

PART 3

The funds 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 fund per Indiana Code and guidelines from state agencies.

FUNDS

A fund, as used in the manual, represents moneys set aside for specific activities of a school corporation. A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are to be recorded in the fund to which they pertain. The funds established by law for Indiana school corporations are: Education Fund, Operating Referendum Tax Levy Fund, Debt Service Fund, Operations Fund, School Lunch Fund, Curricular Materials Rental Fund, Self-Insurance Fund and Levy Excess Fund. Tax levies, subject to limitations, may be established for the Debt Service, and Operations Fund. No tax levies may be established for the School Lunch Fund or the Curricular Materials Rental Fund as these funds are designed to be self-supporting. Under certain conditions, Construction Funds and other Special Funds may be established.

Numerical designations for each of these funds shall be as follows:

Education Fund	0101
Operating Referendum Tax Levy Fund	0160
Referendum Controlled Project Tax Levy Fund	0170
Debt Service Fund	0200
Retirement/Severance Bond Debt Service Fund	0250
Exempt Debt (St. Joseph and Lake Counties Only)	0290
Exempt Pension Debt Fund (St. Joseph and Lake Counties Only)	0291
Referendum Fund - Exempt Capital	0292
Operations Fund	0300
Rainy Day Fund	0610
Retirement/Severance Bond Fund	0620
Post-Retirement/Severance Future Benefits Fund	0630
Construction Funds	0700-0799
School Lunch Fund	0800
Curricular Materials Rental Fund	0900
Self-Insurance Fund	1100-1110
Levy Excess Fund	1200
Joint Operations - Special Education Cooperative Funds	1300-1399
Joint Operations - Area Vocational Education Funds	1400-1499
Joint Operations - Other	1500-1599
Child Care Program	1600-1699
Other Local Funds	1700-1799
Judgments	1800-1849
Educational License Plates	1850
Unassigned Local Funds*	1851-1899
School Library Printed Material	1900-1959
Federal Lieu in Taxes (Impact Aid)	1960-1969
Unassigned Local Funds*	1970-1999

2000 Series - Donations, Gifts, and Trusts. Identify funds where the sources of revenue are gifts and donations from persons or organizations who have established memorials or endowments for projects in which the funds are administered by the school corporation.

Donations, Gifts, and Trust Funds	2000-2199
Local, Adult, Alternative and Continuing Education Funds	2200-2299
Extracurricular Activities Funds	2300-2399
Recreational Activities Funds	2400-2499
Cultural Arts Funds	2500-2599
Welfare Activities Funds	2600-2699
Scholarships and Awards Funds	2700-2799
Unassigned Local Funds*	2800-2999

3000 Series – State Programs. Identify funds where the sources of revenue are the State of Indiana.

State Instructional Support	3000-3027
Formative Assessment	3028
Special Education Excess Costs	3029
Indiana Preschool Grants	3030
Unassigned State Funds*	3031-3139
Teacher Quality Improvement Program	3140-3149
Tech Prep	3150-3159
Principal Leadership Academy	3160-3169
Unassigned State Funds*	3170-3179
Economic Education Mini Grant	3180-3189
Computer Consortium/ Ed Tech Advance	3190-3199
Adult and Continuing Education	3200-3209
Step Ahead	3210-3219
Drug Free Communities	3220-3229
Early Childhood Intervention (First Steps)	3230-3238
Early Education Matching Grant	3239
Social Service Block Grant	3240-3249
Medicaid Reimbursement	3250-3259
Unassigned State Funds*	3260-3269
Secured Schools Safety Grant	3270
Science, Technology, Engineering, and Math Grants	3271-3299
Alternative Education Grant	3300-3349
SAFE School Haven	3350-3399
Early Intervention Grants	3400-3499
Reading Recovery	3500-3599
School Intervention and Counseling	3600-3699
Non-English Speaking Programs	3700-3748
Career and Technical Performance Grant	3749
Teacher Appreciation Grant	3750-3759
Indiana School Academic Improvement	3760-3768
High Ability Students	3769
Access Indiana	3770-3779
State Connectivity Grant	3780
Unassigned State Funds*	3781-3789
21st Century Scholars	3790-3799
Nutrition Grant - State	3800-3809
Unassigned State Funds*	3810-3950
Charter School Innovation	3951
ISTA Settlement	3952
Innovative School Improvement Grant	3953
Unassigned State Funds*	3954-3955
Project Lead the Way	3956
Other State Funds	3957-3999

4000, 5000, 6000, and 7000 Series - Federal Programs. Identify funds where the sources of revenue are the Federal Government.

Unassigned Federal Funds*	4000-4099
Title I	4100-4299
Title I Migrant	4300-4399
Refugee Child Assistance	4400-4499
Title II-B	4500-4599
Title II-C	4600-4649
Federal Math and Science Grants	4650-4699
Youth Employment Training	4700-4799

Summer Youth Employment	4800-4899
Unassigned Federal Funds*	4900-4919
Local Reading Improvement	4920-4229
Unassigned Federal Funds	4230-4239
Tutorial Assistance	4940-4949
Migrant Farm Workers	4950-4999
Unassigned Federal Funds	5000-5099
Other Federal Community Programs	5100-5109
Homeless Assistance Grants	5110-5119
Unassigned Federal Funds*	5120-5149
Serve America	5150-5159
Unassigned Federal Funds*	5160-5199
IDEA Special Education Grant	5200-5249
Unassigned Federal Funds*	5250-5399
Preschool Handicap	5400-5499
Adult Basic Education	5500-5599
Other Federal Training Program	5600-5699
Career Incentives	5700-5799
Student Support, Title IV	5800-5899
Nutritional Grant - Federal	5900-5909
Removal of Barriers to Handicapped	5910-5999
Other Federal Technology Programs	6000-6099
Other Federal Energy Programs	6100-6199
Vocational and Technology Board Grants	6200-6299
Unassigned Federal Funds*	6300-6399
Federal Child Care and Development Programs	6400-6409
Child Care and Development Block Grants	6410-6419
Unassigned Federal Funds*	6420-6459
Medicaid Reimbursement - Federal	6460-6469
Enhance Alternative Education Programs	6470-6499
Unassigned Federal Funds*	6500-6599
21 st Century Learning Center	6600-6609
Environmental Benefits Grants	6610-6629
Unassigned Federal Funds*	6630-6999
Federal School to Work Programs	6700-6729
Workforce and Innovation Opportunity	6730
Unassigned Federal Funds*	6731-6829
School Technology	6830-6839
Title II Part A, Supporting Effective Instruction	6840-6849
Unassigned Federal Funds*	6850-6859
Rural Schools-Direct	6860-6869
Rural Schools and Low Income Program	6870-6879
Title III, English Language Acquisition	6880-6889
Expanding Opportunities Through Quality Charter Schools	6890-6899
Title II, Part B, Math and Science, NLCB	6900-6909
Unassigned Federal Funds*	6910-7959
Other Federal Funds	7960-7999

8000 Series – Trust funds. Identify funds where the sources of revenue are agreements to hold money on behalf of another individual or entity.

Petty Cash Funds	8000-8099
Cash Change Funds	8100-8199
Unassigned Trust Funds*	8200-8399
Prepaid School Lunch	8400
Unassigned Trust Funds*	8401-8499
Investment Funds	8500-8599
Other Trust Funds	8600-8999

9000 Series – Clearing Account funds. Identify funds where money will be disbursed from the fund in which will be initially received and still property of the school.

Payroll Withhold Funds	9000-9499
Other Clearing Funds	9500-9999

*Unassigned Funds should not be used until prescribed by the State Board of Accounts. When a new grant is added the Department of Education will contact us to edit the chart of accounts. The Other Funds sections should be used when Form 9 reporting does not require a fund to be accounted for separately.

Accounting systems which require the use of account numbers for identification, the fund number may be included to the left of the receipt or expenditure account designation listed in the chart of accounts to build a complete numerical identification for each item in each fund. Some examples are illustrated below using an eight digit account number for receipt accounts and a nine digit account number for expenditures.

From left to right, the first four digits are reserved for the fund designation and the next four and five digits are for application of the account numbers as they appear in the chart of accounts. If further detailing is desired by the school corporation, more digits may be added to the right of these digits. Examples of account numbers and their interpretation are:

Receipts:	
Education Fund – State Tuition Support	0101-3111
Debt Service Fund - Local Property Taxes	0200-1110
Operations Fund - Rentals	0300-1910
School Lunch – School Lunch Reimbursement	0800-4291
Expenditures:	
Education Fund - Elementary, Regular Instruction	0101-11100
Debt Service Fund – Interest on Bonds	0200-52100
Operations Fund – Financial Accounting	0300-25160
Curricular Materials Rental Fund – Textbooks/workbooks and Repairs	0900-25520

Sufficient digits for all items should be available on the master chart of accounts and allow for expansion for additional funds. Additionally, each transaction must also be identified with a three digit "Object" 100 through 999. These Objects can be found in their own chapter in the manual.

FUNDS ESTABLISHED BY STATUTE

Education Fund

Education Fund, designated Fund 0101 in the prescribed accounting system, is required by IC 20-40-2. The Education Fund is to be used to record all receipts of tuition support distributions and disbursements for expenses allocated to student instruction and learning. Per IC 20-40-2-6, transfers are allowed from the Education Fund to the Operations Fund after they are authorized by the governing body in a public meeting. The transfers would allow for tuition support distributions to be used for expenditures not allocated to student instruction and learning. A detail of the receipt and expenditure accounts will be found in Parts 5 and 6.

Debt Service Fund

The Debt Service Fund, designated Fund 0200 in the prescribed accounting system, is required by IC 20-40-9. The fund is to be used to record all receipts and disbursements for (1) all debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction; (2) a lease to provide capital construction; (3) interest on emergency and temporary loans; (4) all debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-27-4-5, for that purpose; (5) all debt and other obligations arising out of funds borrowed to pay judgments against the school corporation; or (6)

all debt and other obligations arising out of funds borrowed to purchase equipment. Included are payments of school bonds and coupons, lease-rental agreements, civil bond obligations assumed through reorganization, veterans' memorial fund repayments and common school fund repayments, but shall not include emergency and temporary loans obtained for the benefit of any other fund. A detail of the receipt and expenditure accounts will be found in Parts 5 and 6.

Operations Fund

The Operations Fund 0300, in the prescribed accounting system, is authorized by IC 20-40-18. The Operations Fund shall be used to record receipts of the operation property tax levy; may be used to record receipts of excise taxes and local income tax; and transfers from the Education fund or Operating Referendum Tax Levy Fund. The Operations fund may be used to carry out a capital projects plan; to pay transportation costs; to carry out a school bus replacement plan; or to pay expenses allocated to overhead and operational activities. The complete detail of allowable sources and uses of the Operations fund can be found in IC 20-40-18 and are summarized in the detail of receipt and expenditure accounts that will be found in Parts 5 and 6.

OTHERS

Operating Referendum Tax Levy Fund, designated Fund Number 0160, is required for a successful operating referendum by IC 20-40-3.

Referendum Controlled Project Tax Levy Fund, designated Fund Number 0170, is required for a successful controlled project referendum by IC 20-40-19.

Retirement/Severance Bond Debt Service Fund, designated Fund Number 0250, is required by IC 20-48-1-2(c)(6).

A Rainy Day Fund, designated Fund Number 0610, is authorized by IC 36-1-8-5.1.

Retirement/Severance Bond Fund, designated Fund Number 0620, is authorized by IC 20-48-1-2.

Post-retirement/Severance Future Benefits Fund, designated Fund Number 0630, is required by IC 20-42-4.

Self-Insurance Fund, designated Fund Number 1100, may be established by IC 20-40-12.

The Levy Excess Fund, designated Fund Number 1200, is required by IC 20-40-10 and IC 20-44-3 for each local taxing unit.

The School Lunch Fund, designated Fund Number 0800, is required by IC 20-41-1 when established in the school corporation account. It is to be used to record all receipts from the sale of lunches, federal and state reimbursement, gifts and other receipts. The School Lunch Fund will also be used to record all disbursements for personal service, food, supplies and equipment for the school lunch program. The school lunch program may be operated through the school corporation's extracurricular account or accounts per IC 20-41-2-4. If a school chooses to account for the School Lunch program in this way, then it will be required to compile and add the extracurricular activity to the school corporation's financial statements. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

The Curricular Materials Rental Fund, designated Fund Number 0900, is required by IC 20-41-1 when established in the school corporation account. It is to be used to record receipts of fees collected for rent of curricular materials furnished to students; also, to record disbursements for purchase of curricular materials, for repair of curricular materials and for supplemental materials to be used with rented curricular materials furnished to students for a designated fee. Disbursements from the fund may be made without appropriation or the application of other laws relating to budgets of municipal corporations. Where no curricular materials have been purchased and no financial commitments or guarantees for such purchases have been made by the school corporation, the curricular materials rental program may be operated through

the school corporation extracurricular account or accounts per IC 20-41-2-5. If a school chooses to account for the Curricular Materials program in this way, then it will be required to compile and add the extracurricular activity to the school corporation's financial statements. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

SPECIAL LOCAL, STATE, AND FEDERAL FUNDS

Special Funds may be established to account for money received by a school corporation for a specific purpose or purposes if no local tax revenues are involved, per IC 20-40-14. These Funds may be supported by gifts, donations, endowments or be established pursuant to federal statutes. For example, money received from federal grants prior to any required expenditures to support the program or project being financed may be accounted for by establishing separate funds appropriately titled (Gifts and Donations Fund, Scholarship Endowment; Indiana Preschool Grants, Title I, etc.). Disbursements from these funds do not require appropriations or the application of other laws relating to the budgets of municipal corporations. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

A Construction Fund, designated Fund Number 0700 in the prescribed accounting system, shall be established in all instances where disbursements for capital outlay are made from receipts derived from the sale of general obligation bonds or from other outside sources. Some sources of receipts to the fund, other than from the sale of bonds, are Veterans' Memorial Fund loans, Common School Fund loans, federal grants, and earnings on investments from the fund. When general obligation bonds are sold to provide money for construction purposes, only the face value of the bonds is received to the Construction Fund. Any premium or accrued interest received must be received to the Debt Service Fund.

FUND ACCOUNTING

A ledger account on prescribed Form Number 508 must be established for each fund. Each fund account will serve as a control account for all receipt and disbursement transactions pertaining to that fund. In addition, a ledger account on Form Number 508 must be established for the "All Funds Control" to which all receipts and disbursements for all funds shall be posted. Posting to these ledger accounts, as well as the receipt and expenditure accounts, shall be made as follows for each day's transactions.

Receipts:

1. Post each receipt from the duplicate receipts to the receipt accounts. (See Part 4)
2. Post the total of the receipts for each fund to the ledger account for that fund.
3. Post the total of all receipts to the All Funds Control Account.
4. Enter the total receipts for all funds in the applicable columns of the Treasurer's Daily Balance of Cash and Depositories.

Disbursements:

1. Post the gross amount of checks (before payroll deductions) to the expenditure accounts. Make reference, where necessary, to the distribution of expenditures shown on the claim (See Part 5).
2. Post the gross amount of the checks (before payroll deductions) for each fund to the ledger account of that fund.
3. Post the net amount of the disbursements for all funds (after payroll deductions) to the All Funds Control account. Posting to the account should be made directly from the register of checks (duplicate copies of checks) which register should be totaled to reflect the gross amount of checks, each of the applicable payroll deductions, and the net amount of the checks issued.

4. Post as receipts to the applicable clearing accounts the amounts of payroll deductions as reflected in the totals of the checks issued. If any of the checks issued were for the purpose of transmitting payroll deductions to the proper payee, they will be posted as disbursements to the applicable clearing accounts and to the All Funds Control account. Disbursements from the payroll deduction clearing accounts will not be posted to the detail expenditure accounts or to the ledger accounts for each fund, since under the accounting system these accounts are posted in "gross" when posting the payrolls.
5. Enter the net amount of the checks issued in the proper columns of the Treasurer's Daily Balance of Cash, Depositories and Investments indicating there in the depository on which the checks were drawn.

PROOF OF POSTING

At the end of each month the receipt and expenditure accounts, the fund accounts and the All Funds Control account should be balanced and the All Funds Control reconciled to the Treasurer's Daily Balance of Cash, Depositories and Investments. A proof of correctness of the posting and reconciling with Treasurer's Daily Balance of Cash, Depositories and Investments should be made as follows:

1. Foot each receipt and expenditure account, each fund account and the all funds control to show the total receipts and expenditures for the month and for the year to date and extend the balances in the respective accounts.
2. Total the receipt accounts for each fund and verify with the total receipts shown on the fund account of that fund.
3. Total the disbursements for all expenditure accounts and verify with the total disbursements in each program (appropriation) and with the total disbursements in the control account of that fund.
4. Summarize the totals of all expenditure accounts of each program and verify that total with the total disbursements for that program.
5. Total the receipts for all funds and verify with the total receipts in the "All Funds Control account.
6. Total the disbursements for all funds and verify with the total disbursements shown on the All Funds Control account. In the proof, if there are any payroll deductions not disbursed, the amounts thereof will have to be added to the total disbursements posted to the All Funds Control account. This is because checks will be posted in "gross" to the fund accounts and in "net" to the All Funds Control.
7. Add the balances in each fund, together with the balances in any payroll deduction accounts (clearing accounts) and the total thereof should agree with the balance in the all funds control.
8. Confirm that the balance in the All Funds Control account agrees with the balance reflected in the Treasurer's Daily Balance of Cash, Depositories and Investments.

If properly maintained and correctly posted, the foregoing procedure will provide the school administration at all times with the total receipts, total disbursements and the balance in each fund and, also, with a summary of all receipts, disbursements and the balance of all funds as reflected in the All Funds Control account.

"Deposits in transit" will represent amounts, received and entered on the records before the close of the month, for which a deposit has been made, but not in time to be included in the balance shown on the bank statement.

RECONCILEMENT OF FUND BALANCES WITH DEPOSITORIES

At the close of each month the balance in the All Funds Control account must be reconciled with the Treasurer's Daily Balance of Cash, Depositories and Investments and to the balances shown on the depository statements. In making the reconciliation any deposits in transit and all outstanding checks must be considered.

"Outstanding checks" will represent those checks issued and entered on the records but which have not been paid by the bank at the close of the month. To arrive at the outstanding checks, all paid checks must be compared with the duplicate checks or check register. At the time this comparison is made the month in which such check was paid by the bank should be indicated on the duplicate check or check register to facilitate the preparation of the list of the outstanding (or unpaid) checks.

Another purpose in stamping or otherwise indicating the month in which the check was paid is to facilitate tracing a check to the bank statement should a question later develop and you need to locate the particular check. All checks paid by the bank should be filed with the bank statement with which they are returned and, although they should be sorted into numerical sequence within each bank statement, they should not be commingled with other checks or with the checks returned with other bank statements.

On the following page, you will find an illustrated form to be used in reconciling your records to the Treasurer's Daily Balance of Cash, Depositories and Investments and to the depository statements. This reconciliation must be made at the close of each month, IC 5-13-6-1(c)

DEPOSITORY STATEMENT AND CASH RECONCILEMENT

_____ , _____

	Bank Statement	Less Outstanding Check	Net Balance*
Balance in Depository:	\$	\$	\$
(List Each Depository)			
	\$	\$	\$
Totals	\$	\$	\$
Add: Deposits in Transit			
Cash on Hand			
(List any other reconciling items)			
Total			\$
Deduct:			
(List any reconciling items to be deducted)			
Record Balance, All Funds - Control (Proof)			\$

SCHEDULE OF OUTSTANDING CHECKS
(List by Depository)

_____ , _____

Date	Number	Amount	Date	Number	Amount
		\$			\$
			Total		\$

* The "Net Balance" for each depository should agree with the balance shown in the Treasurer's Daily Balance of Cash and Depositories; however, if there are any deposits in transit or other reconciling items affecting the depository accounts they must be considered.

Legend of Fund Types	
1	General Fund
2	Special Revenue Fund
3	Debt Service
4	Capital Projects
5	Permanent
6	Enterprise
7	Internal Service
8	Pension Trust
9	Private Purpose Trust
10	Investment Trust
11	Custodial
*	Placeholder or Clearing Account

<u>Fund #</u>	<u>Fund Name</u>	<u>Fund Type</u>
101	Education	2
160	Operating Referendum Tax Levy	2
170	Referendum Controlled Project Tax Levy	3
200	Debt Service	3
250	Retirement/Severance Bond Fund Debt Service	3
290	Exempt Debt (Lake and St. Joe Co. Only)	3
291	Exempt Pension Debt (Lake and St. Joe Co. Only)	3
292	Referendum Fund - Exempt Capital	4
300	Operations	2
610	Local Rainy Day	2
620	Retirement/Severance Bond	3
630	Post-Retirement/Severance Future Benefits	8
700-799	Construction	4
800	School Lunch	2
900	Curricular Materials Rental	2
1100-1110	Self-Insurance	7
1200	Levy Excess	2
1300-1399	Joint Operations-Special Ed CoOp	2
1400-1499	Joint Operations-Area Vocational Ed	2
1500-1599	Joint Operations-Other	2
1600-1699	Child Care Program	2
1700-1799	Other Local Funds	*
1800-1849	Judgments	11
1850	Educational License Plates	2
1851-1899	Unassigned Local Funds	*
1900-1959	School Library Printed Material	2
1960-1969	Federal in Lieu Taxes (Impact Aid)	2
1970-1999	Unassigned Local Funds	*
2000-2199	Donations, Gifts, and Trusts	2
2200-2299	Local Adult, Alternative, and Continuing Education	2
2300-2399	Extra-Curricular Activities	11
2400-2499	Recreational Activities	2
2500-2599	Cultural Arts	2
2600-2699	Welfare Activities	2
2700-2799	Scholarships and Awards	9
2800-2999	Unassigned Local Funds	*

3000-3027	State Instructional Support	2
3028	Formative Assessment	2
3029	Special Education Excess Costs	2
3030	Indiana Preschool Grants	2
3031-3139	Unassigned State Funds	*
3140-3149	Teacher Quality Improvement Program	2
3150-3159	Tech Prep	2
3160-3169	Principal Leadership Academy	2
3170-3179	Unassigned State Funds	*
3180-3189	Economic Education Mini Grant	2
3190-3199	Computer Consortium/Ed Tech Advance	2
3200-3209	Adult and Continuing Education	2
3210-3219	Step Ahead	2
3220-3229	Drug Free Communities	2
3230-3238	Early Childhood Intervention (First Steps)	2
3239	Early Education Matching Grant	2
3240-3249	Social Service Block Grant	2
3250-3259	Medicaid Reimbursement	2
3260-3269	Unassigned State Funds	*
3270	Secured Schools Safety Grant	2
3271-3299	Science, Technology, Engineering and Math Grants	2
3300-3349	Alternative Education Grant	2
3350-3399	SAFE School Haven	2
3400-3499	Early Intervention Grant	2
3500-3599	Reading Recovery	2
3600-3699	School Intervention and Counseling	2
3700-3748	Non-English Speaking Program	2
3749	Career and Technical Performance Grant	2
3750-3759	Teacher Appreciation Grant	2
3760-3768	Indiana School Academic Improvement	2
3769	High Ability Students	2
3770-3779	Access Indiana	2
3780	State Connectivity Grant	2
3781-3789	Unassigned State Funds	*
3790-3799	21st Century Scholars	2
3800-3950	Unassigned State Funds	*
3951	Charter School Innovation	2
3952	ISTA Settlement	2
3953	Innovative School Improvement Grant	2
3954-3955	Unassigned State Funds	*
3956	Project Lead the Way	2
3957-3999	Other State Funds	*
4000-4099	Unassigned Federal Funds	*
4100-4299	Title I	2
4300-4399	Title I Migrant	2
4400-4499	Refugee Child Assistance	2
4500-4599	Title II-B	2
4600-4649	Title II-C	2
4650-4699	Federal Math and Science Grants	2
4700-4799	Youth Employment Training	2
4800-4899	Summer Youth Employment	2
4900-4919	Unassigned Federal Funds	*
4920-4929	Local Reading Improvement	2

4930-4939	Unassigned Federal Funds	*
4940-4949	Tutorial Assistance	2
4950-4999	Migrant Farm Workers	2
5000-5099	Unassigned Federal Funds	*
5100-5109	Other Federal Community Programs	2
5110-5119	Homeless Assistance Grants	2
5120-5149	Unassigned Federal Funds	*
5150-5159	Serve America	2
5160-5199	Unassigned Federal Funds	*
5200-5249	IDEA Special Education Grant	2
5250-5399	Unassigned Federal Funds	*
5400-5499	Preschool Handicap	2
5500-5599	Adult Basic Education	2
5600-5699	Other Federal Training Program	2
5700-5799	Career Incentives	2
5800-5899	Student Support, Title IV	2
5900-5909	Nutritional Grant-State	2
5910-5999	Removal of Barriers to Handicapped	2
6000-6099	Other Federal Technology Program	2
6100-6199	Other Federal Energy Program	2
6200-6299	Vocational and Technology Board Grants	2
6300-6399	Unassigned Federal Funds	*
6400-6409	Federal Child Care and Development Programs	2
6410-6419	Child Care and Development Block Grant	2
6420-6459	Unassigned Federal Funds	*
6460-6469	Medicaid Reimbursement-Federal	2
6470-6499	Enhance Alternative Education Programs	2
6500-6599	Unassigned Federal Funds	*
6600-6609	21st Century Learning Center	2
6610-6629	Environmental Benefits Grants	2
6630-6699	Unassigned Federal Funds	*
6700-6729	Federal School-to-Work Programs	2
6730	Workforce and Innovation Opportunity	2
6731-6829	Unassigned Federal Funds	*
6830-6839	School Technology	2
6840-6849	Title II, Part A, Supporting Effective Instruction	2
6850-6859	Unassigned Federal Funds	*
6860-6869	Rural Schools-Direct	2
6870-6879	Rural Schools and Low Income Program	2
6880-6889	Title III, English Language Acquisition	2
6890-6899	Expanding Opportunities Through Quality Charter Schools	2
6900-6909	Title II, Part B, Math and Science NCLB	2
6910-7959	Unassigned Federal Funds	*
7960-7999	Other Federal Funds	*
8000-8099	Petty Cash Funds	1
8100-8199	Cash Change Funds	1
8200-8399	Unassigned Trust Funds	9
8400	Prepaid School Lunch Accounts	2
8401-8499	Unassigned Trust Funds	*
8500-8599	Investment Funds	*
8600-8999	Other Trust Funds	9
9000-9499	Payroll Withholdings	*
9500-9999	Other Clearing Funds	*

Please note that these fund types may be classified differently than expressed in the above schedule depending upon the situation. These classifications are for informational purposes only.

PART 3

FUNDS AND FUND ACCOUNTING

FUNDS

The funds 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 fund per Indiana Code and guidelines from state agencies.**

FUNDS

A fund, as used in the manual, represents moneys set aside for specific activities of a school corporation. A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are to be recorded in the fund to which they pertain. The funds established by law for Indiana school corporations are: Education Fund, Operating Referendum Tax Levy Fund, Debt Service Fund, Operations Fund, School Lunch Fund, Curricular Materials Rental Fund, Self-Insurance Fund and Levy Excess Fund. Tax levies, subject to limitations, may be established for the Debt Service, and Operations Fund. No tax levies may be established for the School Lunch Fund or the Curricular Materials Rental Fund as these funds are designed to be self-supporting. Under certain conditions, Construction Funds and other Special Funds may be established.

Numerical designations for each of these funds shall be as follows:

Education Fund	0101
Operating Referendum Tax Levy Fund	0160
Referendum Controlled Project Tax Levy Fund	0170
Debt Service Fund	0200
School Safety Referendum Debt Service Fund	0220
Retirement/Severance Bond Debt Service Fund	0250
Exempt Debt (St. Joseph and Lake Counties Only)	0290
Exempt Pension Debt Fund (St. Joseph and Lake Counties Only)	0291
Referendum Debt – Exempt Capital	0292
Referendum Debt – Post 2009	0293
Operations Fund	0300
Rainy Day Fund	0610
Retirement/Severance Bond Fund	0620
Post-Retirement/Severance Future Benefits Fund	0630
Construction Funds	0700-0799
School Lunch Fund	0800
Curricular Materials Rental Fund	0900
Self-Insurance Fund	1100-1110
Levy Excess Fund	1200
Joint Operations - Special Education Cooperative Funds	1300-1399
Joint Operations - Area Vocational Education Funds	1400-1499
Joint Operations - Other	1500-1599
Child Care Program	1600-1699
Other Local Funds	1700-1799
Judgments	1800-1849
Educational License Plates	1850
Unassigned Local Funds*	1851-1899
School Library Printed Material	1900-1959
Federal Lieu in Taxes (Impact Aid)	1960-1969
Unassigned Local Funds*	1970-1999

2000 Series - Donations, Gifts, and Trusts. Identify funds where the sources of revenue are gifts and donations from persons or organizations who have established memorials or endowments for projects in which the funds are administered by the school corporation.

Donations, Gifts, and Trust Funds	2000-2199
Local, Adult, Alternative and Continuing Education Funds	2200-2299
Extracurricular Activities Funds	2300-2399
Recreational Activities Funds	2400-2499
Cultural Arts Funds	2500-2599
Welfare Activities Funds	2600-2699

Scholarships and Awards Funds	2700-2799
Unassigned Local Funds*	2800-2999

3000 Series – State Programs. Identify funds where the sources of revenue are the State of Indiana.

State Instructional Support	3000-3027
Formative Assessment	3028
Special Education Excess Costs	3029
Indiana Preschool Grants	3030
Unassigned State Funds*	3031-3139
Teacher Quality Improvement Program	3140-3149
Tech Prep	3150-3159
Principal Leadership Academy	3160-3169
Unassigned State Funds*	3170-3179
Economic Education Mini Grant	3180-3189
Computer Consortium/ Ed Tech Advance	3190-3199
Adult and Continuing Education	3200-3209
Step Ahead	3210-3219
Drug Free Communities	3220-3229
Early Childhood Intervention (First Steps)	3230-3238
Early Education Matching Grant	3239
Social Service Block Grant	3240-3249
Medicaid Reimbursement	3250-3259
Unassigned State Funds*	3260-3269
Secured Schools Safety Grant	3270
Science, Technology, Engineering, and Math Grants	3271-3299
Alternative Education Grant	3300-3349
SAFE School Haven	3350-3399
Early Intervention Grants	3400-3499
Reading Recovery	3500-3599
School Intervention and Counseling	3600-3699
Non-English Speaking Programs	3700-3748
Career and Technical Performance Grant	3749
Teacher Appreciation Grant	3750-3759
Indiana School Academic Improvement	3760-3768
High Ability Students	3769
Access Indiana	3770-3779
State Connectivity Grant	3780
COVID Temporary Grants to Retain Child Care	3781
Unassigned State Funds*	3782-3789
21st Century Scholars	3790-3799
Nutrition Grant - State	3800-3809
Unassigned State Funds*	3810-3950
Charter School Innovation	3951
ISTA Settlement	3952
Innovative School Improvement Grant	3953
Career Ladders Grant	3954
Unassigned State Funds*	3955-3955
Project Lead the Way	3956
Other State Funds	3957-3999

4000, 5000, 6000, and 7000 Series - Federal Programs. Identify funds where the sources of revenue are the Federal Government.

Unassigned Federal Funds*	4000-4099
Title I	4100-4299
Title I Migrant	4300-4399

Refugee Child Assistance	4400-4499
Title II-B	4500-4599
Title II-C	4600-4649
Federal Math and Science Grants	4650-4699
Youth Employment Training	4700-4799
Summer Youth Employment	4800-4899
Unassigned Federal Funds*	4900-4919
Local Reading Improvement	4920-4229
Unassigned Federal Funds	4230-4239
Tutorial Assistance	4940-4949
Migrant Farm Workers	4950-4999
Unassigned Federal Funds	5000-5099
Other Federal Community Programs	5100-5109
Homeless Assistance Grants	5110-5119
Unassigned Federal Funds*	5120-5149
Serve America	5150-5159
Unassigned Federal Funds*	5160-5199
IDEA Special Education Grant	5200-5249
Unassigned Federal Funds*	5250-5399
Preschool Handicap	5400-5499
Adult Basic Education	5500-5599
Other Federal Training Program	5600-5699
Career Incentives	5700-5799
Student Support, Title IV	5800-5899
Nutritional Grant - Federal	5900-5909
Removal of Barriers to Handicapped	5910-5999
Other Federal Technology Programs	6000-6099
Other Federal Energy Programs	6100-6199
Vocational and Technology Board Grants	6200-6299
Unassigned Federal Funds*	6300-6399
Federal Child Care and Development Programs	6400-6409
Child Care and Development Block Grants	6410-6419
Unassigned Federal Funds*	6420-6459
Medicaid Reimbursement - Federal	6460-6469
Enhance Alternative Education Programs	6470-6499
Unassigned Federal Funds*	6500-6599
21 st Century Learning Center	6600-6609
Environmental Benefits Grants	6610-6629
Unassigned Federal Funds*	6630-6999
Federal School to Work Programs	6700-6729
Workforce and Innovation Opportunity	6730
Unassigned Federal Funds*	6731-6829
School Technology	6830-6839
Title II Part A, Supporting Effective Instruction	6840-6849
Unassigned Federal Funds*	6850-6859
Rural Schools-Direct	6860-6869
Rural Schools and Low Income Program	6870-6879
Title III, English Language Acquisition	6880-6889
Expanding Opportunities Through Quality Charter Schools	6890-6899
Title II, Part B, Math and Science, NLCB	6900-6909
Unassigned Federal Funds*	6910-7923
Education Stabilization Fund - Rethink K12	7924
Education Stabilization Fund - Reimagine Workforce	7925
Emergency Broadband for Families	7926
Emergency Broadband for Families II	7927
Child Care Development Block Grant Program	7928
Child Care Development Block Grant Program II	7929
Governor's Emergency Education Relief Fund (GEER II)	7930
Elementary and Secondary School Emergency Relief Fund II	7931
Elementary and Secondary School Emergency Relief Fund (ESSER) SEA Discretionary II	7932

Project School Emergency Response to Violence	7933
Coronavirus Relief Fund (CRF)	7934
Other CARES Act	7935-7939
Federal Stimulus – 18002 Governor’s Emerg. Educ. Relief	7940
Federal Stimulus – 18003 Educ. Stab Relief	7941
Federal Stimulus – 18004 Supplemental	7942
COVID Paycheck Protection Program	7943
Other Federal Stimulus Funds	7944-7949
Unassigned Federal Funds*	7950-7959
Other Federal Funds	7960-7999

8000 Series – Trust funds. Identify funds where the sources of revenue are agreements to hold money on behalf of another individual or entity.

Petty Cash Funds	8000-8099
Cash Change Funds	8100-8199
Unassigned Trust Funds*	8200-8399
Prepaid School Lunch	8400
Unassigned Trust Funds*	8401-8499
Investment Funds	8500-8599
Other Trust Funds	8600-8999

9000 Series – Clearing Account funds. Identify funds where money will be disbursed from the fund in which will be initially received and still property of the school.

Payroll Withholding Funds	9000-9499
Other Clearing Funds	9500-9999

*Unassigned Funds should not be used until prescribed by the State Board of Accounts. When a new grant is added the Department of Education will contact us to edit the chart of accounts. The Other Funds sections should be used when Form 9 reporting does not require a fund to be accounted for separately.

Accounting systems which require the use of account numbers for identification, the fund number may be included to the left of the receipt or expenditure account designation listed in the chart of accounts to build a complete numerical identification for each item in each fund. Some examples are illustrated below using an eight digit account number for receipt accounts and a nine digit account number for expenditures.

From left to right, the first four digits are reserved for the fund designation and the next four and five digits are for application of the account numbers as they appear in the chart of accounts. If further detailing is desired by the school corporation, more digits may be added to the right of these digits. Examples of account numbers and their interpretation are:

Receipts:	
Education Fund – State Tuition Support	0101-3111
Debt Service Fund - Local Property Taxes	0200-1110
Operations Fund - Rentals	0300-1910
School Lunch – School Lunch Reimbursement	0800-4291
Expenditures:	
Education Fund - Elementary, Regular Instruction	0101-11100
Debt Service Fund – Interest on Bonds	0200-52100
Operations Fund – Financial Accounting	0300-25160
Curricular Materials Rental Fund – Textbooks/workbooks and Repairs	0900-25520

Sufficient digits for all items should be available on the master chart of accounts and allow for expansion for additional funds. Additionally, each transaction must also be identified with a three digit "Object" 100 through 999. These Objects can be found in their own chapter in the manual.

FUNDS ESTABLISHED BY STATUTE

Education Fund

Education Fund, designated Fund 0101 in the prescribed accounting system, is required by IC 20-40-2. The Education Fund is to be used to record all receipts of tuition support distributions and disbursements for expenses allocated to student instruction and learning. Per IC 20-40-2-6, transfers are allowed from the Education Fund to the Operations Fund after they are authorized by the governing body in a public meeting. The transfers would allow for tuition support distributions to be used for expenditures not allocated to student instruction and learning. A detail of the receipt and expenditure accounts will be found in Parts 5 and 6.

Debt Service Fund

The Debt Service Fund, designated Fund 0200 in the prescribed accounting system, is required by IC 20-40-9. The fund is to be used to record all receipts and disbursements for (1) all debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction; (2) a lease to provide capital construction; (3) interest on emergency and temporary loans; (4) all debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-27-4-5, for that purpose; (5) all debt and other obligations arising out of funds borrowed to pay judgments against the school corporation; or (6) all debt and other obligations arising out of funds borrowed to purchase equipment. Included are payments of school bonds and coupons, lease-rental agreements, civil bond obligations assumed through reorganization, veterans' memorial fund repayments and common school fund repayments, but shall not include emergency and temporary loans obtained for the benefit of any other fund. A detail of the receipt and expenditure accounts will be found in Parts 5 and 6.

Operations Fund

The Operations Fund 0300, in the prescribed accounting system, is authorized by IC 20-40-18. The Operations Fund shall be used to record receipts of the operation property tax levy; may be used to record receipts of excise taxes and local income tax; and transfers from the Education fund or Operating Referendum Tax Levy Fund. The Operations fund may be used to carry out a capital projects plan; to pay transportation costs; to carry out a school bus replacement plan; or to pay expenses allocated to overhead and operational activities. The complete detail of allowable sources and uses of the Operations fund can be found in IC 20-40-18 and are summarized in the detail of receipt and expenditure accounts that will be found in Parts 5 and 6.

OTHERS

Operating Referendum Tax Levy Fund, designated Fund Number 0160, is required for a successful operating referendum by IC 20-40-3.

Referendum Controlled Project Tax Levy Fund, designated Fund Number 0170, is required for a successful controlled project referendum by IC 20-40-19.

Retirement/Severance Bond Debt Service Fund, designated Fund Number 0250, is required by IC 20-48-1-2(c)(6).

A Rainy Day Fund, designated Fund Number 0610, is authorized by IC 36-1-8-5.1.

Retirement/Severance Bond Fund, designated Fund Number 0620, is authorized by IC 20-48-1-2.

Post-retirement/Severance Future Benefits Fund, designated Fund Number 0630, is required by IC 20-42-4.

Self-Insurance Fund, designated Fund Number 1100, may be established by IC 20-40-12.

The Levy Excess Fund, designated Fund Number 1200, is required by IC 20-40-10 and IC 20-44-3 for each local taxing unit.

The School Lunch Fund, designated Fund Number 0800, is required by IC 20-41-1 when established in the school corporation account. It is to be used to record all receipts from the sale of lunches, federal and state reimbursement, gifts and other receipts. The School Lunch Fund will also be used to record all disbursements for personal service, food, supplies and equipment for the school lunch program. The school lunch program may be operated through the school corporation's extracurricular account or accounts per IC 20-41-2-4. If a school chooses to account for the School Lunch program in this way, then it will be required to compile and add the extracurricular activity to the school corporation's financial statements. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

The Curricular Materials Rental Fund, designated Fund Number 0900, is required by IC 20-41-1 when established in the school corporation account. It is to be used to record receipts of fees collected for rent of curricular materials furnished to students; also, to record disbursements for purchase of curricular materials, for repair of curricular materials and for supplemental materials to be used with rented curricular materials furnished to students for a designated fee. Disbursements from the fund may be made without appropriation or the application of other laws relating to budgets of municipal corporations. Where no curricular materials have been purchased and no financial commitments or guarantees for such purchases have been made by the school corporation, the curricular materials rental program may be operated through the school corporation extracurricular account or accounts per IC 20-41-2-5. If a school chooses to account for the Curricular Materials program in this way, then it will be required to compile and add the extracurricular activity to the school corporation's financial statements. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

SPECIAL LOCAL, STATE, AND FEDERAL FUNDS

Special Funds may be established to account for money received by a school corporation for a specific purpose or purposes if no local tax revenues are involved, per IC 20-40-14. These Funds may be supported by gifts, donations, endowments or be established pursuant to federal statutes. For example, money received from federal grants prior to any required expenditures to support the program or project being financed may be accounted for by establishing separate funds appropriately titled (Gifts and Donations Fund, Scholarship Endowment; Indiana Preschool Grants, Title I, etc.). Disbursements from these funds do not require appropriations or the application of other laws relating to the budgets of municipal corporations. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

A Construction Fund, designated Fund Number 0700 in the prescribed accounting system, shall be established in all instances where disbursements for capital outlay are made from receipts derived from the sale of general obligation bonds or from other outside sources. Some sources of receipts to the fund, other than from the sale of bonds, are Veterans' Memorial Fund loans, Common School Fund loans, federal grants, and earnings on investments from the fund. When general obligation bonds are sold to provide money for construction purposes, only the face value of the bonds is receipted to the Construction Fund. Any premium or accrued interest received must be receipted to the Debt Service Fund.

FUND ACCOUNTING

A ledger account on prescribed Form Number 508 must be established for each fund. Each fund account will serve as a control account for all receipt and disbursement transactions pertaining to that fund. In addition, a ledger account on Form Number 508 must be established for the "All Funds Control" to which all receipts and disbursements for all funds shall be posted. Posting to these ledger accounts, as well as the receipt and expenditure accounts, shall be made as follows for each day's transactions.

Receipts:

1. Post each receipt from the duplicate receipts to the receipt accounts. (See Part 4)
2. Post the total of the receipts for each fund to the ledger account for that fund.
3. Post the total of all receipts to the All Funds Control Account.

4. Enter the total receipts for all funds in the applicable columns of the Treasurer's Daily Balance of Cash and Depositories.

Disbursements:

1. Post the gross amount of checks (before payroll deductions) to the expenditure accounts. Make reference, where necessary, to the distribution of expenditures shown on the claim (See Part 5).
2. Post the gross amount of the checks (before payroll deductions) for each fund to the ledger account of that fund.
3. Post the net amount of the disbursements for all funds (after payroll deductions) to the All Funds Control account. Posting to the account should be made directly from the register of checks (duplicate copies of checks) which register should be totaled to reflect the gross amount of checks, each of the applicable payroll deductions, and the net amount of the checks issued.
4. Post as receipts to the applicable clearing accounts the amounts of payroll deductions as reflected in the totals of the checks issued. If any of the checks issued were for the purpose of transmitting payroll deductions to the proper payee, they will be posted as disbursements to the applicable clearing accounts and to the All Funds Control account. Disbursements from the payroll deduction clearing accounts will not be posted to the detail expenditure accounts or to the ledger accounts for each fund, since under the accounting system these accounts are posted in "gross" when posting the payrolls.
5. Enter the net amount of the checks issued in the proper columns of the Treasurer's Daily Balance of Cash, Depositories and Investments indicating there in the depository on which the checks were drawn.

PROOF OF POSTING

At the end of each month the receipt and expenditure accounts, the fund accounts and the All Funds Control account should be balanced and the All Funds Control reconciled to the Treasurer's Daily Balance of Cash, Depositories and Investments. A proof of correctness of the posting and reconciling with Treasurer's Daily Balance of Cash, Depositories and Investments should be made as follows:

1. Foot each receipt and expenditure account, each fund account and the all funds control to show the total receipts and expenditures for the month and for the year to date and extend the balances in the respective accounts.
2. Total the receipt accounts for each fund and verify with the total receipts shown on the fund account of that fund.
3. Total the disbursements for all expenditure accounts and verify with the total disbursements in each program (appropriation) and with the total disbursements in the control account of that fund.
4. Summarize the totals of all expenditure accounts of each program and verify that total with the total disbursements for that program.
5. Total the receipts for all funds and verify with the total receipts in the "All Funds Control account.
6. Total the disbursements for all funds and verify with the total disbursements shown on the All Funds Control account. In the proof, if there are any payroll deductions not disbursed, the amounts thereof will have to be added to the total disbursements posted to the All Funds Control account. This is because checks will be posted in "gross" to the fund

accounts and in "net" to the All Funds Control.

7. Add the balances in each fund, together with the balances in any payroll deduction accounts (clearing accounts) and the total thereof should agree with the balance in the all funds control.
8. Confirm that the balance in the All Funds Control account agrees with the balance reflected in the Treasurer's Daily Balance of Cash, Depositories and Investments.

If properly maintained and correctly posted, the foregoing procedure will provide the school administration at all times with the total receipts, total disbursements and the balance in each fund and, also, with a summary of all receipts, disbursements and the balance of all funds as reflected in the All Funds Control account.

"Deposits in transit" will represent amounts, received and entered on the records before the close of the month, for which a deposit has been made, but not in time to be included in the balance shown on the bank statement.

RECONCILEMENT OF FUND BALANCES WITH DEPOSITORIES

At the close of each month the balance in the All Funds Control account must be reconciled with the Treasurer's Daily Balance of Cash, Depositories and Investments and to the balances shown on the depository statements. In making the reconciliation any deposits in transit and all outstanding checks must be considered.

"Outstanding checks" will represent those checks issued and entered on the records but which have not been paid by the bank at the close of the month. To arrive at the outstanding checks, all paid checks must be compared with the duplicate checks or check register. At the time this comparison is made the month in which such check was paid by the bank should be indicated on the duplicate check or check register to facilitate the preparation of the list of the outstanding (or unpaid) checks.

Another purpose in stamping or otherwise indicating the month in which the check was paid is to facilitate tracing a check to the bank statement should a question later develop and you need to locate the particular check. All checks paid by the bank should be filed with the bank statement with which they are returned and, although they should be sorted into numerical sequence within each bank statement, they should not be commingled with other checks or with the checks returned with other bank statements.

On the following page, you will find an illustrated form to be used in reconciling your records to the Treasurer's Daily Balance of Cash, Depositories and Investments and to the depository statements. This reconciliation must be made at the close of each month, IC 5-13-6-1(c)

DEPOSITORY STATEMENT AND CASH RECONCILEMENT

	<u>Bank Statement</u>	<u>Less Outstanding Check</u>	<u>Net Balance*</u>
Balance in Depository:	\$	\$	\$
(List Each Depository)			
Totals	<u>\$</u>	<u>\$</u>	\$
Add: Deposits in Transit			
Cash on Hand			
(List any other reconciling items)			_____
Total			\$
Deduct:			
(List any reconciling items to be deducted)			_____
Record Balance, All Funds - Control (Proof)			<u>\$</u>

SCHEDULE OF OUTSTANDING CHECKS
(List by Depository)

<u>Date</u>	<u>Number</u>	<u>Amount</u>	<u>Date</u>	<u>Number</u>	<u>Amount</u>
		\$			\$

			Total		<u>\$</u>

* The "Net Balance" for each depository should agree with the balance shown in the Treasurer's Daily Balance of Cash and Depositories; however, if there are any deposits in transit or other reconciling items affecting the depository accounts they must be considered.

Legend of Fund Types	
1	General Fund
2	Special Revenue Fund
3	Debt Service
4	Capital Projects
5	Permanent
6	Enterprise
7	Internal Service
8	Pension Trust
9	Private Purpose Trust
10	Investment Trust
11	Custodial
*	Placeholder or Clearing Account

<u>Fund #</u>	<u>Fund Name</u>	<u>Fund Type</u>
101	Education	2
160	Operating Referendum Tax Levy	2
170	Referendum Controlled Project Tax Levy	3
200	Debt Service	3
220	School Safety Referendum Debt Service	3
250	Retirement/Severance Bond Fund Debt Service	3
290	Exempt Debt (Lake and St. Joe Co. Only)	3
291	Exempt Pension Debt (Lake and St. Joe Co. Only)	3
292	Referendum Fund - Exempt Capital	4
300	Operations	2
610	Local Rainy Day	2
620	Retirement/Severance Bond	3
630	Post-Retirement/Severance Future Benefits	8
700-799	Construction	4
800	School Lunch	2
900	Curricular Materials Rental	2
1100-1110	Self-Insurance	7
1200	Levy Excess	2
1300-1399	Joint Operations-Special Ed CoOp	2
1400-1499	Joint Operations-Area Vocational Ed	2
1500-1599	Joint Operations-Other	2
1600-1699	Child Care Program	2
1700-1799	Other Local Funds	*
1800-1849	Judgments	11
1850	Educational License Plates	2
1851-1899	Unassigned Local Funds	*
1900-1959	School Library Printed Material	2
1960-1969	Federal in Lieu Taxes (Impact Aid)	2
1970-1999	Unassigned Local Funds	*
2000-2199	Donations, Gifts, and Trusts	2
2200-2299	Local Adult, Alternative, and Continuing Education	2
2300-2399	Extra-Curricular Activities	11
2400-2499	Recreational Activities	2
2500-2599	Cultural Arts	2
2600-2699	Welfare Activities	2
2700-2799	Scholarships and Awards	9

2800-2999	Unassigned Local Funds	*
3000-3027	State Instructional Support	2
3028	Formative Assessment	2
3029	Special Education Excess Costs	2
3030	Indiana Preschool Grants	2
3031-3139	Unassigned State Funds	*
3140-3149	Teacher Quality Improvement Program	2
3150-3159	Tech Prep	2
3160-3169	Principal Leadership Academy	2
3170-3179	Unassigned State Funds	*
3180-3189	Economic Education Mini Grant	2
3190-3199	Computer Consortium/Ed Tech Advance	2
3200-3209	Adult and Continuing Education	2
3210-3219	Step Ahead	2
3220-3229	Drug Free Communities	2
3230-3238	Early Childhood Intervention (First Steps)	2
3239	Early Education Matching Grant	2
3240-3249	Social Service Block Grant	2
3250-3259	Medicaid Reimbursement	2
3260-3269	Unassigned State Funds	*
3270	Secured Schools Safety Grant	2
3271-3299	Science, Technology, Engineering and Math Grants	2
3300-3349	Alternative Education Grant	2
3350-3399	SAFE School Haven	2
3400-3499	Early Intervention Grant	2
3500-3599	Reading Recovery	2
3600-3699	School Intervention and Counseling	2
3700-3748	Non-English Speaking Program	2
3749	Career and Technical Performance Grant	2
3750-3759	Teacher Appreciation Grant	2
3760-3768	Indiana School Academic Improvement	2
3769	High Ability Students	2
3770-3779	Access Indiana	2
3780	State Connectivity Grant	2
3781	COVID Temporary Grants to Retain Child Care	2
3782-3789	Unassigned State Funds	*
3790-3799	21st Century Scholars	2
3800-3950	Unassigned State Funds	*
3951	Charter School Innovation	2
3952	ISTA Settlement	2
3953	Innovative School Improvement Grant	2
3954	Career Ladders Grant	2
3955-3955	Unassigned State Funds	*
3956	Project Lead the Way	2
3957-3999	Other State Funds	*
4000-4099	Unassigned Federal Funds	*
4100-4299	Title I	2
4300-4399	Title I Migrant	2
4400-4499	Refugee Child Assistance	2
4500-4599	Title II-B	2
4600-4649	Title II-C	2
4650-4699	Federal Math and Science Grants	2
4700-4799	Youth Employment Training	2
4800-4899	Summer Youth Employment	2

4900-4919	Unassigned Federal Funds	*
4920-4929	Local Reading Improvement	2
4930-4939	Unassigned Federal Funds	*
4940-4949	Tutorial Assistance	2
4950-4999	Migrant Farm Workers	2
5000-5099	Unassigned Federal Funds	*
5100-5109	Other Federal Community Programs	2
5110-5119	Homeless Assistance Grants	2
5120-5149	Unassigned Federal Funds	*
5150-5159	Serve America	2
5160-5199	Unassigned Federal Funds	*
5200-5249	IDEA Special Education Grant	2
5250-5399	Unassigned Federal Funds	*
5400-5499	Preschool Handicap	2
5500-5599	Adult Basic Education	2
5600-5699	Other Federal Training Program	2
5700-5799	Career Incentives	2
5800-5899	Student Support, Title IV	2
5900-5909	Nutritional Grant-State	2
5910-5999	Removal of Barriers to Handicapped	2
6000-6099	Other Federal Technology Program	2
6100-6199	Other Federal Energy Program	2
6200-6299	Vocational and Technology Board Grants	2
6300-6399	Unassigned Federal Funds	*
6400-6409	Federal Child Care and Development Programs	2
6410-6419	Child Care and Development Block Grant	2
6420-6459	Unassigned Federal Funds	*
6460-6469	Medicaid Reimbursement-Federal	2
6470-6499	Enhance Alternative Education Programs	2
6500-6599	Unassigned Federal Funds	*
6600-6609	21st Century Learning Center	2
6610-6629	Environmental Benefits Grants	2
6630-6699	Unassigned Federal Funds	*
6700-6729	Federal School-to-Work Programs	2
6730	Workforce and Innovation Opportunity	2
6731-6829	Unassigned Federal Funds	*
6830-6839	School Technology	2
6840-6849	Title II, Part A, Supporting Effective Instruction	2
6850-6859	Unassigned Federal Funds	*
6860-6869	Rural Schools-Direct	2
6870-6879	Rural Schools and Low Income Program	2
6880-6889	Title III, English Language Acquisition	2
6890-6899	Expanding Opportunities Through Quality Charter Schools	2
6900-6909	Title II, Part B, Math and Science NCLB	2
6910-7923	Unassigned Federal Funds	*
7924	Education Stabilization Fund - Rethink K12	2
7925	Education Stabilization Fund - Reimagine Workforce	2
7926	Emergency Broadband for Families	2
7927	Emergency Broadband for Families II	2
7928	Child Care Development Block Grant Program	2
7929	Child Care Development Block Grant Program II	2
7930	Governor's Emergency Education Relief Fund (GEER II)	2
7931	Elementary and Secondary School Emergency Relief Fund II	2
7932	Elementary and Secondary School Emergency Relief Fund (ESSER) SEA Discretionary II	2
7933		2
7934	Project School Emergency Response to Violence Coronavirus Relief Fund (CRF)	2

7935-7939	Other Cares Act	2
7940	Federal Stimulus – 18002 Governor’s Emerg. Educ. Relief	2
7941	Federal Stimulus – 18003 Educ. Stab Relief	2
7942	Federal Stimulus - 18004 Supplemental	2
7943	COVID Paycheck Protection Program	2
7944-7949	Other Federal Stimulus Funds	2
7950-7959	Unassigned Federal Funds	*
8200-8399	Unassigned Trust Funds	*
8400	Prepaid School Lunch Accounts	2
8401-8499	Unassigned Trust Funds	*
8500-8599	Investment Funds	*
8600-8999	Other Trust Funds	11
9000-9499	Payroll Withholdings	*
9500-9999	Other Clearing Funds	*

Please note that these fund types may be classified differently than expressed in the above schedule depending upon the situation. These classifications are for informational purposes only.