of Property	170-2
	165-2
Sales Tax	162-3
School Aid Bonds - Payment	191-6
School Board - Employees.....	184-3
	191-3
School Board Member Compensation – Per Diem	191-3
School Bus	
Drivers Contracts	177-5
	187-5
	176-4
	158-2
Insurance	176-4
Loans	190-2
Rider Fees.....	190 A
School Crossings	175-4
School Employees and Officials	
Extra-Curricular Trips	170-4
Summer Employment.....	186-3
Travel Expense	189-3
School Facilities Use.....	179-4
School Food Form Changes	168-6
School Food Verifications of Eligibility	176-7
School Food System – Prepaid Food	183-3
School Lunch	
Application for Free or Reduced Price Meals and Other Benefits, School Form 521	174-4
	162-4
	158-6
Application for Free Milk and Other Benefits, School Form 522.....	174-4
	158-6
Electronic Funds Transfer	159-7
Employees' Insurance	176-3
Forms	178-4
Form Revisions	186-5
	162-4
	158-6
	154-3
Prepaid Food.....	183-3
	154-4
Free Lunch Applications	186-5
Insurance	176-4
Salaries	192-6
School Lunch Fund Salaries	192-6
School Lunch and Textbook Rental Form 9 Reporting.....	174-5
School Libraries Free Textbooks	168-5
School Technology Object	188-5
Self-Insurance	162-4
Secondary Vocational and Technical Education Program Enrollments	156-6
Separation of Powers.....	180-3
Serving Two Units.....	180-3

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 20

December 2010

Severance Benefits	191-6 186-3
Social Security	192-2 188-2 184-2 180-2 176-2 168-2 164-2 160-6 156-2
Special Fuel Taxes.....	165-5
Special Education - Joint Projects	192-3
Special Education - Preschool	155-6
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms	158-5
State Distributions – Electronic Fund Transfers School Lunch.....	159-7
Stimulus.....	187-7 186-7
Student Help	183-5
Students No Longer Enrolled - Names of	159-4
Substitute Teachers	181-2
Subrecipient Monitoring	165-6
Summer School	
Retirement Deductions	186-3
Supplemental Service Teachers' Contract.....	180-3
Tax Anticipation Warrants (Temporary Loans)	181-3 157-5
Taxes	
Advance of Property	179-5
Electronic Funds Transfer (EFT), State Tax Liability	180-6
State Sales.....	162-3
Special Fuel	165-5
Teachers	
Accumulated Sick Leave.....	171-5
Aides	171-3
Appreciation Stipends - Bonuses.....	186-3
Bonds	171-4
Contracts.....	168-5
Contracts - Supplemental Service	180-3
Deferred Compensation.....	172-3
Exchange - Foreign.....	187-5
Extra-Curricular Trips.....	170-4
Insurance	171-4
Leave	177-2
Minimum Salary	168-5
Retirement Fund	166-3 159-5 155-3
Sabbatical	167-5
Severance Benefits.....	186-3 191-6

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 192, Page 21

December 2010

Sick Leave (Pay for Unused)	171-5
Substitute	181-2
Tuition Fees	169-3
Vocational Agriculture	177-5
Tax Anticipation Warrants (Temporary Loans)	181-2
	157-5
Technology Fund Objects and Expenditures	191-7
Technology Fund Update – Chart of Accounts	191-7
Technology Grants	176-6
Temporary Advancements to Depleted Funds	185-4
Tests	
Audiometer	175-6
Visual Acuity	173-2
Textbooks	
Calculations	185-7
Free and Reduced Applications	186-5
Rentals	159-4
Storage	163-4
Transfers of Appropriations	
General Fund	175-3
Transfer Tuition	
Agreements	166-5
Charges	182-3
Dependent Children	190-4
Form 515 – Revision	187-8
	158-6
Foreign Students	153-2
Requirement	187-8
	186-7
Statements and Instructions	158-6
Transportation Fund	167-3
	157-4
Travel Expense	189-3
	186-4
	177-5
	170-4
	167-6
Tuition Fees - Payment for Teachers	169-3
	168-5
	190-4
Unemployment Compensation	177-5
Vending	167-8
Vendor's Claims	161-3
Visual Acuity Tests	173-2
Vocational Agriculture Teachers	177-5
Vocational – CIP Codes	156-6
Wind Farms (Turbines Investments)	192-7
Withholdings	184-2
Workmen's Compensation	180-4