President’s Message

Well, I’m about two weeks late writing this column and Denny has been extremely patient with me so far. So now that it’s December and this is the November InterCom, Happy Thanksgiving! Hope you have recovered from all the excesses of the long weekend.

Are you contemplating the Turkey Detox? You might want to rethink that strategy. With Christmas only a few weeks away and the New Year following, you might want to just consider Thanksgiving as a warm up for the festivities that may come your way within the next thirty days. Don’t panic. If you find yourself at a party or a great family dinner and are afraid you’re going to do some real gastronomic damage, think about your new A-F grades just released by DOE. That should prevent you from keeping anything down.

But seriously, I do hope you all had a very nice Thanksgiving holiday and got to spend some quality time with family and friends. Those are the times that mean the most and create lasting memories.

As we wind down another year, get ready to close out a budget, open up a new one, end a semester, think about the upcoming session of the General Assembly, and Affordable Care Act reporting, don’t forget that we chose to work in public education.

It’s wonderful work and we know the reason why we’re here. If you’ve forgotten, attend a few of your school holiday festivities. Some are fantastic and some are not but they all have something in common.

continued on page 2

Articles of Interest . . .

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From Denny’s Desk .................................4  |  US Department of Labor Announces ........13
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The Indiana Association of School Business Officials delivers programs and services to the membership for the purpose of advancing Indiana public education and the profession of school business management.
President’s Message . . . continued from page 1

Children demonstrating their joy and giving it their best effort. Let’s keep giving them ours.

Since it’s late, I’m late and this column is late, I’ll keep it short. For the December Intercom, I’ve already enlisted the help of an awesome group, your Board of Directors, to help put together an IASBO Christmas list for Santa. What do IASBO members wish for? I’ll let you know soon. It should be quite a list.

Thanks, Joe
Thank you, Indiana public school corporations, for helping us become the #1 Public Financing Bond Counsel in Indiana for 2013, as ranked by The Bond Buyer. It takes great clients to do great work.

BARNES & THORNBURG LLP
*Uncommon Value*

In Indiana:
- Elkhart
- Fort Wayne
- Indianapolis
- South Bend
After the November 3 elections, Bill Hudnut III wrote an editorial to new Indianapolis mayor Joe Hogsett. Bill Hudnut was the mayor of Indianapolis from 1976 to 1992 when major changes were made to the city. Remember that he pushed for the building of the Hoosier Dome well before we had a professional team in town. I was always impressed with Hudnut when he was the mayor and even more now that he is an elder statesman. Hudnut provided the following advice to Hogsett regarding leadership:

“I viewed the mayor as the orchestra leader in this process. Leadership is easier to recognize than define. It involves charisma (the Greek word for gifts).

The first gift is integrity. Hard choices have to be made. Promise must be kept. Honesty and forthrightness, transparency if you will, must always be practiced. Trust needs to be built. Carefully. It can be easily destroyed. Leadership often must choose what’s believed to be right over “what’s fun, fast or easy,” as someone put it.

A second gift is “we”, rather than “I”. In short, collaboration, collegiality. Consensus-building, Comity, Community, seeking the common good.

Leaders need advice; it is impossible to achieve everything on one’s own with a “my way or the highway” mentality. Throughout this essay, I have tried to emphasize what we did, not what I did. That is not false modesty; it just recognizes the importance of teamwork, whether it involves excellent staff work or partnership with the private and non-profit sectors.

Third, respect for other persons – and liking them. Leaders make others feel respected, appreciated, valued. Saying thanks is an important attribute of good leadership. I believe good leaders, particularly at the local level, embrace people and demonstrate their concern for their welfare. It’s a form of compassion. They touch them in small innumerable ways. Call it efficacy of the little good – a “good job” pat on the back here, an “attaboy” there, a “thank you” here, a “how you doing?” there, a “how can I help?” here, a “let’s fix it” there.

The final gift I would mention is joy. Good leaders at the bottom of their heart, beyond their trials and tribulations, enjoy what they are doing and communicate that enjoyment to others. Like riding a snowplow during the blizzard, or marching in a St. Patrick’s Day parade as a giant leprechaun. Being optimistic (realistically, not in a cock-eyed way), avoiding the “sky is falling in” mentality, having a positive outlook on the future, and giving people hope, are important ingredients of leadership. Good leaders inspire others.”

I really like what the former mayor says in this editorial. Most of you know that I enjoy having a good time, but doing what’s right for the association and the membership must always come first. That’s what Hudnut is saying – keep your focus on the common good and “fun” will follow.

We are now headed for the holiday season. It is a time to enjoy family and friends, and give thanks to all of our blessings. And, right around the corner is the 2016 session of the Indiana General Assembly. And, hopefully our blessings will continue through the session.

________________

“If you want happiness for a lifetime – help the next generation.”

Chinese Proverb
2015 - - -

December 4
IASBO Board of Director’s Meeting
Hilton Garden Inn, Indianapolis

December 9
PD Seminar – School Finance Issues
The Palms, Plainfield

December 11
ISBA School Law Seminar
The Palms, Plainfield

February 1-13
AASA Annual Meeting
Phoenix, Arizona

February 18-19
ASBO International Executive Leadership Forum
Las Vegas, Nevada

March 1
PD Seminar – Technology Issues
The Palms, Plainfield

March 3-4
Treasurer’s Workshop Day #1-2
MSD Warren Township Administration, Indianapolis

March 8-9
IASBO Leadership Academy
Marriott North, Indianapolis

2016 - - -

March 10
Certification Course
MSD Warren Township Administration, Indianapolis
• Budgeting Basics for School Business Officials

March 11
IASBO Board of Director’s Meeting
Hilton Garden Inn Airport, Indianapolis

March 17-18
Budget Workshop Day #1-2
MSD Warren Township Administration, Indianapolis

April 4-5
Spring Institute – Certification Courses
The Palms, Plainfield
• Intro. Human Resources Administration
• Leadership Development
• Group Health/Medical Insurance
• Labor Relations/Contract Admin.

April 7-8
Treasurer’s Workshop Day #3-4
MSD Warren Township Administration, Indianapolis

April 9-11
NSBA Annual Meeting
Boston, Massachusetts

April 12-13
IASBO Leadership Academy
Marriott North, Indianapolis

April 26
Certification Courses
The Palms, Plainfield
• Governance & Operational Relationships
• Maintenance Operations
April 28  **PD Seminars**  
*The Palms, Plainfield*  
- Extracurricular Accounting  
- Transportation Issues

May 11-13  **IASBO Annual Meeting**  
*French Lick Resorts*  
**Certification Courses**  
- Transportation Administration  
- Collective Bargaining Strategy & Law  
- Accrual Accounting  
- School Law & Administrative Rules Advan.

May 30  **Memorial Day**

June 2-3  **IASBO Board of Director’s Meeting**  
*TBD*

June 7-8  **Summer Institute – Certification Courses**  
*The Palms, Plainfield*  
- School Law & Administrative Rules Basic  
- Public Relations & Internal Communications  
- Principals of Education  
- Managing People

June 10  **ISBA School Law Seminar**  
*Indiana Marriott East*

June 15  **Joint School Finance Seminar**  
*The Palms, Plainfield*  

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IASBO New Members

Region 1
NICK CAIN
Assistant Facilities Director
Porter Township

STEPHEN GOFF
Director Custodial/Maintenance Operations
Hanover

Region 2
GINA FREEL
Administrative Assistant
Baugo

DOUG SOUTHWORTH
Director of Facilities
Baugo

CHERYL WAGGONER
Director of Talent Recruitment & Management
Elkhart

Region 3
TINA GRADY
Director of Human Resources
East Allen

LANCE HARTMAN
Custodial Manager
Sodexo at Fort Wayne

RICH HERTEL
Facilities Supervisor
Huntington County

Region 5
ROCHELLE BLUNT
Assistant Business Manager
Kokomo

Region 6
LORI WYMER
Deputy Treasurer Union

Region 7
JODY EILAR
Payroll
Martinsville

HEATHER STAGGS
Superintendent’s Administrative Assistant
Martinsville

CLAUDIA WALKER
Treasurer
Greene-Sullivan Special Education Cooperative

Region 8
MICHAEL BERESFORD
Assistant Superintendent
Hamilton Southeastern

JOSH COLLIER
Treasurer
Mt. Vernon

TIM HINDSLEY
Grounds Lead
Zionsville

ERICKA MASON
Accounting Coordinator – Grant Funding
Indianapolis

Region 10
RICK PEDERSON
Director of Transportation & Maintenance
Center Grove

BRIAN PEREIRA
Accounting Specialist – Grant Funding
Indianapolis

JENNIFER PONSNER
Administrative Assistant
Franklin

MARQUES WHITMIRE
Special Projects Manager
Indianapolis

WESTIN YOUNG
Chief Financial Manager
Indianapolis
IASBO School Finance Seminar
December 9, 2015
The Palms, 2353 East Perry Road, Plainfield

8:30  Registration

9:00  UPDATE ON THE INDIANA ECONOMY AND THE STATE BUDGET
Presenter:  Dr. Larry DeBoer, Professor of Agricultural Economics, Purdue University

10:00  Break

10:15  DEMOGRAPHIC TRENDS IN INDIANA-HOW DEMOGRAPHIC STUDIES SUPPORT SHORT AND LONG-RANGE PLANNING
Presenter:  Dr. Jerome McKibben, McKibben and Associates

11:00  UPDATE AND TRENDS ON ASSESSED VALUE
Presenters:  Bill Sheldrake, President, Policy Analytics
           Curt Pletcher, Umbaugh
Topics Include:
  • Dark Sales Legislation – What to Know and Case Studies
  • AV Trends Across the State
  • Agricultural Land AV Updates
  • Latest on TIF’s, Abatement, Tax Caps

Noon  Lunch

1:00  UNDERSTANDING THE MUNICIPAL RATING PROCESS
Presenters:  John Sauter & Anna Uboytseva, Associate Directors, Standard & Poor’s

2:00  INDIANA SCHOOL BUSINESS OFFICIAL UPDATES PANEL
Panelists:  Denny Costerison, IASBO Executive Director
           Seamus Boyce, Esq., Church Church Hittle & Antrim
           David Holt, Chief Financial Officer, MSD of Warren Township
           Denise Seger, Associate Superintendent, Penn-Harris-Madison School Corp.
Topics Include:
  • State Board of Accounts Update (i.e. Food Service Cash Balances Too High in Specific Citations)
  • Intellectual Property/Naming Rights (i.e. Stadium Naming Rights)
  • IASBO Legislative Agenda

3:30  ADJOURNMENT
IASBO Registration Form

SCHOOL FINANCE ISSUES SEMINAR  
December 9, 2015  
The Palms, 2353 E. Perry Road, Plainfield IN

Corporation: ________________________________________________________________

To receive the ‘Early Bird’ discount, registrations must be received in the IASBO office by 4:00 pm on December 2, 2015

Registration Fees:  
Members - $125.00 through December 2, 2015 & $150.00 thereafter.  
Non-Members - $165.00 through December 2, 2015 & $190.00 thereafter.

☐ Enclosed is a check  ☐ Please bill the corporation PO# ____________________________

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Please return this form via email, mail or fax to IASBO at:

ckattau@indiana-asbo.org

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Geothermal Systems  |  Energy Leadership
STATE EXAMINER DIRECTIVE 2015-6

Date: November 18, 2015

Subject: Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority: IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application: This Directive applies to all political subdivisions

From: Paul D. Joyce, CPA, State Examiner

For purposes of this directive, "political subdivision" means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

1. determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
2. determine the internal control weakness that contributed to or caused the condition; and
3. make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:

   a. the method of correcting the condition; and
   b. the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

A. Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in
which the incidents occur. For example, a $500 variance in Fort Wayne is not necessarily as concerning as a $500 variance in Pershing Township, Jackson County. On the other hand, a $100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is $0.00 and the political subdivision must report all irregular variances, losses, shortages, and thefts to the State Board of Accounts.


When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision’s policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts’ website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

Paul D. Joyce
State Examiner
United States Department of Labor announces proposed rule changes that will significantly increase the salaries for many common overtime-exempt job classifications

Last Tuesday, the Department of Labor ("DOL") announced several important rule changes to overtime compensation. By far the most significant of these changes is a substantial increase in the minimum salary an employee must receive to classify certain employees as exempt from overtime.

Under the current rule, an employee who is classified under the executive, administrative, professional, or computer employee is exempt from overtime if the employee receives a salary of at least $455 per week ($23,660 annually) and otherwise meets additional criteria specific to each exemption.

The DOL's proposed rule is very significant because it increases the minimum salary for each position to $921 per week ($47,892 annually), or slightly more than DOUBLE the current amount.

It is important to note that although at this point there is a good chance the proposed salary increase will become final without significant changes, the final rule likely will not become effective until the first or second quarter of 2016. Nevertheless, forward-thinking business managers need to anticipate the impact this change will have on their organization.

For now CCHA suggests the following modest steps:

- **Step 1:** Determine which employees fall under the above-listed exemptions. (As a general rule of thumb, this likely means most of your employees who are paid a salary.)

- **Step 2:** For each such exempt employee, determine whether the employee's salary meets or exceeds the amount in the proposed rule, i.e., $921 per week ($47,892 annually).

- **Step 3:** For each exempt employee whose salary does not meet or exceed the amount in the proposed rule, realize your two main options include the following assuming the rule becomes final:

  - **Option 1:** Increase the employee's salary to the amount in the proposed rule and maintain the overtime exemption; or

  - **Option 2:** Maintain the employee's salary and reclassify the employee as non-exempt, in which case your obligations will include paying overtime for any time worked in excess of 40 hours in a workweek, as well as tracking the employee's hours much more closely than you may have previously.

Through this approach we anticipate that managers will be able to run a cost/benefit analysis of various scenarios and arrive at an efficient exempt/non-exempt job classification structure.

The DOL's formal announcement is available here, along with a link to the proposed rule changes: [http://www.dol.gov/whd/overtime/NPRM2015/](http://www.dol.gov/whd/overtime/NPRM2015/).

We will continue to monitor the proposed rule and keep you apprised of significant developments. Feel free to contact any of the CCHA labor and employment attorneys with questions.

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Regional LEA Uniform Grant Guidance (UGG)

Beverly Flanagan, Chief Financial Officer for the Indiana Department of Education, requested IASBO to distribute the following information regarding UGG. An updated power point presentation on UGG, which includes internal controls, policies and procedures, has been posted on the IDOE Learning Connection site. Additionally, IASBO was asked to distribute the following policies and procedures finalized for IDOE required under the UGG.

IDOE REQUEST FOR MEMORANDUM OF UNDERSTANDING (MOU)
GUIDELINES AND PROCESSES
(Updated June 10, 2015)

The Indiana Department of Education (IDOE) uses the Contract Management System (CMS) for all Memorandums of Understanding (MOU). The Professional Services Contract Manual is available on the Indiana Department of Administration, Contract Administration website at www.in.gov/idoa

Yellow sheets do not go through CMS. See the IDOE intranet (home.doe.in.gov/financial) under Finance>Payment of Invoices for the Yellow Sheet policy and blank Yellow Sheet form.

The purpose of this document is provide information on the Indiana Department of Administration’s (IDOA) guidelines (IC 5-22 and 25 IAC 1.1) and IDOE processes for preparing and submitting MOUs. If you have questions, please contact a member of the IDOE Contract Section:

Jim Holderman, Contract Supervisor (317) 232-0517 jholderman@doe.in.gov
Jason Carver, Contract Specialist (317) 232-6992 jcarver@doe.in.gov
Shannon Cratty, Contract Specialist (317) 232-0507 scratty@doe.in.gov

IDOA GUIDELINES FOR MEMORANDUMS OF UNDERSTANDING (MOUs)

What Are MOUs?

In this context, MOUs are used to memorialize agreements between state agencies, and document an arrangement under which two agencies share responsibilities, or where one agency agrees to perform duties on behalf of the other (where the duties could be within the statutory authority of either agency).

How Are MOUs Initiated?

MOU’s are initiated by the state agency who is providing the funding. Terms of the MOU are negotiated between the state agencies participating in the MOU.

continued
**IDOE RFC PROCESS**

Once an MOU has been initiated and the terms agreed on, the actual MOU contract document must be created through the RFC process. An RFC must be completed for all contracts, grants, amendments, renewals or any MOU made by the IDOE. The following is the basic RFC process:

1. **Determine parties to the MOU**
2. **Confirm Federal ID number(s), if applicable**
3. **Complete RFC in CMS, including list of duties/deliverables and attachment of budget.**

Program staff trained in the IDOE CMS system will complete the RFC in CMS. An RFC cannot be submitted if all information is not completed. The CMS training information is located on the IDOE intranet (home.doe.in.gov/financial) at Finance>Contracts & Grants>General User CMS Training Document.

Once the RFC is submitted, it will route through the CMS workflow. Once the workflow is completed, the contract will be created by the Contract Section staff.

**Signature Process**

MOUs are required to be signed by all state agencies appointing authorities or designees party to the document. MOUs are to be reviewed and approved by the State Budget Agency (SBA). State agencies party to the MOU should designate a “lead agency” to route the document. Upon approval, the SBA will return the document to the lead State agency. It will be the lead State agency’s responsibility to forward a copy of the approved document to all State agencies party to the MOU.

**ADDITIONAL NOTES**

- All fields must be completed in the RFC.
- Duties and a detailed budget must be included in a separate attachment to each RFC, labeled as “Exhibit A”.
- Each attachment must be free of markings.
- The budget must total correctly.

**Payment of MOUs**

MOUs are between at least two state agencies. For federally funded MOUs, the subrecipient grant process must be used. The appropriate Finance staff works with the State Office of Information Technology (GMIS) and the SBA to establish access to the project by the agency receiving the federal funds.

**What is a Memorandum of Understanding (MOU)?**

Agreements between an Executive Branch agency and another unit of government that has the capacity to sue or be sued must be memorialized by a contract that is subject to review under IC 4-13-2-14.1. This includes agreements with the federal government, state universities, school corporations, and local units of government. Such contracts may deviate from the required state boilerplate by deleting clauses inappropriate to another governmental entity.

An arrangement between two or more state agencies that do not have the power to sue or be sued must be memorialized by a MOU that clearly describes the performance responsibilities of the parties. Although bodies corporate and politic and separately elected offices have the capacity to sue and be sued, state agencies may use a MOU when dealing with a body corporate and politic or separately elected office. For questions concerning whether a MOU or contract is an appropriate tool to memorialize an agreement, please contact the IDOE Contract Section.
How to Determine Whether a Cost is Allowable  
(Updated September 4, 2015)

When determining how Indiana Department of Education (IDOE) will spend its federal grant funds, IDOE program staff for each federal grant must review the proposed expenditure to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good(s) or service(s). Expenditures must be aligned with approved budget items. Any changes or variations from the approved budget and grant application must receive prior approval from IDOE program staff for each federal grant. Budget changes up to 10% require IDOE program staff approval. Budget changes above 10% require a revised budget and amendment to the contract or grant contract.

All costs supported by federal funds must meet the standards provided in the Education Department General Administrative Regulations (EDGAR), which adopted the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grant Guidance) at 2 C.F.R. Part 200. These standards are described in the bulleted list below. IDOE program staff for each federal grant must consider these factors when making an allowability determination. Other helpful questions personnel should ask when deciding whether a cost is allowable are located on page 5 of this policy.

- **Necessary for the administration or performance of the federal award.** Even though EDGAR does not provide specific descriptions of what satisfies the “necessary” element, practically speaking necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important programmatic objective. A key aspect in determining whether a cost is necessary is whether IDOE can demonstrate that the expenditure addresses an existing need, and can prove it. For example, IDOE may determine that a language skills software program is necessary for a limited English proficiency program.

  When determining whether an expenditure is necessary, the following may be considered:
  - Whether the cost is needed for the proper and efficient performance of the grant program.
  - Whether the cost is identified in the approved budget or application.
  - Whether there is an educational benefit associated with the cost.
  - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
  - Whether the cost addresses program goals and objectives and are based on program data.

- **Reasonable for the performance of the federal award.** IDOE staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed and that purchases were comparable to market prices.

---

1 The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Grant Guidance) identifies standards and criteria for properly charging costs to federally funded grant programs. It is available at Title 2 of the Code of Federal Regulations (CFR).
When determining whether an expenditure is reasonable, the following may be considered:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of IDOE or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm’s-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence under the circumstances considering their responsibilities to IDOE, its employees, students, public at large, and the federal government.
- Whether IDOE significantly deviated from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award’s cost.

- **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program.

- **Legal under state and local laws and regulations, as applicable.**

- **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of IDOE.**

- **Conform to any limitations or exclusions set forth as cost principles in the Uniform Grant Guidance, EDGAR or in the terms and conditions of the federal award.**

- **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

- **Adequately documented.** All expenditures must be properly documented.

- **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the Uniform Grant Guidance or EDGAR.**

- **Not included as a match or cost share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity (i.e., IDOE) to contribute a certain amount of non-federal resources to be eligible for the federal program.

- **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Examples of common credits include: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments for overpayments or erroneous charges. To the extent that such credits accruing to or received by IDOE relate to the federal award, they will be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. The state Financial Management Circular #2014-01 addresses the subject of travel bonuses (Section 4-8).

The Uniform Grant Guidance’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and district-level requirements and policies regarding expenditures to be followed. For example, state and/or district policies relating to travel or equipment may be narrower than the federal rules, and the stricter state and/or district policies must be followed. Another example is certain types of incentives are allowable under federal law, but are not allowable under state law. The state Financial Management Circular #2014-01 addresses allowable travel reimbursements and limitations on allowable reimbursements (Sections 4-5 and 4-6). The Indiana Department of Administration establishes the purchasing rules and regulations for the State of Indiana. The state procurement streamlining manual is available at www.in.gov/idoa/3341.htm. Additionally, IDOE policies and procedures are available on the IDOE intranet.

*continued*
Selected Items of Cost

The Uniform Grant Guidance, as adopted by EDGAR, examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in EDGAR as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation stating the item is unallowable; the terms and conditions of the grant deem the item unallowable; or state/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

IDOE personnel responsible for expending federal grant funds and for determining allowability must be familiar with EDGAR’s selected items of cost. IDOE must follow these rules when charging these specific expenditures to a federal grant. When applicable, IDOE staff must check costs against EDGAR’s selected items of costs requirements to ensure the cost is allowable. In addition, a cost may be unallowable under state, district and program-specific rules and IDOE personnel must follow those non-federal rules as well.

The selected items of cost addressed in EDGAR include the following (in alphabetical order):

<table>
<thead>
<tr>
<th>Item of Cost</th>
<th>Citation of Allowability Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising and public relations costs</td>
<td>2 CFR § 200.421</td>
</tr>
<tr>
<td>Advisory councils</td>
<td>2 CFR § 200.422</td>
</tr>
<tr>
<td>Alcoholic beverages</td>
<td>2 CFR § 200.423</td>
</tr>
<tr>
<td>Alumni/ae activities</td>
<td>2 CFR § 200.424</td>
</tr>
<tr>
<td>Audit services</td>
<td>2 CFR § 200.425</td>
</tr>
<tr>
<td>Bad debts</td>
<td>2 CFR § 200.426</td>
</tr>
<tr>
<td>Bonding costs</td>
<td>2 CFR § 200.427</td>
</tr>
<tr>
<td>Collection of improper payments</td>
<td>2 CFR § 200.428</td>
</tr>
<tr>
<td>Commencement and convocation costs</td>
<td>2 CFR § 200.429</td>
</tr>
<tr>
<td>Compensation – personal services</td>
<td>2 CFR § 200.430</td>
</tr>
<tr>
<td>Compensation – fringe benefits</td>
<td>2 CFR § 200.431</td>
</tr>
<tr>
<td>Conferences</td>
<td>2 CFR § 200.432</td>
</tr>
<tr>
<td>Contingency provisions</td>
<td>2 CFR § 200.433</td>
</tr>
<tr>
<td>Contributions and donations</td>
<td>2 CFR § 200.434</td>
</tr>
<tr>
<td>Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements</td>
<td>2 CFR § 200.435</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2 CFR § 200.436</td>
</tr>
<tr>
<td>Employee health and welfare costs</td>
<td>2 CFR § 200.437</td>
</tr>
<tr>
<td>Entertainment costs</td>
<td>2 CFR § 200.438</td>
</tr>
<tr>
<td>Equipment and other capital expenditures</td>
<td>2 CFR § 200.439</td>
</tr>
<tr>
<td>Exchange rates</td>
<td>2 CFR § 200.440</td>
</tr>
<tr>
<td>Fines, penalties, damages and other settlements</td>
<td>2 CFR § 200.441</td>
</tr>
<tr>
<td>Fund raising and investment management costs</td>
<td>2 CFR § 200.442</td>
</tr>
<tr>
<td>Gains and losses on disposition of depreciable assets</td>
<td>2 CFR § 200.443</td>
</tr>
<tr>
<td>General costs of government</td>
<td>2 CFR § 200.444</td>
</tr>
<tr>
<td>Goods and services for personal use</td>
<td>2 CFR § 200.445</td>
</tr>
<tr>
<td>Idle facilities and idle capacity</td>
<td>2 CFR § 200.446</td>
</tr>
<tr>
<td>Insurance and indemnification</td>
<td>2 CFR § 200.447</td>
</tr>
</tbody>
</table>

continued
<table>
<thead>
<tr>
<th>Costs</th>
<th>2 CFR §</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intellectual property</td>
<td>200.448</td>
</tr>
<tr>
<td>Interest</td>
<td>200.449</td>
</tr>
<tr>
<td>Lobbying</td>
<td>200.450</td>
</tr>
<tr>
<td>Losses on other awards or contracts</td>
<td>200.451</td>
</tr>
<tr>
<td>Maintenance and repair costs</td>
<td>200.452</td>
</tr>
<tr>
<td>Materials and supplies costs, including costs of computing devices</td>
<td>200.453</td>
</tr>
<tr>
<td>Memberships, subscriptions, and professional activity costs</td>
<td>200.454</td>
</tr>
<tr>
<td>Organization costs</td>
<td>200.455</td>
</tr>
<tr>
<td>Participant support costs</td>
<td>200.456</td>
</tr>
<tr>
<td>Plant and security costs</td>
<td>200.457</td>
</tr>
<tr>
<td>Pre-award costs</td>
<td>200.458</td>
</tr>
<tr>
<td>Professional services costs</td>
<td>200.459</td>
</tr>
<tr>
<td>Proposal costs</td>
<td>200.460</td>
</tr>
<tr>
<td>Publication and printing costs</td>
<td>200.461</td>
</tr>
<tr>
<td>Rearrangement and reconversion costs</td>
<td>200.462</td>
</tr>
<tr>
<td>Recruiting costs</td>
<td>200.463</td>
</tr>
<tr>
<td>Relocation costs of employees</td>
<td>200.464</td>
</tr>
<tr>
<td>Rental costs of real property and equipment</td>
<td>200.465</td>
</tr>
<tr>
<td>Scholarships and student aid costs</td>
<td>200.466</td>
</tr>
<tr>
<td>Selling and marketing costs</td>
<td>200.467</td>
</tr>
<tr>
<td>Specialized service facilities</td>
<td>200.468</td>
</tr>
<tr>
<td>Student activity costs</td>
<td>200.469</td>
</tr>
<tr>
<td>Taxes (including Value Added Tax)</td>
<td>200.470</td>
</tr>
<tr>
<td>Termination costs</td>
<td>200.471</td>
</tr>
<tr>
<td>Training and education costs</td>
<td>200.472</td>
</tr>
<tr>
<td>Transportation costs</td>
<td>200.473</td>
</tr>
<tr>
<td>Travel costs</td>
<td>200.474</td>
</tr>
<tr>
<td>Trustees</td>
<td>200.475</td>
</tr>
</tbody>
</table>

Likewise, it is possible for the non-federal entity to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal and non-federal requirements when spending federal funds. For example, IDOE’s travel rules are more restrictive than federal rules, meaning the state’s policies must be followed. The Financial Management Circular #2014-01 provides information on allowable reimbursement costs related to travel.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications. IDOE personnel responsible for making allowability determinations must ensure the proposed expenditure is allowable under the relevant program statute.

continued
IDOE rules related to some specific cost items are referred to below. IDOE employees must be aware of these state rules and ensure they are complying with these requirements.

- State Board of Accounts, Uniform Compliance Guidelines Manual (www.in.gov/sboa/4460.htm)
- Office of Information Technology, Internal Policies (www.in.gov/iot/2394.htm)
- State Budget Agency, Financial Management Circulars (www.in.gov/sba/2512.htm)
- Indiana Department of Administration, Procurement Streamlining Manual www.in.gov/idoa/3341.htm.
- Indiana Department of Administration, Professional Services Contract Manual (www.in.gov/idoa/2349.htm)
- Indiana Department of Administration, Purchasing and Travel Card Program (www.in.gov/idoa/2453.htm)
- Indiana Department of Administration, Print and Mail Services (www.in.gov/idoa/2455.htm)
- Indiana Department of Administration, State and Federal Surplus, (www.in.gov/idoa/2455.htm)
- Department of Education, Internal Policies (home.doe.in.gov/financial)

**Helpful Questions for Determining Whether a Cost is Allowable**

In addition to the cost principles and standards described above, IDOE program staff can refer to this section for a useful framework when determining if a cost is allowable. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with special conditions imposed on the grant (if applicable)?

As a practical matter, IDOE program staff should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for example, funds allocated under Title III of the ESEA governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, IDOE program staff should review data when making purchases to ensure that federal funds address these areas of concern.

**II. Legal Authorities and Helpful Resources**

The following documents contain relevant requirements for spending federal grant funds. IDOE personnel should be familiar with these materials and consult them when making decisions related to the federal grant.

- Education Department General Administrative Regulations (EDGAR)

- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Grant Guidance) (2 CFR Part 200)
    - http://www.ecfr.gov/cgi-bin/text-idx?SID=573f71b4c10797b7d09e7bdea8853b13&node=pt2.1.200&rgn=div5

- Federal program statutes, regulations, and guidance

Please contact the IDOE program staff if there are additional questions regarding allowability requirements.

**NOTE:** This process also applies to (1) IDOE determining allowability of subrecipient costs; and (2) subrecipients determining allowability of their own costs for expenditures made with federal awards.
Federal Cash Management Policy and Procedures  
(Updated September 4, 2015)


Additionally, federal statutes and guidance from the U.S Department of Education (ED) require IDOE to implement cash management practices that minimize the time elapsing between the receipt and disbursement of funds by recipients of federal grants awarded by IDOE. Accordingly, IDOE complies with applicable methods and procedures for payment that minimize the time elapsed between the drawdown of funds from its grant account at ED and the time IDOE disburses those funds to the subrecipient or payee. IDOE only draws funds to meet the immediate cash needs of the grant or cooperative agreement.

Generally, IDOE receives payment from ED on a reimbursement basis. However, if IDOE receives an advance in federal grant funds, the State will remit interest earned on the advanced payment annually to the ED. IDOE may retain interest amounts up to $500 per year for administrative expenses.

According to guidance from ED, when calculating the interest earned on ED grant funds, in any situation where the State (i.e., IDOE) draws from the G5 system in advance of using the funds itself or in advance of a district using non-federal funds to pay vendors and/or employees, the only events and dates that are relevant are: 1) the date on which the federal grant funds are drawn down by the State; and 2) the date on which those funds are ultimately disbursed. Any interest earned on those funds while on-deposit in the State’s or district’s bank account after drawdown and before disbursement must be included in the interest earned calculation.

**Legal Authority:**

2 CFR § 200.303(b)(6); 2 CFR § 200.305

**Procedures:**

1. Reimbursements

The State will initially charge federal grant expenditures to non-federal funds. The IDOE Controller for each federal grant will request reimbursement for actual expenditures incurred under the federal grants biweekly. Reimbursement requests will be submitted to the Director of Accounting for approval, and will include a PeopleSoft report detailing expenses to reconcile with the draw down request as well as the Report of Collections (ROC). All reimbursements are based on actual disbursements, not on obligations. The Director of Accounting will approve the draw down request via email. The Controller will then request the funds from the federal awarding agency through the approved designated system (i.e. for ED grants, this would be the G5 system). Consistent with State and federal requirements, IDOE will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, subrecipient reimbursement requests, etc.) and will make such documentation available to ED for review upon request.

*continued*
Subrecipients will submit to IDOE reimbursement requests for actual expenditures incurred under the federal grant. Subrecipients may submit reimbursement requests twice per month, and they are due by the 1st and the 15th of each month. Reimbursement request must be within the approved grant period. The amount of the reimbursement request cannot exceed the 10% allowed per approved budget category or total approved budget without approval from IDOE program staff. If reimbursement request exceeds the 10% allowed, a budget amendment must be executed before the reimbursement can be made. Reimbursement requests must be signed by the preparer and the approver (two separate individuals). Source documents are held by the subrecipient and are not submitted to the IDOE. Subrecipients must maintain the source documents for at least five (5) years.

Reimbursements of actual expenditures do not require interest calculations. However, IDOE requires subrecipients to submit the interest earned forms to ensure that subrecipients do not have cash on hand and are seeking reimbursement on actual expenditures and not anticipated expenditures (e.g. projected payroll; check cut but not sent to vendor; purchase order issued but expenditures not charged against the purchase order).

II. Advances

To the extent the State receives advance payments of federal grant funds, the State will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the State attempts to expend all draw downs of federal funds within 72 hours of receipt.

The State will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The State will begin calculating interest earned on cash balances once funds are deposited into the State’s account.

Interest will be calculated annually using the CMIA interest earned spreadsheet provided by the State Budget Agency. Total federal grant cash balances will be calculated on cash balances per grant and applying the appropriate weekly interest rate. Within 30 days of the end of each State fiscal year, the State will remit interest earned on federal grant funds to HHS.

To the extent a subrecipient receives advance payments of federal grant funds, the subrecipient will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the subrecipient attempts to expend all advanced federal funds within 72 hours of receipt.

The subrecipient will hold federal advanced payments in interest-bearing accounts, unless an allowable exception applies. The subrecipient will begin calculating interest earned on cash balances once funds are deposited into the subrecipient’s account.

Interest will be calculated quarterly by using the “Report of Interest Earned” form provided by the IDOE. Total federal grant cash balances will be calculated on cash balances by federal grant and applying the subrecipient’s average interest rate. Within 30 days of the end of each quarter, the subrecipient will remit interest earned on federal grant funds to the IDOE. IDOE will remit the subrecipient’s interest payment to the HHS.

Please contact the Director of Accounting at IDOE if there are additional questions regarding cash management requirements.
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