

ELISE M. NIESHALLA, STATE COMPTROLLER

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MEMORANDUM

TO: County Auditors

FROM: Janie Cope, Local Government Specialist

DATE: April 03, 2025

SUBJECT: Semi-Annual Remittance to the Common School Fund

Pursuant to [IC 20-49-3-16](#), county auditors are required to keep a record of all revenue that accrues to the Common School Fund and report these dollars to the Office of State Comptroller on a semi-annual basis.

Court-ordered forfeiture proceeds intended for the Common School Fund should first be accounted for at the county level before remitting them to the state. The county auditor will deposit those funds into **Fund 7101 – State Fines and Forfeitures**.

Please use the attached [State Form 56577, Semi Annual Remittance to the Common School Fund](#) when reporting your remittance. This semi-annual report and remittance to State Comptroller is due by **May 1 2025, and by November 1 2025**.

Amounts reported on [State Form 56577](#) and remitted to the Comptroller should include all funds collected but not remitted to State Comptroller since the previous remittance. Any funds collected after the remittance date should be included in the following reporting period.

LocalGovernment@comptroller.in.gov.