

PART 2PRESCRIBED FORMSDESCRIPTION OF PRESCRIBED FORMS

The forms prescribed to be used by charter schools in the application of the system are listed below and are discussed in the following part. Some of these forms, as indicated, are illustrated in the appendix following Part 16.

* Requisition Blank (Form 500)	Exhibit A
* Purchase Order (Form 98) (Revised 1998)	Exhibit B
* Accounts Payable Voucher (Form 523)	Exhibit C
* Payroll Schedule and Voucher (Form 99) (Revised 1993)	Exhibit D
* Publisher's Claim (Form 99P) (Revised 1995)	
* Mileage Claim (Form 101)	Exhibit E
* Accounts Payable Voucher Register (Form 364)	Exhibit F
* Fund Ledger and Ledger of Receipts (Form 508)	Exhibit G
* Treasurer's Daily Balance of Cash and Depositories (Form 361)	Exhibit H
* Storeroom Record (Form 513)	Exhibit I
* Teacher's Service Record (Form 514)	Exhibit J
* Employee's Service Record (Form 99A)	Exhibit K
* Employee's Earnings Record (Form 99B)	Exhibit L
* Check in Duplicate (Form 509)	Exhibit M
* Payroll Check in Triplicate (Form 516)	Exhibit N
* Receipt in Duplicate (Form 517, Revised 1997)	Exhibit O
* Register of Investments (Form 350)	Exhibit P
* Register of Insurance (Form 351)	
* Treasurer's Daily Balance of Cash, Depositories and Investments (Form 361)	
* Report of Collections (Form 362)	
* Receipt Register (Form 370)	Exhibit Q
* Contractor's Combination Bid Bond and Bond for Construction (Form 86)	
* Contractor's Bond for Construction (Form 86A)	
* Contractor's Bid for Public Work (Form 96, Revised 2005)	
* Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)	
* Authorization Agreement for Automatic Deposit (Electronic Funds Transfers Form 368) (Revised 1998)	
* Official Receipt - Individual Textbook Rental List (Form TBR-2, Rev. 1997)	Exhibit R
* Application for Free Meals or Reduced Price Meals and Other Benefits (Form 521, Revised 2007)	
* Application for Free Milk and Other Benefits (Form 522, Revised 2007)	
* Capital Assets Ledger (Form 369, Revised 2004)	Exhibit S
* Ticket Sales Report (Form SA-7)	Exhibit T
* School Food, Daily Record of Cash Received (SF-2)	Exhibit U
* School Food, Daily Record of Meals/Milk Served (SF-2A)	Exhibit V
* School Food, Cash Disbursement and Fund Balance (SF-3)	Exhibit W

*These forms illustrated in Appendix.

REQUISITION BLANK (Form 500)

The Requisition Blank (Form 500) is to be used by all departments making requisitions for supplies or equipment to be purchased or for items to be provided from the storeroom. The form is self-explanatory and must be prepared in triplicate; one copy to be retained by the department making the requisition, one copy to be sent to the business office and the other copy sent to the storekeeper or purchasing agent.

PURCHASE ORDER (General Form 98)

The Purchase Order (General Form 98) form in triplicate is prescribed for the placing of orders for school supplies, materials, goods and equipment. The original (with a claim blank) is forwarded to the vendor, the duplicate is filed in the ordering department or school to be used as a receiving copy and the triplicate is retained in the file of the business office as a public record. The purchase order should show the amount of the purchase, if known, or if not known an estimate should be made. The actual or estimated amount should be posted as an encumbrance to the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512) in the "Value of Purchase Orders Encumbered" column and added to the amount in the "Value of Purchase Orders Outstanding" column of the Expenditure Account concerned and carried in accumulated totals to the corresponding column of the program account.

ACCOUNTS PAYABLE VOUCHER (FORM 523)

The Accounts Payable Voucher (Form 523) is designed to replace Claim Form 505. The form must be used in accordance with the following conditions: Charter schools may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the board having jurisdiction over the allowance of the payment of the claim.

PAYROLL SCHEDULE AND VOUCHER (General Form 99)

The Payroll Schedule and Voucher (General Form 99) should be used to prepare all payrolls from the attendance records of the employees listed thereon. The attendance information should be supplied to the business office by the school principal or by the department head for all employees under his jurisdiction or supervision.

Upon completion of the payroll claim by the business office, the certificate must be executed by the superintendent of schools or the business manager of the charter school (provided the business manager is not also the treasurer) and the attest or approval signed by the treasurer of the charter school. The payroll claim should then be processed, numbered, allowed by the school board and filed in numerical sequence with other claims.

The applicable amounts will be posted from the form to the proper expenditure account, program and fund, as well as to the Employee's Earnings Record (Form 99B).

PUBLISHER'S CLAIM (General Form 99P)

The Publisher's Claim (General Form 99P) is designed to serve as a claim by the publisher in all cases where the law now provides for the publication of notices in any newspaper.

After the claim has been filed by the publisher, processed by the business office, allowed by the school board and the check issued, it should be filed numerically with the other claims.

MILEAGE CLAIM (General Form 101)

The Mileage Claim (General Form 101) is designed to serve as a claim for mileage reimbursement to be presented to the school board for allowance.

Administrators, teachers and other employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the charter school at a reasonable rate per mile as fixed by a resolution of the school board. Reimbursement mileage shall not include travel to and from the employee's home and place of employment. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable. The odometer reading columns on the form are to be used only when distance between points cannot be determined by fixed mileage or official state highway map.

After the claim has been completely processed, allowed by the school board, and the check issued, it should be filed numerically with the other claims for the same period.

If travel is required of a teacher in order to hold classes in more than one location during the year, the amount of reimbursement for the travel should be stated in the contract and drawn periodically by using the form as outlined above.

ACCOUNTS PAYABLE VOUCHER REGISTER (General Form 364)

The Accounts Payable Voucher Register (General Form 364) is designed so that the form may be prepared in a standard typewriter or handwritten and contained in a standard post binder. All mileage claims, accounts payable vouchers, payroll vouchers, publisher's claims and schedules of payments to school bus contractors shall be listed on the record in claim number sequence and the action of the school board on each claim shall be noted. Space is provided for the board members and treasurer to sign the register if they do not wish to sign each claim.

FUND LEDGER AND LEDGER OF RECEIPTS (Form 508)

As the title indicates, the Fund Ledger and Ledger of Receipts (Form 508) is designed for the purpose of maintaining two distinctly separate ledgers; namely, the "Fund Ledger" which provides a record of receipts, disbursements and balances for each fund in use, and the "Ledger of Receipts" which provides a record of all receipts detailed as to source from which derived.

A separate ledger account shall be prepared for each fund and for a control of all funds. When used as a fund ledger, no information will be entered in the blank spaces following "Source of Receipt" or "Receipt Account Number" on the upper margin.

A separate ledger account shall be prepared on Form 508 for each receipt account listed in the chart of accounts for each fund in which activity is anticipated. The separate ledger will constitute the "Ledger of Receipts."

After preparing the ledger accounts, arrange them so the "All Funds-Control" account is first, followed by the "General Fund" account. Follow the General Fund account with an account for each "Receipt Account" of the General Fund in numerical sequence. Arrange the other fund and receipt accounts in the same manner following the last Receipt Account of the General Fund.

The "Fund Ledger" accounts will be used as control accounts for both receipts and disbursements, the details of which will be posted to the "Ledger of Receipts" and the "Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances," Form 512. Each ledger account must be totaled and footed monthly, the totals of all accounts proved to the control account for each fund and for all funds at the close of each month, and then reconciled monthly with the balances in the depository accounts.

An account on the form will also be prepared for each "Clearing Account" used by the charter school. For example, for the federal tax payroll deductions, an account should be prepared showing "Clearing Account-Payroll Deductions" as the fund title, "920" as the fund number, "Federal Tax" as the source of receipt and "921" as the receipt account number. The total federal tax deductions for each payroll is entered in the "Receipts" column (921.1) when the payroll is posted. The check for transmittal of these funds to the proper payee is posted to the account in the disbursements column (921.2). Receipts to a clearing account increase the amount in the "Balance" column and disbursements from the account decrease the balance.

The clearing accounts are to be arranged in account number sequence in accordance with the chart of accounts and placed in the same binder with the Fund Ledger and Ledger of Receipts following the last fund and receipt account in the ledger.

TREASURER'S DAILY BALANCE OF CASH, DEPOSITORIES AND INVESTMENTS (General Form 361)

The Treasurer's Daily Balance of Cash, Depositories and Investments (General Form 361) provides for a daily accounting for total cash activities, both as to receipts and disbursements. It provides for a daily proof between record balances and cash in the bank plus cash on hand. Also, when more than one depository is used, the record provides a guide to the treasurer in maintaining deposits in the banks in the predetermined ratio that is applicable. It further provides a record of investments purchased from total monies on deposit.

Entries are made on the record in totals only and, to be current, they must be posted each day that a financial transaction occurs.

STOREROOM RECORD (Form 513)

The Storeroom Record (Form 513) is a form detailed to provide an accurate accounting for each item of receipts to and withdrawals from the central storeroom. A separate form is to be used for each item. The record provides the basis for a perpetual inventory of all items in the central storeroom.

If a storeroom is maintained, a ledger account shall be established on Form 508 in the Clearing Accounts section of the Fund Ledger to provide a control over the storeroom record. The Clearing Account will be charged with all payments for supplies or materials purchased for the central storeroom and will be credited with all withdrawals as they are requisitioned on Form 500 and removed for use. The balance shown on the clearing account should reflect at all times the value of the inventory of the storeroom. The balance should be verified periodically by an actual physical inventory.

TEACHER'S SERVICE RECORD (Form 514)

Prepare a page of the form for each teacher. It is to be maintained as a permanent record of the teacher's service and as proof of payments on the teacher's contract. The form is designed to record one contract year of service on each page. The accumulated sick leave unused in former years shall be brought forward each year and entered in the "Balance Sick and Quarantine Days Unused" column. Enter the number of days available for the current year's contract (including not to exceed three days carried forward from the Indiana public charter school of last employment) and the total of these two items should be entered directly above the double ruling to show the total number of days available for use during the current year.

An entry will be posted to the form each pay period to record the maximum number of work days in the period, days lost (number of days not worked for which the teacher receives no pay), days worked, sick and quarantine days used, number of sick and quarantine days allowed in pay period, family death days used and personal or civic affairs days used. The Gross Salary column shall be used to record the total salary paid the teacher for the pay period computed as follows: total the days worked plus sick and quarantine days used, family death days used and personal or civic affairs days used times the rate per day. As a proof, the total number of days for which salary is paid must equal the number of working days in the period less the number of days lost.

The form is a cumulative record for the teacher and should be preserved, even though the teacher leaves the system. It is recommended that when a teacher (not reaching the age of retirement) leaves the school system, all Forms 514 for the teacher be placed in a "Former Teacher File" to be preserved as a permanent record.

EMPLOYEE'S SERVICE RECORD (General Form 99A)

The Employee's Service Record (General Form 99A) is designed for use by the school principals in providing the business office the attendance information for preparing Payroll Form 99. A page should be prepared for each employee other than teaching personnel (see use of Form 514). The space for each scheduled work day should be marked per the code on the lower margin to indicate whether the employee worked, lost time or was on authorized leave of absence. Space is provided for a twelve month record on each side of the page. IC 5-11-9-4(b) states in part ". . . shall require that records be maintained showing which hours were worked each day by employees employed by more than one (1) public agency or in more than one (1) position by the same public agency . . ." Form 99A may be used for providing the information.

EMPLOYEE'S EARNINGS RECORD (General Form 99B)

A page of the form shall be prepared for each employee and shall be posted from the information on the payroll schedule and voucher, General Form No. 99. In addition to the personal history data on the upper margin, space is provided for recording the earnings and deductions for one year by utilizing both sides of the page. These are totaled by quarter and quarterly totals are accumulated for the year to provide information for preparing earnings and payroll deduction reports to the governmental agency concerned and annual statements to the employee.

A page of the form should also be set up as a "Control" over all earnings and deductions to which the "totals" of all earnings and deductions would be posted, thus furnishing a proof of the individual ledger sheets.

CHECK IN DUPLICATE (Form 509)

The check form is to be used for all disbursements, other than payroll, and each check must be supported by an itemized claim (Accounts Payable Voucher) allowed by the school board. The original check must be signed by the Treasurer of the Charter school and both the original and copy must show the name of the depository on which the check is drawn. The original, when returned by the depository after payment, must be carefully preserved by the treasurer. The duplicate copy is the register of checks and will serve as the source document for posting to the disbursements column of the Fund Ledger; the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances; and, the Treasurer's Daily Balance of Cash and Depositories record.

When checks are paid and returned by the bank each month they must be checked off against the duplicate copies with a stamp showing the month in which paid. The procedure is necessary not only to prepare a list of outstanding checks at the close of the month for reconciling with the depository but also to facilitate tracing and locating a paid check should a question thereon later arise.

The form is printed in duplicate, five to the sheet, and shall be serially prenumbered by the printing supplier. The original is perforated for tear-out and the duplicate, not perforated, is punched for containing in a post binder for preservation as a Check Register and Journal of Disbursements. Space must be provided at the lower edge of each original of the form for printing the magnetic ink character recognition (M.I.C.R.) symbols for use of the depository.

All checks routed through the federal reserve banking system must be imprinted with the magnetic ink characters to facilitate sorting, routing and paying.

PAYROLL CHECK IN TRIPLICATE (Form 516)

The form must be prenumbered in triplicate by the printing supplier. It is prescribed for use in paying all salaries and wages of school employees and provides for showing the number of hours worked, gross pay, the amount of each payroll deduction and the net pay. Space is also provided for entering the title of the fund from which the payment is made, the number of the claim on which the payment was allowed and the name of the payee.

The original is signed by the treasurer of the charter school and must bear the name of the depository on which the check is drawn. Space is provided for the encoding of magnetic ink character recognition (M.I.C.R.) symbols to comply with the requirements of the federal reserve banking system. The duplicate, which serves as a statement of earnings and deductions for the employee's records, is given to the employee along with the original. The triplicate is retained in the business office in numerical sequence as a register of payroll checks. It must bear the name of the depository on which it was drawn so that outstanding checks may be identified with the proper depository for purposes of reconciling the balance in the depository account.

When checks are paid and returned by the bank each month, they must be checked off against the duplicate copies with a stamp showing the month in which paid. The procedure is necessary not only to prepare a list of outstanding checks at the close of the month for reconciling with the depository but also to facilitate tracing and locating a paid check should a question thereon later arise.

RECEIPT IN DUPLICATE (Form 517)

The form is to be prenumbered by the printing supplier in duplicate, five receipts to the page. A receipt must be written on the form each time any money is received by the charter school, regardless of whether it is in the form of cash, check, money order, bank card/credit card, EFT (all on which must be

indicated as payment type and amount) or other negotiable instrument. The original, signed by the treasurer of the charter school, is to be issued to the person paying the money. The duplicate is punched for containing in a post binder and serves as a permanent register of receipts. It also serves as a source document for posting to the Ledger of Receipts, the Fund Ledger and to the Treasurer's Daily Balance of Cash and Depositories Record. In the case of county or state distribution of school monies, it is not necessary to mail the original to the distributing agency.

REGISTER OF INVESTMENTS (General Form 350)

The form is designed to record investment transactions as they occur. It will reflect investments purchased and sold and the cost of those remaining on hand in each fund. The record will support the entries in the Clearing Account-Investments which controls investments from all funds.

The current inventory at any time must be represented either by a safekeeping receipt from a duly designated depository or actual physical custody of the securities. The Register of Investments is to be kept by the treasurer since that officer is the custodian of the securities. A separate line should be used for recording each security and a separate sheet should be used for each fund from which investments are made. A separate sheet should also be used for recording investments from "Total Monies on Deposit." The sheets for all investments may be kept in the same post binder.

Entries will be made as investments are purchased or sold.

REGISTER OF INSURANCE (General Form 351)

The form is designed to provide a record of all insurance policies. Entries will be made chronologically as policies are purchased or as premiums are paid. If the register is kept up to date and the proper entries made in the "Renewal or Replacement of Policy No." column, little difficulty will be experienced in determining what policies are currently in force, whether or not certain property is covered by insurance, and the dates and amounts of the premium payments.

REPORT OF COLLECTIONS (General Form 362)

The form is designed for use by collecting authorities or other persons collecting and remitting funds to the corporation treasurer or extra-curricular treasurer, who will issue an official cash receipt for the funds covered by the report. The form is adaptable and its use is highly recommended in the collection of vocational fees, school lunch funds, textbook rental fees, swimming pool receipts, etc.

RECEIPT REGISTER (Form 370)

The form is designed to contain all of the information on the prescribed receipt forms. Very strict adherence to form conditions for duplicates is required.

CONTRACTOR'S COMBINATION BID BOND AND BOND FOR CONSTRUCTION (General Form 86)

The form, properly executed, may accompany any bid for public work and may be used as a guarantee of faithful performance in the case of a successful bidder upon approval by the awarding body.

CONTRACTOR'S BOND FOR CONSTRUCTION (General Form 86A)

The form, properly executed and approved by the awarding body, will be furnished by the successful bidder as a guarantee of faithful performance in connection with a contract for public work.

CONTRACTOR'S GENERAL BID FOR PUBLIC WORK (General Form 96 - Revised 2005)

The form is designed to be used by bidders in submitting bids on construction and repair projects, new buildings, alterations, or additions. It is to be used where work (materials and labor) is done under contract and must be used whenever a contract is to be awarded.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND
COMPENSATION OF PUBLIC EMPLOYEES (General Form I00R)

The form will be used to list the name, business address, duties and compensation of each officer and employee of the charter school during the month of January.

After the form is prepared it should be mailed before January 31 each year to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765.

AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSIT STATE OF INDIANA
DISTRIBUTION TO POLITICAL SUBDIVISIONS BY EFT (General Form 368)

The form is designed to be used to notify the Treasurer of State as to which state distributions the charter school wants to receive by way of electronic funds transfer. Each type of distribution to be received by EFT by a charter school (Basic Grant, etc.) must be a separate request. The system of distribution cannot process a request for a split distribution (i.e., split between banks).

OFFICIAL RECEIPT - INDIVIDUAL TEXTBOOK RENTAL LIST (Form TBR-2, Revised 1997)

This form is to be prenumbered and printed in triplicate. The form, one set for each student, is to be prepared when textbooks and related materials are issued to the student. The form provides for the date the textbooks were issued, the name of the student and the total fee collected. The completed form shall be signed by the issuing officer who could be the treasurer or someone designated by the treasurer to issue the textbooks and collect the rental fees. If the volume of transactions for grades with a fixed list (applicable to all students) of books and materials is great enough to demand it, a copy of the printed list may be attached to the TBR-2 form and the form processed with a reference to such attached list instead of further itemization.

The original of Form TBR-2 is to be given the payer (student or parent). The duplicate is to be retained by the issuing officer and the triplicate is to remain intact in the book. The duplicate, together with rental fees collected, must be transmitted daily to the treasurer. The treasurer may direct the issuing officer to deposit all fees collected each day and submit an acknowledged, duplicate deposit slip with duplicate copies of Form TBR-2. The treasurer may also require the issuing officer to submit a summary or recap sheet of all fees collected by grade or other designated categories. If this is done, the total of the summary or recap sheet must agree with the amount on the duplicate deposit sheet as well as the total of all TBR-2 forms submitted for the day. All duplicates of Form TBR-2 shall be filed alphabetically, by student last names, in the office of the treasurer for audit purposes. A separate TBR-2 should be issued each time a payment is made.

The triplicate copy of Form TBR-2 with book list attached, if any, must be kept in the files of the issuing officer until the close of the semester. When the students return rented textbooks, the issuing officer must check the returned books to the list of those issued as shown on the copy of the files. The student should then pay for all textbooks damaged or not returned in accordance with the policy adopted by the school officials. All money received for lost or damaged books together with the triplicate books of Form TBR-2 containing proper notations must be remitted to the treasurer. The treasurer will file the triplicate copy (complete books).

Duplicate and triplicates will remain intact in the book if the issuing officer is the treasurer.

The original copy of Form TBR-2 shall be given to the student if the student pays the fee. The copy serves as a receipt for the rental fees collected from the student. When book lists are used in lieu of itemization on the form (all students using the same books), a copy of the appropriate list shall be attached to the student's copy and one copy shall be retained for audit.

When issuing officers other than the treasurer are designated to issue books and collect rental fees, the treasurer shall issue an official receipt to the issuing officer each time the issuing officer transmits the money or submits a certified deposit slip, to cover such fees, to said treasurer.

Receipts should be issued and recorded at the time of the transaction; i.e., when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment.

APPLICATION FOR FREE MEALS OR REDUCED PRICE MEALS AND OTHER BENEFITS (Form 521)

Forms used in determining eligibility are distributed by the Department of Education.

APPLICATION FOR FREE MILK AND OTHER BENEFITS (Form 522)

Forms used in determining eligibility are distributed by the Department of Education.

CAPITAL ASSETS LEDGER (Form 369 – Revised 2004)

The form is designed to comply with federal requirements and to account for inventorying and tracking of capital assets.

TICKET SALE REPORT (form SA-4)

Ticket sales conducted by any activity shall be accounted for as follows:

The designated charter school employee shall be responsible for the proper accounting for all tickets and must keep a record of the number purchased, the number issued for sale, and the number returned. The designee must see that proper accounting is made for the cash received from those sold. All tickets shall be prenumbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the charter school, the charter school's receipt issued therefore must show the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form.

SCHOOL FOOD, DAILY RECORD OF CASH RECEIVED (SF-2)

School Food Form SF-2, Daily Record of Cash Received, categorizes cash receipts on a daily basis and must be totaled monthly.

SCHOOL FOOD, DAILY RECORD OF MEALS/MILK SERVED (SF-2A)

School Food Form SF-2A, Daily Record of Meals/Milk Served, records daily the number of meals/milk served and must be totaled monthly and will be a source of information for preparation of the monthly claim for federal reimbursement.

SCHOOL FOOD, CASH DISBURSEMENTS AND FUND BALANCE (SF-3)

School Food Form SF-3, Cash Disbursements and Fund Balance, is used to record on a daily basis the disbursements of the School Food Service Program and together with the SF-2 acts as the source information for the calculation of the fund balance as shown on the SF-3. The disbursement categories

Service Area Direction and Food Preparation and Dispensing are defined as: Service Area Direction. Activities pertaining to directing and managing the food service program for the school corporation.

Food Preparation and Dispensing. Activities concerned with preparing and serving the food and beverages associated with the food service program. This includes operating kitchen equipment, preparing food, cooking, serving food, cleaning and storing dishes and kitchen and lunch room equipment.