

PART 4

CLASSIFICATION AND DEFINITION OF RECEIPT ACCOUNTS

ACCOUNTING FOR RECEIPTS

INTRODUCTION

The receipt accounts listed in this chapter are part of an all-encompassing list that is applicable to the various types of schools in the state of Indiana. Charter schools will need to determine the applicability of each receipt account per Indiana Code and guidelines from state agencies.

RECEIPT ACCOUNTS

Each receipt account can be identified with the fund in which it must be recorded by reviewing the master chart of receipt accounts in this part. Proper accounting for receipts on prescribed School Form Number 508, Fund Ledger and Ledger of Receipts, may be attained by following these procedures.

PREPARATION OF LEDGER

Prepare a ledger account on Form Number 508 for each receipt account in which activity is anticipated during the year. Each receipt account must be identified with a fund; therefore, the accounts in the Ledger of Receipts are prepared on the same prescribed form as those for the Fund Ledger and they are placed in the binder or file in account number sequence immediately following the ledger account for the fund with which they are identified. This will provide a ledger of receipts by source within each fund.

RECORDING RECEIPTS

The source document for posting to the Ledger of Receipts is the duplicate receipt (carbon copy of Form Number 517). Each duplicate receipt is posted individually to the Ledger of Receipts and the "Balance" column used to accumulate the total receipts to date for that source or account number. The total of the receipts for each fund is posted to that fund account for each day's posting run. The total of all receipts written shall also be posted to the All Funds-Control account.

Similarly, each duplicate receipt is posted individually to the proper receipt account for the fund with which it is identified. It is posted in an accumulated total with other receipts of the same fund to the fund account; and, in an accumulated total with receipts for all other funds to the All Funds-Control account. Total and foot the receipts column of each of these accounts monthly. A sum of the monthly footings of any individual receipt account must agree with the cumulative total as shown in the balance column of that account. A summary total of the monthly footings in the receipts column of each fund account will provide a total of the receipts to date for that fund. A summary total of the monthly footings in the receipts column of the All Funds-Control account will provide an overall total of the receipts to date for all school corporation funds.

The total of all receipts must also be entered each day in the Treasurer's Daily Balance of Cash, Depositories and Investments record in order to maintain a current record.

PROOF OF POSTING

For proof of accuracy in posting receipts, follow these steps:

1. Total the receipts in the Ledger of Receipts by fund and prove to the total of the receipts column of the fund account.
2. Total the receipts of all of the funds in the Fund Ledger and prove to the total of the receipts column of the All Funds - Control account.
3. Prove the balance of the All Funds - Control account to the closing balance on the Treasurer's Daily Balance of Cash and Depositories.

The Ledger of Receipts should be maintained on a fiscal year (school year) basis beginning on July 1 and ending on June 30 of the following calendar year.

DEPOSITING RECEIPTS

All school corporation money must be deposited in the duly designated depository not later than the business day following the receipt of funds on business days of the depository designated in the same form in which the funds were received in accordance with IC 5-13-6-1.

CLASSIFICATION OF RECEIPT ACCOUNTS

An account is a descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference such as source, object or purpose. In the Master Chart of Receipt Accounts in this manual, the Receipt Accounts are classified as Revenue Receipts, Nonrevenue Receipts and Incoming Transfers. The account numbers in the 1000 through 4000 series designate Revenue Receipts, those in the 5000 through 6000 series designated Other Financing Sources.

The Revenue Receipts are further classified as Revenue From Local Sources, Revenue From Intermediate Sources, Revenue From State Sources and Revenue From Federal Sources. These classifications are basically in accordance with the pattern of account titles and numbers used by the U.S. Department of Education.

DEFINITION OF RECEIPT ACCOUNTS

Receipt Accounts are defined within each classification dependent on the source from which they are derived. These are identified by account title comparable to those in Handbook II revised and designated by account numbers divisible by one thousand to identify the source generally, with more specific identity provided by the hundreds and still greater detail identified by numbers divisible by ten and individual digits position. Still further separation and identity may be obtained by numbers following the decimal point to establish "point" designations, (3111.1) etc. More numbers may be added to these point designations to provide as much detailed identity as the local school administration desires.

The Master Chart of Receipt Accounts on the following pages provides a detailed outline of the receipt accounts and indicates by an "X" (in the fund column) the proper fund in which each may be recorded. For example, Receipt Account 1110 "Local Property Taxes" shall be receipted to the General Fund, Debt Service Fund, Capital Projects Fund, Transportation Fund, School Bus Replacement Fund and Special Education Preschool Fund according to the amount of revenue generated by the tax levy for each fund; however, Receipt Account 1942 Textbook Rentals shall be receipted to the Textbook Rental Fund only.

MASTER CHART OF ACCOUNTS
RECEIPT ACCOUNTS

Prior to 1-1-08	New 1-1-08			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
	1000	1000	REVENUE FROM LOCAL SOURCES (H)												
	1100	1100	Taxes (H)												
1110, 1111	1110		1110 Local Property Taxes (Ad Valorem Taxes)	X	X	X	X	X							X
	1130		1130 Income Taxes - Local Option Tax	X	X	X	X	X							X
1140, 1190	1190		1190 Other Taxes	X	X	X	X	X							X
	1200	1200	Revenue From Local Government Units Other Than School Corporations (H)												
	1210	1210	Ad Valorem Taxes (H)												
1150	1211		1211 License Excise Tax	X	X	X	X	X							X
1151	1212		1212 Commercial Vehicle Excise Tax	X	X	X	X	X							X
	1230	1230	Income Taxes (H)												
1120, 1160, 1125	1231		1231 Financial Institution Tax	X	X	X	X	X							X
1120, 1125, 1160	1232		1232 Local Option - Property Tax Replacement	X	X	X	X	X							X
1130	1280		1280 Revenue in Lieu of Taxes	X	X	X	X	X							X
	1290		1290 Other Taxes	X	X	X	X	X							X
	1300	1300	Transfer Tuition and Other Payments (H)												
1311, 1321 1331, 1341	1310		1310 Transfer Tuition From Individuals	X	X	X	X								
	1320		1320 Transfer Tuition From Other Government Sources Within The State (H)												
1312, 1322 1332, 1342	1321		1321 Transfer Tuition From Other School Corporations Within The State	X	X	X	X								
8200	1322		1322 Payments by Joint School Members	X	X	X		X							X
8300, 7220	1323		1323 Payments by Area Vocational School Members	X	X	X		X							X
8400	1324		1324 Joint Services and Supply	X		X									X
8800	1325		1325 Payments by School Corporations to Charter Schools	X											
3130	1326		1326 State Transfer Tuition	X	X	X	X								
2220, 8900	1327		1327 Other (Specify)	X											
	1330		1330 Transfer Tuition From Other Government Sources Outside The State (H)												
1313, 1323, 1333, 1343	1331		1331 Transfer Tuition From School Corporations Outside of The State	X	X	X	X								
1314	1340		1340 Transfer Tuition From Other Private Sources	X	X	X	X								X
	1350		1350 Transfer Tuition for Voucher Program Students												
	1400	1400	Transportation Fees (H)												
	1410		1410 Transportation Fees From Individuals				X								
	1420		1420 Transportation Fees From Other Government Sources Within The State (H)												
1412, 1432, 1442	1421		1421 Transportation Fees From Other School Corporations Within The State				X								
	1430		1430 Transportation Fees From Other Government Sources Outside The State (H)												
1413, 1433 1443	1431		1431 Transportation Fees From Other School Corporations Outside The State				X								
1414	1440		1440 Transportation Fees From Other Private Sources				X								
	1500	1500	Investment Income (H)												
1510, 1930	1510		1510 Interest on Investments	X	X	X	X	X	X	X	X	X	X	X	X
	1520		1520 Dividends on Investments	X											X
	1600	1600	Food Services (H)												
	1610		1610 Daily Sales - Reimbursable Programs (H)												
1612, 1632	1611		1611 School Lunch Program							X					
1611, 1631	1612		1612 School Breakfast Program							X					
1615	1613		1613 Special Milk Program							X					
1613, 1633	1614		1614 After School Programs							X					
	1620		1620 Daily Sales - Non-Reimbursable Programs (H)												
1621, 1622 1623	1621		1621 Adult Sales							X					
	1622		1622 Second Type A Students							X					
1614, 1624 1634	1623		1623 Ala Carte							X					
	1630		1630 Special Functions (Specify)							X					

MASTER CHART OF ACCOUNTS
RECEIPT ACCOUNTS

Prior to 1-1-08	New 1-1-08			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
	1650	1650	Daily Sales - Summer Food Program							X					
	1700	1700	School Corporation Activities (H)												
	1740	1740	Fees - Student and Adult (H)												
1960	1741	1741	Student and Adult	X											X
1961	1742	1742	Other Fees	X											X
	1750	1750	Revenue From Enterprise Activities												
1991	1760	1760	Receipts From Extra-Curricular Accounts	X	X	X	X	X	X	X					X
	1800	1800	Revenue From Community Services Activities	X	X										X
	1900	1900	Other Revenue From Local Sources (H)												
	1910	1910	Rentals	X	X	X	X								
1920, 1925, 1997, 1998	1920	1920	Contributions and Donations From Private Sources	X	X	X	X	X	X	X	X				X
	1940	1940	Textbook Sales and Rentals (H)												
1742, 1743	1941	1941	Textbook Sales	X							X				
1741, 1743	1942	1942	Textbook Rentals								X				
	1950	1950	Miscellaneous Revenue From Other School Corporations (H)												
1941	1951	1951	Miscellaneous Revenue From Other School Corporations Within The State	X		X									X
1942	1952	1952	Miscellaneous Revenue From Other School Corporations Outside The State	X											X
	1960	1960	Miscellaneous Revenues From Other Local Governmental Units (H)												
1992	1961	1961	Interest From County on Late Undistributed Taxes	X	X	X	X	X							X
1995	1962	1962	Vocational Education Revenue From County	X											X
	1970	1970	Self-Insurance (H)												
	1971	1971	Amounts Forwarded to Self-Insurance Fund										X		
	1980	1980	Refund of Prior Year's Expenditures	X	X	X	X	X	X	X	X	X	X	X	X
	1990	1990	Miscellaneous (H)												
7310	1991	1991	Refund of Insurance (Premiums Paid)	X		X	X	X	X						X
7321	1992	1992	Refund School Building, Holding Companies - Overpayment		X	X									
7322	1993	1993	Refund School Building, Holding Companies - Reimbursement	X	X		X								
7329	1994	1994	Other Overpayments And Reimbursements	X	X	X	X	X	X	X	X	X	X	X	X
7330	1995	1995	Transportation - Migrant Children			X									
7340	1996	1996	Refund of Tax Paid on Gasoline	X		X									X
1993	1997	1997	Indirect Costs From Federal Government	X											X
1950, 1970, 1990, 1994, 7290, 1996, 1980, 1999	1999	1999	Other	X	X	X	X	X	X	X	X	X	X	X	X
	2000	2000	REVENUE FROM INTERMEDIATE SOURCES (H)												
2111	2100	2100	Unrestricted Grants-In-Aid	X											
2120	2200	2200	Restricted Grants-in-Aid												X
	2800	2800	Revenue In Lieu of Taxes	X											
	2900	2900	Revenue For/On Behalf of The School Corporation (H)												
2121, 2300	2910	2910	Educational License Plate Fees												X
2210, 2300	2920	2920	Congressional Interest	X											X
	2930	2930	Riverboat Distributions	X											X
2290, 2900, 2300	2990	2990	Other (Specify)	X	X	X									X
	3000	3000	REVENUE FROM STATE SOURCES (H)												
	3100	3100	Unrestricted Grants-In-Aid (H)												
	3110	3110	Minimum Foundation Program (H)												
3111	3111	3111	Basic Grant	X											
3112	3112	3112	Veterans' Memorial Funds Withheld	X											
3113	3113	3113	Common School Funds Withheld	X											
3114	3114	3114	Summer School	X											X
3115	3115	3115	Evening and Part-Time School	X											X
	3120	3120	Other State Distributions (H)												
3121	3121	3121	Transportation			X									
3420	3122	3122	Social Security Obligations	X											
3140	3140	3140	Vocational Education	X											X

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RECEIPT ACCOUNTS

Prior to 1-1-08	New 1-1-08			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
	3150	3150	3150	State Matching Funds	(H)										
	3151	3151	3151	School Lunch						X					
3191- 3198	3190	3190	3190	Other (Specify)		X									X
3199	3199	3199	3199	Remediation/Preventive Remediation Programs		X									
		3200	3200	Restricted Grants-In-Aid (H)											
	3211	3211	3211	Alternative Education											X
	3212	3212	3212	School Library Printed Material											X
	3213	3213	3213	School SAFE Haven											X
	3214	3214	3214	Early Intervention/Reading Recovery											X
	3215	3215	3215	ACCESS Indiana	X										X
	3216	3216	3216	Technology Planning Grants	X										X
	3217	3217	3217	Technology Grants	X										X
	3218	3218	3218	Technology Grants Buddy System											X
	3219	3219	3219	School Intervention and Career Counseling											X
	3220	3220	3220	Computer Consortium Advancements											X
	3221	3221	3221	Full Day Kindergarten Grant	X										
	3230	3230	3230	Gifted and Talented	X										X
	3231	3231	3231	Gifted and Talented - Arts Mini Grants	X										X
	3240	3240	3240	Teacher Quality Contracts											X
	3250	3250	3250	Medicaid Reimbursement - State	X										X
	3440	3255	3255	Special Education Alternative Services	X										
	3260	3260	3260	Tech Prep Mini Grants	X										X
	3270	3270	3270	Principal Leadership Academy	X										X
	3280	3280	3280	Professional Development Grants	X										
	3281	3281	3281	Child Abuse Prevention											X
	3282	3282	3282	Beginning Teacher Internship Program (Teacher Mentor)	X										X
	3283	3283	3283	Computer Technical Replication Adoption Program											X
	3284	3284	3284	Special Education Preschool Fund											X
	3285	3285	3285	Project Respect	X										X
		3290	3290	Other Grants-In-Aid - Restricted (H)											
	3291	3291	3291	Non-English Speaking Programs											X
	3292	3292	3292	Special Arts Grants											X
	3293	3293	3293	Performance Based Awards											X
	3294	3294	3294	Economic Education Mini-Grants											X
	3295	3295	3295	Technical Assistance Grants	X										X
	3296	3296	3296	Early Childhood Preschool Latch Key											X
	3297	3297	3297	Step Ahead											X
	3298	3298	3298	Drug Free Communities											X
	3299	3299	3299	School Academic Improvement											X
	3300	3800	3800	Revenue In Lieu of Taxes	X	X	X	X							
		3900	3900	Revenue For/On Behalf of The School Corporation (H)											
	3400, 3410	3910	3910	Textbook Reimbursements							X				
	3400, 3500	3950	3950	Desegregation	X	X	X	X							
3290, 3400, 3900	3990	3990	3990	Other (Specify)	X	X	X	X	X	X	X	X	X	X	X
	4100	4100	4000	REVENUE FROM FEDERAL SOURCES (H)											
		4100	4100	Unrestricted Grants-In-Aid Direct From The Federal Government											X
		4200	4200	Unrestricted Grants-In-Aid From The Federal Government - Through The State (H)											
		4210	4210	Vocational Education (H)											
	4211	4211	4211	Home Economics, Agriculture, Industrial	X										X
	4212	4212	4212	Indiana-Vocational Technical College	X										X
	4213	4213	4213	Area Vocational Schools											X
	4214	4214	4214	Pre-Vocational Education (Handicapped)											X
	4215	4215	4215	Workstudy	X										X
		4220	4220	Special Education (H)											
	4223	4223	4223	Public Law 101-476 IDEA	X										X
	4224	4224	4224	Public Law 89-313	X										X
	4225	4225	4225	Public Law 99-457	X										X
	4226	4226	4226	Sliver/Public Law 105-17											X
	4229	4229	4229	Other Special Education	X										X
		4230	4230	Impacted Areas (H)											
	4231	4231	4231	Public Law 874	X										
	4233	4233	4233	Public Law 100-485	X										X

(H) - HEADER ONLY, DO NOT USE

MASTER CHART OF ACCOUNTS
RECEIPT ACCOUNTS

Prior to 1-1-08	New 1-1-08		GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEWY EXCESS	SPECIAL FUNDS
4234	4234	4234 Food Stamps	X											X
4240	4240	4240 School to Work Act												X
4260	4260	4260 Adult Education	X											X
4270	4270	4270 Disaster Grants	X				X							
4280	4280	4280 Jobs Training Partnership Act	X											X
	4290	4290 Other (Specify) (H)												
4291	4291	4291 School Lunch Reimbursement							X					
4292	4292	4292 School Breakfast Reimbursement							X					
4293	4293	4293 Kindergarten Milk Reimbursement							X					
4294	4294	4294 Summer Food Service Program For Children							X					
4295	4295	4295 Vocational Education Reimbursement For Computers			X									
4297	4297	4297 After School Snack Reimbursement						X						
4296, 4290	4299	4299 Other												X
	4300	4300 Restricted Grants-In-Aid Direct From The Federal Government (H)												
4310	4310	4310 Disaster Grants	X				X							X
4320	4320	4320 National Science Foundation												X
4330	4330	4330 Technology												X
4390	4390	4390 Other (Specify)	X				X							X
	4500	4500 Restricted Grants-In-Aid From The Federal Government Through The State (H)												
	4510	4510 Public Law 97-35 - I.A.S.A. (H)												
4414	4514	4514 Title I												X
4415	4515	4515 Title VI												X
4416	4516	4516 Title I - Migrant												X
4417	4517	4517 Drug Free Schools - Part II P.L. 99-570												X
4418	4518	4518 Title I - Even Start												X
4420	4520	4520 Non-Food Assistance	X	X			X	X						
4430	4530	4530 Value Awareness P.L. 101-610												X
4440	4540	4540 Medicaid Reimbursement - Federal												X
4450	4550	4550 Educate America P.L. 103-227 Title IV												X
4460	4560	4560 Project Respect												X
4470	4570	4570 Class Size Reduction P.L. 105-277												X
		4580 American Recovery And Reinvestment Act of 2009 (Stimulus)												X
		4581 Education Jobs												X
	4590	4590 Other (Specify) (H)												
4491	4591	4591 Career Awareness												X
4492	4592	4592 P.L. 100-297 - Dwight D. Eisenhower Math and Science												X
4493	4593	4593 Latch Key Kids Grant	X											
4495	4595	4595 Step Ahead												X
4496	4596	4596 HIV/AIDS Training Grants	X											X
4497	4597	4597 Stewart Homeless Assistance P.L. 101-645												X
4498	4598	4598 Enhanced Education Act	X											X
4490, 4494, 4499	4599	4599 Other	X											X
	4700	4700 Grants-In-Aid From The Federal Government Through Other Intermediate Agencies	X											X
4500	4800	4800 Revenue In Lieu of Taxes	X											
4600	4900	4900 Revenue For/On Behalf of The School Corporation	X											X
4900	4990	4990 Other (Specify)	X	X	X	X	X	X	X	X	X	X	X	X
	5000	5000 OTHER FINANCING SOURCES (H)												
	5100	5100 Issuance of Bonds (H)												
5110	5110	5110 Bond Principal					X							X
5120	5120	5120 Premium or Accrued Interest on The Issuance of Bonds		X										
5130	5130	5130 Tax Anticipation Warrant Premiums	X	X	X	X	X							X
5400	5140	5140 Bond Anticipation Notes					X							X
9000	5200	5200 Transfers From One Fund to Another	X	X	X	X	X	X	X	X	X	X	X	X
9100	5210	5210 Social Security Transfers - Co-ops	X											X
		5214 PL 109-2010 Transfers	X	X	X	X	X	X	X	X	X	X	X	
	5300	5300 Proceeds From The Disposal of Real or Personal Property (H)												
7110, 7140	5310	5310 Disposal of Real Property	X	X	X	X	X							X
7120, 7140	5320	5320 Disposal of Personal Property	X	X	X	X	X		X					X
7900, 7190	5390	5390 Other (Specify)	X	X	X	X	X							X

MASTER CHART OF ACCOUNTS
RECEIPT ACCOUNTS

Prior to 1-1-08	New 1-1-08			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEWY EXCESS	SPECIAL FUNDS
	5400	5400	Loan Proceeds (H)												
5200	5410	5410	Veterans' Memorial Fund Advance					X							
5300	5420	5420	Common School Fund Advances (General Fund Only For Charter Schools)	X				X							
6100	5430	5430	Temporary	X	X	X	X	X							X
6200	5440	5440	Emergency	X	X	X	X	X							
6300	5450	5450	Loans From One Fund to Another	X	X	X	X	X	X	X	X	X	X	X	X
6400	5460	5460	School Bus	X			X								
6500	5470	5470	Grant Anticipation Notes	X					X						X
6700	5480	5480	Energy Savings	X	X			X							X
	6000	6000	OTHER ITEMS (H)												
7400	6010	6010	Return of Petty Cash	X											
7500	6020	6020	Return of Cash Change	X						X	X				
	6400	6400	Extraordinary Items (H)												
7210	6410	6410	Insurance (Claims For Losses)	X	X	X	X	X	X	X	X	X			X
	6500	6500	Sale of Securities (H)												
7130, 7140	6510	6510	Securities	X	X	X	X	X	X	X	X	X	X	X	X
	6600	6600	Other (Specify)	X	X	X	X	X	X	X	X	X	X	X	X

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PART 4DESCRIPTION OF RECEIPT ACCOUNTS

- 1000 Revenue from Local Sources – Generally, from the students or patrons of the school corporation.
- 1100 Taxes. Compulsory charges levied by the school corporation to finance services performed for the common benefit.
- 1110 Local Property Taxes (Ad Valorem Taxes). Taxes levied by a school corporation on the assessed value of real and personal property located within the school corporation that, within legal limits, is the final amount to be raised for school purposes.
- 1130 Income Taxes – Local Option Tax. Taxes assessed by the school corporation and measured by net income-that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income.
- 1190 Other Taxes. Other forms of taxes the school corporation levies/assesses, such as licenses and permits.
- 1200 Revenue From Local Government Units Other Than School Corporations. The school corporation is not the final authority in determining the amount of money to be received.
- 1210 Ad Valorem Taxes. Taxes levied for school purposes by a local governmental unit other than the school corporation.
- 1211 License Excise Tax. Distributions for the benefit of each fund with a tax levy.
- 1212 Commercial Vehicle Excise Tax. Distributions in accordance with IC 6-6-5.5-19.
- 1230 Income Taxes. Taxes assessed by a local governmental unit other than a school corporation, measured by net income that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income.
- 1231 Financial Institutions Tax. P.L. 347, Acts of 1989.
- 1232 Local Option - Property Tax Replacement. Revenues resulting from adoption of County Adjusted Gross Income Tax and distributed by the county as property tax replacement fund credit.
- 1280 Revenue in Lieu of Taxes. Payments made to the school corporation in lieu of taxes. Such revenue would include payments made from "IMPA".
- 1290 Other Taxes. Other forms of taxes by a local governmental unit other than a school corporation, such as licenses and permits.

- 1300 Transfer Tuition and Other Payments. Revenue from individuals, welfare agencies, private sources, and other school corporations and government sources for education provided by the school corporation.
 - 1310 Transfer Tuition From Individuals
 - 1320 Transfer Tuition From Other Government Sources Within The State
 - 1321 Transfer Tuition From Other School Corporations Within The State
 - 1322 Payments by Joint School Members. Amounts received from other school corporations participating in a joint school, for current operating expenses, debt services, construction, etc.
 - 1323 Payments by Area Vocational School Members. Amounts received from other school corporations for vocational instruction of students in accordance with the agreement for such service.
 - 1324 Joint Services and Supply. Amounts received by the administering school corporation from each of the participating school corporations included in a joint project in accordance with the written agreement.
 - 1325 Payments by School Corporations to Charter Schools. Amounts received from school corporations by charter schools only.
 - 1326 State Transfer Tuition. Amount received from the State in payment of tuition for children of state employees living on certain state owned properties. State payments for children residing in state mental hospitals.
 - 1327 Other (Specify) Amounts Received From Other Governmental Agencies. Amounts received from other governmental agencies not specifically categorized elsewhere. Appropriate subaccounts may be established and properly titled to identify the nature and source of such receipts.
 - 1330 Transfer Tuition From Other Government Sources Outside The State
 - 1331 Transfer Tuition From School Corporations Outside The State
 - 1340 Transfer Tuition From Other Private Sources
 - 1350 Transfer Tuition For Voucher Program Students
- 1400 Transportation Fees. Revenue from individuals, private sources, or other school corporations and government sources for transporting students to and from school and school activities.
 - 1410 Transportation Fees From Individuals (if authorized by statute).
 - 1420 Transportation Fees From Other Government Sources Within The State.

- 1421 Transportation Fees From Other School Corporations Within The State.
- 1430 Transportation Fees From Other Government Sources Outside The State.
 - 1431 Transportation Fees From Other School Corporations Outside The State.
- 1440 Transportation Fees From Other Private Sources.
- 1500 Investment Income. Amounts received as the result of an investment of school corporation funds.
 - 1510 Interest on Investments. Interest revenue on investments authorized by statute.
 - 1520 Dividends on Investments. Revenue from dividends on donated stocks.
- 1600 Food Services. Amounts received for School Lunch Fund from the food service program when maintained as a school corporation account.
 - 1610 Daily Sales – Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here.
 - 1611 School Lunch Program. Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
 - 1612 School Breakfast Program. Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
 - 1613 Special Milk Program. Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
 - 1614 After School Programs. Revenue from students from the sale of reimbursable costs from after-school programs.
 - 1620 Daily Sales – Non-Reimbursable Programs. Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. Includes all sales to adults, the second type A lunch to students, and a la carte sales.
 - 1621 Adult Sales
 - 1622 Second Type A Students
 - 1623 Ala Carte
 - 1630 Special Functions (Specify). Money received from other local sources which concern the school lunch program. Includes receipts from banquets, dinners and other special functions

- 1650 Daily Sales – Summer Food Program. Revenue from students from the sale of reimbursable costs from summer programs.
- 1700 School Corporation Activities. Revenue resulting from co-curricular, extra-curricular and activities controlled and administered, or participated in by the school corporation. These revenues are not to be commingled with the proceeds from student activities.
 - 1740 Fees – Student and Adult. Revenue from students for fees such as locker fees, towel fees, and equipment fees.
 - 1741 Student and Adult. Revenue from students for fees such as locker fees, towel fees, and equipment fees.
 - 1742 Other Fees. Revenue from fees not accounted for elsewhere.
 - 1750 Revenue From Enterprise Activities. School corporations requiring deposit in the school corporation general fund of revenue from vending machines, school stores, soft drink machines, exclusive contracts etc., not related to the regular food service program.
 - 1760 Receipts From Extra-Curricular Accounts. Reimbursement for expenses handled through the school corporation system.
- 1800 Revenue From Community Services Activities. Revenue from community services activities operated by a school corporation. For example, revenue received from operation of a performing arts center by a school corporation as a community service would be recorded here. Facility rentals should be recorded under 1910.
- 1900 Other Revenue from Local Sources. Other revenue from local sources not classified above.
 - 1910 Rentals. Revenue from the rental of either real or personal property owned by the school corporation.
 - 1920 Contributions and Donations From Private Sources. Revenue associated with contributions and donations made by private sources. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals.
 - 1940 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.
 - 1941 Textbook Sales. Revenue from the sale of textbooks.
 - 1942 Textbook Rentals. Revenue from the rental of textbooks.
 - 1950 Miscellaneous Revenue From Other School Corporation. Amounts received from other school corporations for services provided by contractual arrangement.
 - 1951 Miscellaneous Revenue From Other School Corporations Within The State. Amounts received from other Indiana school corporations for services provided.

- 1952 Miscellaneous Revenue From Other School Corporations Outside The State. Amounts received from other school corporations located outside Indiana for services provided per contractual arrangement.
- 1960 Miscellaneous Revenues From Other Local Governmental Units. Revenue from services provided to other local governmental units.
 - 1961 Interest From County on Late Undistributed Taxes
 - 1962 Vocational Education Revenue From County
- 1970 Self-Insurance.
 - 1971 Amounts forwarded to Self-Insurance Fund. Amounts received as authorized expenditures from individual funds for the payment of self-insurance claims.
- 1980 Refund of Prior Year's Expenditures. Expenditures that occurred last year that are refunded during the current year.
- 1990 Miscellaneous. Revenue From Local Sources Not Provided For Elsewhere.
 - 1991 Refund of Insurance (Premiums Paid)
 - 1992 Refund School Building Holding Companies – Overpayment. Balance returned by a public holding company resulting from failure to stop lease rental payments on time.
 - 1993 Refund School Building Holding Companies – Reimbursement. Reimbursement amounts refunded to a school corporation for costs incurred by the school corporation during initial construction.
 - 1994 Other Overpayments And Reimbursements. Receipt here any refunds of overpayments regardless of the type of overpayment or the purpose for which it was made.
 - 1995 Transportation – Migrant Children. Receipt to this account any refunds from federal projects for transportation costs paid from the General Fund to transport children participating in the migrant program.
 - 1996 Refund of Tax Paid On Gasoline. Refund of sales tax paid on gasoline purchases through metered pumps. Refunds to special funds permissible only if original payments were made by a federal grant, etc.
 - 1997 Indirect Costs Received.
 - 1999 Other. Revenue from local sources not otherwise classified. Specify the identity of each.
- 2000 Revenue From Intermediate Sources.
 - 2100 Unrestricted Grant-In-Aid. Revenue recorded as grants by the school corporation from an intermediate unit that can be used for any legal purpose desired by the school corporation.

- 2200 Restricted Grants in Aid. Revenue recorded as grants by the school corporation from an intermediate unit that can be used for a categorical or specific purpose.
- 2800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by an intermediate governmental unit to the school corporation in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school corporation on the same basis as privately owned property or other tax base.
- 2900 Revenue For/On Behalf of The School Corporation. Payments made by an intermediate governmental jurisdiction for the benefit of the school corporation.
- 2910 Educational License Plate Fees
- 2920 Congressional Interest. Receipts from the County for Congressional Township Fund.
- 2930 Riverboat Distribution – Only receipt Riverboat Distributions your school corporation is authorized by statute to receive. You should receive the written opinion from the school corporation attorney with specific references to the applicable statute.
- 2930 Riverboat Distributions – Only receipt Riverboat Distributions your school corporation is authorized by statute to receive. You should receive the written opinion from the school corporation Attorney with specific reference to the applicable statute.
- 2990 Other (Specify). Revenue from intermediate sources not otherwise classified. Specify the identity of each.
- 3000 Revenue From State Sources
- 3100 Unrestricted Grants In Aid. Revenue recorded as grants by the school corporation from state funds that can be used for any legal purpose desired by the school corporation without restriction.
- 3110 Minimum Foundation Program. Amounts received from the state to meet the minimum foundation support program for school corporations.
- 3111 Basic Grant. Revenues provided the school corporation in fulfilling the basic grant formula for state school support.
- 3112 Veterans' Memorial Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of advancement from the Veterans' Memorial Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the tuition support distribution from the Auditor of State is receipted to Account No. 3111.
- 3113 Common School Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of an advancement from the Common School Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the basic grant distribution from the Auditor of State is receipted to Account No. 3111.

- 3114 Summer School. Receipt of the amount distributed for state support of summer school classes.
- 3115 Evening and Part-Time Schools. Receipt of the amount distributed for state support of evening and part-time classes.
- 3120 Other State Distributions. Amounts received from the state for purposes other than for tuition.
 - 3121 Transportation. State distributions for transportation of children made in accordance with the transportation formula adopted by the State Board of Education.
 - 3122 Social Security Obligations. Amounts received from the State for Social Security obligations.
- 3140 Vocational Education. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
- 3150 State Matching Funds. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
 - 3151 School Lunch. Distribution of state funds provided as matching funds to obtain federal support for the school lunch program.
- 3190 Other (Specify). Unrestricted grants-in-aid received from state sources not otherwise classified. Specify the identity of each.
 - 3199 Remediation/Preventive Remediation Programs. Receipt of the amount reimbursed by the state for required remediation.
- 3200 Restricted Grants In Aid. Revenue recorded as grants by the school corporation from state funds that must be used for a categorical or specific purpose.
 - 3211 Alternative Education. Amounts received to fund the Alternative Programs, Fund 1900.
 - 3212 School Library Printed Materials. To account for amounts received in accordance with P.L. 260, 1997, Fund 1910.
 - 3213 School SAFE Haven. To account for amounts received under IC 5-2-10.1-2, Fund 1920.
 - 3214 Early Intervention/Reading Recovery. To account for amounts received for Funds 1930 and 1940.
 - 3215 ACCESS Indiana. Amounts to be received by a school corporation acting as a fiscal agent for the program.
 - 3216 Technology Planning Grants. Amounts received for technology planning in accordance with IC 20-20-13 to enhance access to the "Internet."

- 3217 Technology Grants. Amounts received to actively implement technology grants
- 3218 Technology Grants Buddy System. To account for "Buddy" Grants, Fund 3730.
- 3219 School Intervention and Career Counseling. The portion of the Educational License Plates Fee, which is administered through the Department of Education, IC 9-18-31.
- 3220 Computer Consortium Advancements. Amount of advancement received for purchase of computer hardware and software. To be placed in a separate special fund titled Computer Consortium Advancements.
 - 3221 Full Day Kindergarten Grant. Amounts received by school corporations participating in the Full Day Kindergarten Program.
- 3230 Gifted and Talented. Amount received for the gifted and talented program. Special Fund only if no matching local funds. (1st year of the program.)
 - 3231 Gifted and Talented - Arts Mini Grant. To account for amounts received for instruction grants targeted at art programs.
- 3240 Teacher Quality Contracts. Amount received from the State for Teacher Quality Contracts.
- 3250 Medicaid Reimbursement – State. State payments received for reimbursements as a Medicaid provider.
 - 3255 Special Education Alternative Services. Alternative services reimbursements from the state for special education students in accordance with 511 IAC 7-12-5.
- 3260 Tech Prep Mini Grants. To account for grant amounts received from the State for the staff development and curriculum improvement activities. Workshop and reference materials are authorized if used for curriculum writing activity.
- 3270 Principal Leadership Academy. To account for State Grants concerning principal leadership.
- 3280 Professional Development. To account for grants received under IC 20-19-2-11 and IC 20-20-31 such as for travel and seminars.
 - 3281 Child Abuse Prevention. Amounts received from state grants to help educate against child abuse.
 - 3282 Beginning Teacher Internship Program (Teacher Mentor) to account for state grants for teachers training teachers.
 - 3283 Computer Technology Replication Adoption Program. To be used for stipends, travel, substitute pay and matching FICA while teachers are on computer training.

- 3284 Special Education Preschool Fund. Amounts received from the state for special education programs for preschool age children.
- 3285 Project Respect - Amounts received for "baby think it over dolls." Grants are from the State Board of Health.
- 3290 Other Grants In Aid - Restricted. Amounts received not otherwise classified.
 - 3291 Non-English Speaking Programs
 - 3292 Special Arts Grants. To account for those restricted for "Special Arts" for cultural activities.
 - 3293 Performance Based Awards. Amounts received from the State for this program to reward schools for educational achievements.
 - 3294 Economic Education Mini - Grant. To account for these grants designed to incorporate economics in K-12 curriculum.
 - 3295 Technical Assistance Grant. To account for items for honorariums, stipends, supplies and other activities agreed upon by the State Department of Education and the recipient school corporation.
 - 3296 Early Childhood Preschool Latch Key. To account for amounts received for this program, designed to teach parents on how to prepare children for school and offer a latch key program. IC 20-20-28.
 - 3297 Step Ahead. To account for amounts received for the Step Ahead Program (Early Childhood) in accordance with IC 12-17-19.
 - 3298 Drug Free Communities. To account for the Drug Free Communities Program.
 - 3299 School Academic Improvement. Originally Twenty-First Century School Program concerning school restructuring. Amounts to implement School 2000 programs.
- 3800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by the state to the school corporation in lieu of taxes.
- 3900 Revenue For/On Behalf of The School Corporation. Commitments or payments made by the state for the benefit of the school corporation or contributions of equipment or supplies.
 - 3910 Textbook Reimbursements. Amounts received from the State for reimbursements of the costs of textbooks/workbooks.
 - 3950 Desegregation. To account for amounts received only by School Corporations receiving desegregation payments from the State.
 - 3990 Other (Specify). (Please call the State Board of Accounts on new grants.)

4000 Revenue From Federal Sources.

- 4100 Unrestricted Grants In Aid Direct From The Federal Government. Revenue direct from the federal government as grants to the school corporation that can be used for any legal purpose desired by the school corporation without restriction.
- 4200 Unrestricted Grants In Aid From The Federal Government – Through The State. Revenues from the federal government through the State as grants that can be used for any legal purpose desired by the school corporation without restriction.
- 4210 Vocational Education. Amounts received from distribution of federal funds through a state agency to be used for vocational education purposes.
- 4211 Home Economics, Agriculture and Industrial. Amounts received from federal sources through the state agency for these purposes.
- 4212 Indiana Vocational Technical College. Amounts received by the school corporation from federal sources through the Ivy Tech State College.
- 4213 Area Vocational Schools. Amounts received from federal sources through a state agency for an area vocational school. These are preliminary receipts to fund area schools.
- 4214 Prevocational Education (Handicapped). Amounts received from federal sources through a state agency for prevocational education programs.
- 4215 Work-study. Amounts received from federal sources through a state agency for work-study programs.
- 4220 Special Education. Any distribution of federal funds received through a state agency for funding special education.
- 4223 Public Law 101-476 IDEA. Funds received for educating handicapped.
- 4224 Public Law 89-313. Funds received for educating handicapped.
- 4225 Public Law 99-457. Funds received for educating preschool children.
- 4226 Sliver/Public Law 105-17. Funds received for Sliver Grants, LEA Capacity Building (Sliver) Grants.
- 4229 Other Special Education. Funds received for other special education grants.
- 4230 Impacted Areas. Any distribution of federal funds through a state agency for funding aid to federally congested areas.
- 4231 Public Law 874. Funds received for current operating purposes.

- 4233 Public Law 100-485. Funds received for AFDC.
- 4234 Food Stamps. Funds received for Food Stamp reimbursements.
- 4240 School to Work Act. Amounts received to implement the program.
- 4260 Adult Education. Amounts received from the distribution of federal funds through a state agency for financing adult education classes.
- 4270 Disaster Grants. Amounts of federal funds received through state agencies for specific purposes resulting from emergencies created by declared disaster conditions.
- 4280 Jobs Training Partnership Act. Distributions received for Jobs Training Partnership Act programs.
- 4290 Other (Specify). These accounts may be used and appropriately titled for other receipts of federal funds through state agencies not specifically categorized elsewhere.
 - 4291 School Lunch Reimbursement. Receipt to this account the federal reimbursement for meals served.
 - 4292 School Breakfast Reimbursement. Receipt reimbursements for the School Breakfast Program.
 - 4293 Kindergarten Milk Reimbursements. Receipts for Federal reimbursements for the program.
 - 4294 Summer Food Service Program for Children. Receipts for federal reimbursements for the program.
 - 4295 Vocational Education Reimbursements for Computers. Accounts for Federal Vocational Reimbursements.
 - 4297 After School Snack Reimbursement. Accounts for reimbursements for the program.
 - 4299 Other
- 4300 Restricted Grants-In-Aid Direct From The Federal Government. Amount of federal aid received direct from the federal agency; the use of which is restricted to a specific purpose.
- 4310 Disaster Grants. Amounts of federal funds received direct from the federal agency for the specific purpose of restoring property damaged or destroyed by the disaster.
- 4320 National Science Foundation. Amounts received from the Foundation.
- 4330 Technology. To account for federal technology funds received.

- 4390 Other (Specify). Amounts of grants-in-aid received direct from the federal agency for restricted purposes not specifically categorized elsewhere.
- 4500 Restricted Grants-In-Aid From The Federal Government Through The State. Revenues from the federal government through the state as grants to the school corporation that must be used for a categorical or specific purpose.
- 4510 Public Law 97-35 – I.A.S.A.
- 4514 Title I. Amounts received to fund I.A.S.A. Title I projects approved by the state agency.
- 4515 Title VI. Amounts received to fund I.A.S.A. Title VI projects approved by the state agency.
- 4516 Title I – Migrant. Amounts received to fund I.A.S.A. Title I Migrant Program approved by the state agency.
- 4517 Drug Free Schools – Part II P.L. 99-570. Amounts received to fund drug free schools.
- 4518 Title I – Even Start. Amounts received as general fund reimbursements for Even Start Program through Title I.
- 4520 Non-Food Assistance. Federal assistance through the Division of School Lunch for equipping a new kitchen facility.
- 4530 Value Awareness P.L. 101-610. Amounts received for P.L. 101-610.
- 4540 Medicaid Reimbursement – Federal. Federal payments passed through the state agency for reimbursements as a Medicaid provider.
- 4550 Educate America P.L. 103-227 Title IV. Federal funds received per P.L. 103-227.
- 4560 Project Respect. Federal portion of Project Respect Grants received after January 1, 1998.
- 4570 Class Size Reduction P.L. 105-277
- 4580 American Recovery and Reinvestment Act of 2009 (Stimulus) to account for all Federal Stimulus funds received.
- 4581 Education Jobs. To account for receipts for the Education Jobs Fund Program.
- 4590 Other (Specify)
- 4591 Career Awareness
- 4592 P.L. 100-297 – Dwight D. Eisenhower Math and Science
- 4593 Latch Key Kids Grant
- 4595 Step Ahead

4596 HIV/AIDS Training Grants

4597 Stewart Homeless Assistance P.L. 101-645

4598 Enhanced Education Act

4599 Other

4700 Grants-In-Aid From The Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.

4800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by the federal government to the school corporation in lieu of taxes.

4900 Revenue For/On Behalf of The School Corporation. Commitments or payments made by the federal government for the benefit of the school corporation.

4990 Other (Specify). Amounts received for federal projects not separately identified.

5000 Other Financing Sources

5100 Issuance of Bonds. Used to record the face amount of the bonds that are issued.

5110 Bond Principal. Receipt of the proceeds from the sale of general obligation bonds, amount of principal only. Receipt such amount to this account in the Construction Fund of the school corporation. Also receipt pension bond proceeds to Fund 620 by using Account 5110.

5120 Premium and Accrued Interest on The Issuance of Bonds. If any premium and/or accrued interest is received from the sale of general obligation bonds, it must be receipted to this account in the Debt Service Fund of the school corporation.

5130 Tax Anticipation Warrants Premiums. Premiums received regarding tax anticipation warrants.

5140 Bond Anticipation Notes. Receipt to this account in the Construction Fund of the school corporation any money advanced for school building construction. Also receipt any amounts advanced for pension bonds to Fund 620.

5200 Transfers From One Fund to Another. Receipt to this account all authorized transfers from one fund to another for specific purposes; for example, temporary transfers authorized by school board resolution in accordance with IC 36-1-8-4, from one fund to another in need of money for cash flow purposes.

5210 Social Security Transfers – Co-ops. Amounts received from the State requiring transfer to other funds or to co-ops.

5214 Public Law 109 – 2010 Transfers - Amounts received by transfer from other funds as authorized by Public Law 109 – 2010.

5300 Proceeds From The Disposal of Real or Personal Property. Includes receipts from sale of any school property, both real and personal.

- 5310 Disposal of Real Property. Any money received from the sale of real estate and buildings.
- 5320 Disposal of Personal Property. Any money received from the sale of equipment, supplies, school buses and other items considered property.
- 5390 Other (Specify). Receipt to this account the money received not specifically categorized elsewhere.

5400 Loan Proceeds

- 5410 Veterans' Memorial Fund Advance. Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Veterans' Memorial Fund for school building construction.
- 5420 Common School Fund Advances (General Fund Only For Charter Schools). Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Common School Fund for school building construction.
- 5430 Temporary. Receipt to this account the money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.
- 5440 Emergency. Receipt to this account the money received from a loan obtained in the General Fund for emergency expenditures which were not included in the existing budget and tax levy. Repayment must be included in the annual budget for the next year and a tax levied in the General Fund to repay the loan and interest.
- 5450 Loans From One Fund to Another. Receipt to this account any money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.
- 5460 School Bus. Receipt to this account the money obtained from a banking or lending institution for the purpose of purchasing school buses.
- 5470 Grant Anticipation. Receipt to this account any amounts received by way of borrowing against approved federal or state grants.
- 5480 Energy Savings. Loans under IC 36-1-12.5.

6000 Other Items

- 6010 Return of Petty Cash. Receipt petty cash when the Petty Cash Fund is closed out and returned to the General Fund.
- 6020 Return of Cash Change. Receipt cash change whenever the cash change fund is closed out, or there is a change in custodians or whenever required for periodic monitoring.

6400 Extra Ordinary Items. Included are transactions or events that are outside the control of school corporation administration and are both unusual in nature and infrequent in occurrence. For some corporations, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster.

6410 Insurance (Claims for Losses). Receipt to this account the money received as a result of claims filed for losses of insured property.

6500 Sale of Securities

6510 Securities. Receipt to this account the principal of any investments when they are sold.

6600 Other (Specify). Receipt to this account the money received not specifically categorized elsewhere.

