ITEMS TO REMEMBER

SEPTEMBER

September 1: Prove the Fund Ledger and Ledger of Receipts for the month of August to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.

September 2: Last day for first publication of budgets for all school corporations (at least 10 days prior to the public hearing (IC 6-1.1-17-3)).

September 7: Legal Holiday - Labor Day. (IC 1-1-9-1)

September 9: Last date for second publication of school corporation budgets (at least 3 days before the public hearing). (IC 5-3-1-2)

September 18: The count for students in Average Daily Membership (ADM) shall be taken. (511 IAC 1-3-1) Various procedures are required including DOE-ME submitted by individual student record via the STN Application Center. Form DOE-ME and Form 30A must be mailed to the Department of Education, Office of School Financial Management, as soon as possible after September 18, 2009, and no later than October 3, 2009.

September 19: Last date to file appeals for an excessive tax levy.

September 20: Last day to report and make payment of state and county income tax withheld during August to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007, of “The School Administrator and Uniform Compliance Guidelines.”)

September 22: Meeting of County Tax Adjustment Board is September 22, 2008. If September 22 is not a business day, then the last date for the first meeting is the first business day following September 22. (IC 6-1.1-29-4)

Note: Contact the Department of Local Government Finance concerning the possibility of alternate dates.
ITEMS TO REMEMBER
(Continued)

OCTOBER

October 1: Prove all ledgers for the month ending September 30 as outlined for the month of August.

October 3: ADM report (Forms DOE-ME and 30 A) due on or before October 3. Please contact the Department of Education for detailed instructions.

October 12: Legal Holiday - Columbus Day. (IC 1-1-9-1)

October 19: Last date to conduct a public hearing and to pass a resolution to adopt Capital Projects Fund and Transportation - School Bus Replacement Fund Plans. (Per DLGF July 13, 2009 notice to all taxing units)

October 20: Last day to report and make payment of state and county income tax withheld during September to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007 of "The School Administrator and Uniform Compliance Guidelines."

October 22: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)

October 31: Last day to file third quarter report with the Internal Revenue Service and complete payment of federal tax withheld.

October 31: Requests for textbook reimbursement must be received by the Department of Education, Office of School Financial Management Analysis. The information is required to be filed via electronic reporting per instructions provided by the Office of School Financial Management.

NOVEMBER

November 1: Last date for meeting of school boards to adopt budgets; make appropriations for the next calendar 2010 and to fix tax levies. (IC 6-1.1-17-5)

November 1: Prove all ledgers for the month ending October 31 as outlined for the month of August.

November 11: Legal Holiday – Veterans’ Day.
ITEMS TO REMEMBER
(Continued)

November 20: Last day to report and make payment of state and county income tax withheld during October to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007 of “The School Administrator and Uniform Compliance Guidelines.”)

November 26: Legal Holiday - Thanksgiving Day. (IC 1-1-9-1)

November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the School Corporation shall certify a list of the names and addresses of each person who has money due from the School Corporation to the County Treasurer. (IC 6-1.1-22-14)

INTEREST RATES - WRITTEN OBLIGATIONS

IC 5-1-14-1 provides “(a) Any bonds, notes, or warrants, whether payable from property taxes, revenues, or any other source, are not subject to the maximum interest rate limitations contained in any law enacted before December 31, 1982, if they are issued by or in the name of any entity named in IC 5-1-1-1. (b) After July 1, 1979, any bond, coupon, certificate of indebtedness, or installment payment payable by a city, town, or property holder for public improvements under the Barrett Law is not subject to any maximum interest rate limitation. This subsection does not apply to interest rates or penalties on delinquencies provided under the Barrett Law. (c) This section does not limit an interest rate review conducted by the department of local government finance under IC 6-1.1-20-7.”

Additionally, IC 6-1.1-20-7(b) states “When the proper officers of a political subdivision decide to issue any bonds, notes, or warrants which will be payable from property taxes and which will bear interest in excess of eight percent (8%) per annum, the political subdivision shall submit the matter to the department of local government finance for review. The department of local government finance may either approve or disapprove the rate of interest.”

ANNUITY ACCOUNTS

IC 20-28-9-18 states “(a) Upon a teacher's written request, a governing body shall withhold the requested amount of money from the salary of the teacher for a purpose described in subsection (c). (b) Upon a written request from a beneficiary of the Indiana state teachers' retirement fund, a governing body may receive a given amount of money for a purpose described in subsection (c). (c) The governing body shall hold the amounts described in subsections (a) and (b) and pay the amounts, as requested by the teacher or the beneficiary, to an insurance company or other agency or organization in Indiana that provides, extends, supervises, or pays for: (1) insurance or other protection; or (2) the establishment of or payment on an annuity account; for the teacher. If a dividend accrues on a policy, the dividend shall be paid or credited to the teacher. (d) If less than twenty percent (20%) of the teachers employed by a governing body request payment of the amounts described in subsection (c) to a single recipient, withholding the amounts of money for insurance, dues, or other purposes is discretionary with the governing body.”

Since the statutory definition of a teacher includes the other professional people of the school corporation, administrators, attendance officers, librarians, etc., the State Board of Accounts will not take audit exception if a school corporation applies IC 20-28-9-18 to those employees also.
IC 5-10-1.1-1 provides, in part, "... any political subdivision (as defined by IC 36-1-2-13) may: (1) agree with any employee to reduce and defer any portion of such employee's compensation which under federal law may be deferred under a nonqualified deferred compensation plan and subsequently contract for, purchase, or otherwise procure insurance and investment products appropriate for a nonqualified deferred compensation plan (all referred to in this chapter as "funding"), for the purpose of funding a deferred compensation plan for such employee; (2) if the political subdivision is a school corporation, establish an employee savings plan that is a defined contribution plan qualified under Section 401(a) or 403(b) of the Internal Revenue Code, and contribute amounts to the plan on behalf of eligible employees to be credited and allocated to an account for each employee; and (3) contribute amounts before January 1, 1995, and continue or begin to contribute amounts after January 1, 1995, to a non-qualified deferred compensation plan on behalf of eligible employees, subject to any limits and provisions under Section 457 of the Internal Revenue Code."

FINANCIAL ASSISTANCE FOR SCHOOL CHILDREN

IC 20-33-5-2 requires "The department shall adopt procedures that must be followed by applicants in order for them to qualify for assistance under this chapter. These procedures must include obtaining information needed by the family and social services administration to determine if the recipient is a child who is a member of a qualifying family (as defined in IC 12-14-28-1), including the familial relationship of the child to the head of the household. The financial eligibility standard for an applicant under this chapter must be the same criteria used for determining eligibility for receiving free or reduced price lunches under the national school lunch program."

IC 20-33-5-4 states "The department shall provide each school corporation with sufficient application forms for assistance under this chapter. The state board of accounts shall prescribe the forms to be used." The State Board of Accounts, based upon forms and information submitted by the State Department of Education, Division of School and Community Nutrition Programs, has prescribed School Forms 520, Application for Benefits, 521, Application for Free or Reduced Price Meals and Other Benefits and 522, Application for Free Milk and Other Benefits. Any potential changes or recommendations should be forwarded to the State Department of Education, Division of School and Community Nutrition Programs for consideration in future revisions. Any computer applications will be considered for approval by the State Board of Accounts.

IC 20-33-5-6 states in part (b) "If the school corporation makes a determination that the parent is ineligible based on the information in the application, the school corporation shall give the parent written reasons for the denial and inform the parent of the right to request a hearing before the governing body of the school corporation or the governing body's designee. After the determination, the school corporation may bill the parent for the student's fees, but the school corporation may not take any legal action against the parent until the parent has had the opportunity to make an appeal in a hearing before the governing body of the school corporation or the governing body's designee. If the parent pays the fees based on the school corporation's determination, and after the appeal it is determined that the parent qualifies for assistance, the school corporation shall reimburse the parent."
FINANCIAL ASSISTANCE FOR SCHOOL CHILDREN
(Continued)

IC 20-33-5-3 states in part "(a) If a parent of a child or an emancipated minor who is enrolled in a public school, in kindergarten or grades 1 through 12, meets the financial eligibility standard under section 2 of this chapter, the parent or the emancipated minor may not be required to pay the fees for school books, supplies, or other required class fees. The fees shall be paid by the school corporation that the child attends. (b) The school corporation may apply for a reimbursement under section 7 of this chapter from the department of the costs incurred under subsection (a). (c) To the extent the reimbursement received by the school corporation is less than the textbook rental fee assessed for textbooks that have been adopted under IC 20-20-5-1 through IC 20-20-5-4 or waived under IC20-26-12-28 the school corporation may request that the parent or emancipated minor pay the balance of this amount."

PAYMENT OF FOREIGN EXCHANGE TEACHERS

IC 20-28-6 provides the basic contract requirements. IC 20-28-10-3 concerns sabbatical leaves of absence for teachers in the public schools of Indiana and states "(a) A school corporation may grant a teacher, on written request, a sabbatical for improvement of professional skills through: (1) advanced study; (2) work experience; (3) teacher exchange programs; or (4) approved educational travel. (b) After taking a sabbatical, the teacher shall return for a length of time equal to that of the sabbatical leave."

When considering all provisions of the above-referenced statutes, the State Board of Accounts is of the audit position a governing board may grant a teacher a sabbatical leave of absence for participation in the exchange program and may grant that teacher compensation in an amount the governing board determines whether or not the school corporation is reimbursed by another employer whom the teacher may serve while on the sabbatical leave. If the teacher fails to return to the school corporation of employment after the sabbatical leave, for a period of time equal to that of the sabbatical leave, such teacher would be subject to refunding to the school corporation any compensation accepted from the school corporation while on the sabbatical leave of absence.

BUS DRIVER CONTRACTS

The State Board of Accounts continues to receive inquiries concerning the use of an escalator clause in a school bus driver's contract when such driver is required to furnish the transportation equipment.

IC 20-27-5-8 concerns school bus drivers' contracts, and states "(a) The governing body of a school corporation shall adopt specifications for transportation and fleet contracts before entering into a transportation or fleet contract under section 5 or 6 of this chapter. (b) The specifications shall be prepared and placed on file in the office of the governing body at least fifteen (15) days before the advertised date for beginning negotiations or receiving proposals or bids. However, if a school corporation is under the jurisdiction of a county superintendent of schools, the specifications shall be placed on file in the office of the county superintendent. (c) All specifications are public records and are open, during regular office hours, for inspection by the public."
The State Board of Accounts is of the audit position that if the governing body of the school corporation desires to include provision for an escalator clause of some nature in contracts for school bus routes, such provision must be made a part of the specifications available to all prospective bidders prior to the published date for receiving bids. We recommend that if the escalator provision is included, a comparable de-escalator should also be included as protection to the school corporation in case the item of expense concerned with the route on which the escalator is based should lessen instead of increase. The escalator must be based on a specific item or items of expense and must result in no monetary gain to the contractor greater than provided prior to the implementation of the escalator provisions.

If the original specifications did not provide for an escalator and the governing board wishes to include an escalator clause in the contracts, we are of the audit position the school corporation should consider rejection of the bids received and re-advertising for new bids based on new specifications which include provision for the escalator. An opportunity would then be provided for any prospective bidders who did not submit a bid, when no provision for an escalator was publicized, to now bid with the other bidders on the new basis.

After the contracts have been awarded, IC 20-27-5-17 states "Notwithstanding any other provision in this chapter, the governing body may, with the consent of the other party or parties to the contract, amend an existing transportation or fleet contract to make any necessary adjustments caused by a fluctuation in the cost of fuel that occurs during the term of the contract."

**FRANCHISE OR EXCLUSIVE CONTRACTS**

We have been advised of contracts being entered into by building principals for fees to be received for promotion of vending products. These contracts are sometimes referred to as franchise, promotional or exclusive fee contracts.

The question of the appropriateness of these fees should be addressed by the written advice of the school corporation attorney with due consideration of whether good public policy is being observed.

Various statutory references provide the board of school trustees with the authority and responsibility for entering into contracts. IC 20-26-5-7 states "Notwithstanding any other law, the president and secretary of the governing body of a school corporation are entitled, on behalf of the school corporation, to sign any contract, including employment contracts and contracts for goods and services. However, each contract must be approved by a majority of all members of the governing body. In the absence of either the president or secretary of the governing body, the vice president is entitled to sign the contracts with the officer who is present."

IC 20-26-5-4 states in part "In carrying out the school purposes of a school corporation, the governing body acting on the school corporation's behalf has the following specific powers: (1) In the name of the school corporation, to sue and be sued and to enter into contracts in matters permitted by applicable law."

We are of the audit position contracts should only be entered into by a board of school trustees. The board should formally determine which funds of the school corporation or of the school building (extra-curricular fund) are to receive revenues from "franchise fees" or "exclusive" contracts.
OBSCLETE VOLUMES

All articles of Volume 147 of "The School Administrator" have now been updated and reprinted in later volumes or are no longer applicable. Therefore, Volume 147 which was distributed in September 1999 may now be deleted from your file.

PUBLIC WORKS UNDER $150,000

Public Law 176 of 2009 added IC 36-1-12-4.9 to provide "(a) This section applies to a public work for the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property if the cost of the public work is estimated to be less than one hundred fifty thousand dollars ($150,000). (b) The board may award a contract for public work described in subsection (a) in the manner provided in IC 5-22."

We will not take audit exception to expenditures for projects under $150,000 that maintain the existing condition of the asset or restore the asset to normal operating efficiency and which might qualify as routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property under IC 36-1-12-4.9. Included in our audit position could be expenditures for the replacement and repair of elevators, flooring, ceiling, tile, bathroom fixtures, windows, sidewalks, parking lots, and roofs which would not be part of another public works project. Additionally, the costs associated with reconfiguring the interior of offices (additions/deletions of wiring for electrical outlets, lighting, data lines, and telephones, cubicle walls, etc) and reconfiguring offices with movable walls which would not be part of another public works project, could be considered. Not included would be additions to the structure, reconfiguring offices with permanent walls, change of purpose of an area that involves substantial addition or removal of plumbing or gas lines (adding a kitchen area or bathroom), addition of elevator shafts, parking lots and other like changes to the interior or exterior that involve changes to the structural integrity of the building or improvements to real property, etc. or expenditures for which a determination has been made of the applicability of other provisions of the Public Works Law, IC 36-1-12-1 et seq. Our audit position is with the assumption a determination has been made by the governmental unit in a public meeting of the applicability of IC 36-1-12-4.9 to the proposed public works project.

STIMULUS – CHART OF ACCOUNTS CHANGES

The following is a summary of the most recent Chart of Accounts changes required to properly account for American Recovery and Reinvestment Act (AARA) funds, all amounts received should use receipt account 4580, American Recovery and Reinvestment Act of 2009 (Stimulus).
STIMULUS – CHART OF ACCOUNTS CHANGES
(Continued)

7961 Qualified School Construction Bond Fund – Stimulus
7962 Qualified Zone Academy Bond – Stimulus
17550 Special Education – Stimulus Payments to Member School Corporations, to account for payments from an LEA to special education cooperative members for Stimulus payments. Please use object 930. Sub Awards/Sub Grants.

TRANSFER TUITION STATEMENT, FORM 515 - 2009

Please be advised IC 20-26-11-6 still states “(a) A school corporation may accept a transferring student without approval of the transferor corporation under section 5 of this chapter. (b) A transfer may not be accepted unless the requesting parents or student pays transfer tuition in an amount determined under the formula established in section 13 of this chapter for the payment of transfer tuition by a transferor school corporation. However, the transferee school may not offset the amounts described in section 13(b) STEP TWO (B) through section 13(b) STEP TWO (D) of this chapter from the amount charged to the requesting parents or student. (c) The tuition determined under subsection (b) must be paid by the parents or the student before the end of the school year in installments as determined by the transferee corporation. (d) Failure to pay a tuition installment is a ground for exclusion from school.” Therefore, the State Board of Accounts is of the audit position Transfer Tuition Statement; School Form 515 should be the basis for calculation to determine the amount out of transfer tuition, if any, which might be due. Accordingly, we have revised and sent to public printing supplier’s Transfer Tuition Statement, Form 515.

The State Board of Accounts will not take audit exception to the inclusion in appropriate expenditure accounts listed on Form 515 for applicable federal stimulus funds received and used in lieu of regular State distributions for appropriate time periods.

Transfer Tuition Statement, Form 515 – 2009 is attached.
### TRANSFER TUITION STATEMENT

**School Year 20____ - 20____**

**TO:**

(Transferor Corporation)  

**FROM:**

(Transferee Corporation)

Number of Days School was in Session for Pupil Attendance _______________

<table>
<thead>
<tr>
<th>Kindergarten</th>
<th>ADM</th>
<th>%</th>
<th>Special Program #1</th>
<th>ADM</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td></td>
<td></td>
<td>Special Program #2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Middle/Jr. High</td>
<td></td>
<td></td>
<td>Special Program #3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior High School</td>
<td></td>
<td></td>
<td>Special Program #4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### GENERAL FUND OPERATING COSTS ACCORDING TO CLASSIFIED BUDGET ACCOUNTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Class of School</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. INSTRUCTION - REGULAR AND SPECIAL PROGRAMS</td>
<td></td>
</tr>
<tr>
<td>Accounts 11000 and/or 12000, and 16100 and/or 16200 - General Fund Only</td>
<td>$</td>
</tr>
<tr>
<td>2. SUPPORT SERVICES - ADMINISTRATION</td>
<td></td>
</tr>
<tr>
<td>Accounts 21800, 23120, 23160, 23190, 23200, and 24000 - General Fund Only</td>
<td></td>
</tr>
<tr>
<td>3. SUPPORT SERVICES - ATTENDANCE, HEALTH, AND GUIDANCE</td>
<td></td>
</tr>
<tr>
<td>Accounts 21100 through 21700 - General Fund Only</td>
<td></td>
</tr>
<tr>
<td>4. SUPPORT SERVICES - OPERATION AND MAINTENANCE</td>
<td></td>
</tr>
<tr>
<td>Accounts 26000 - General Fund Only</td>
<td></td>
</tr>
<tr>
<td>5. SUPPORT SERVICES - CENTRAL</td>
<td></td>
</tr>
<tr>
<td>Accounts 25000 (Excluding 25191-25196 and 25910-25950) - General Fund Only</td>
<td></td>
</tr>
<tr>
<td>6. SUPPORT SERVICES - OTHER</td>
<td></td>
</tr>
<tr>
<td>Accounts 22000, 31000 - General Fund Only</td>
<td></td>
</tr>
<tr>
<td>7. INSTRUCTION - PAYMENTS TO OTHER GOVERNMENTAL UNITS WITHIN STATE Accounts 17000 (excluding 17800) above paid from General Fund through other agencies for appropriate class of school</td>
<td>$</td>
</tr>
<tr>
<td>8. TOTAL OPERATING COSTS Lines 1 through 7 - General Fund Only</td>
<td></td>
</tr>
</tbody>
</table>

#### TRANSPORTATION

**NOTE:** Transportation expenses can be included in the Transfer Tuition Statement ONLY in instances where the transferred students are furnished transportation by the school corporation to which they are transferred and there is a written transportation agreement between the transferor and transferee corporations.

- Costs of Transportation Fund - Accounts 27000 (except 27400) $____________
- Total Number of Pupils Transported $____________
- Cost per Pupil Transported $____________

**AMOUNT DUE FOR TRANSPORTATION**

Cost per pupil (above) divided by number of days school was in session equals cost per pupil per day: $________ / __________ = $________

Cost per pupil per day multiplied by total days transported equals cost of transporting pupils named in this statement: $________ X __________ = $________
## STATEMENT OF ENROLLMENT, TRANSPORTATION AND ATTENDANCE

<table>
<thead>
<tr>
<th>Name of Pupil Transferred</th>
<th>Date of Birth</th>
<th>Grade</th>
<th>Date First Enrolled</th>
<th>Date Last Enrolled</th>
<th># Days Enrolled</th>
<th>Included in ADM Count</th>
<th>Days Provided Transportation</th>
<th>Spec. Ed. Student Count by Category * (See Below)</th>
<th>Voc. Ed Additional Pupil Count</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTALS**

|              | XXX | XXX | XXXXX | XXXXX | XXXXX | XXXXX |

### SPECIAL EDUCATION CATEGORIES

A. Severe Disabilities  
B. Mild and Moderate Disabilities  
C. Communication Disorders (duplicated count)  
D. Homebound Programs  

*(NOTE: Types A and B are unduplicated counts)*
TRANSFER TUITION CALCULATION

A. Total pupil days enrolled divided by the number of days school was in session for pupil attendance equals full time pupil equivalent.


B. Total Operating Costs (from line 8, page 1) divided by Pupil Enrollment equals Per Capita Cost.


C. Per Capita Cost (Section B) times full time pupil equivalent (Section A) equals Gross Amount due for Operating.


D. LESS the following state or local distributions that are computed in any part using ADM or other pupil count in which the student(s) is included: (Refer to the instructions in the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations)

Prime time grant under IC 20-43-9 (Grades K-3)  
State Tuition Support for basic programs  
Academic Honors Diploma Award under IC 20-43-10-2  
Vocational Education Grant under IC 20-43-8  
Special Education Grant under IC 20-43-7  
Restoration Grants (IC 20-43-12)  
Small Schools (IC 20-43-12.2)


E. Net Amount Due for Operating (Section C Minus Section D)


Less Quarterly Payments:

Date Estimated Amount
First Quarter  
Second Quarter  
Third Quarter  
Total Quarterly Payments  
Balance Due

Net Amount Due for Transfer Tuition - Operating (E)  
Net Amount Due for Transfer Tuition - Special Equipment (G page 4)  
Net Amount Due for Transportation (from Bottom page 1)  
TOTAL net amount due for Transfer Tuition and Transportation

Estimated Amount

Balance Due

Page 3 of 4
SPECIAL EQUIPMENT COSTS

I, ________________________________________________, Treasurer of __________________________________________ School Corporation, ________________ County, Indiana, hereby certify that the cost of this corporation’s special equipment is as follows:

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Original Cost</td>
<td>Year</td>
<td>Est. Life</td>
<td>Annual Allocated Cost</td>
<td>Number of Students</td>
<td>Special Equip. Cost for Student Named on Pg 2</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Special Equipment Costs $ 

CERTIFICATION

I further certify that the within named students were lawfully transferred to the above named corporation; that the transfers were issued by the proper legal officers of:

________________________________________ (transferring corporation) ________________ County, Indiana; or, in the instance of a cash transfer; authorized by ____________________________, residing at _______________________________ address, as the parent or other person responsible for such transfer tuition; or in the instance of lawfully placed students under IC 20-26-11 that the transfers were issued by the proper legal officer of ____________________________ County.

Also that the foregoing statement of transfers, attendance, cost of education, cost of transportation, amount due for tuition, amount due for transportation of children who by law were furnished transportation by this school corporation is true and correct, as I verily believe.

Date: _______________________, 20__ (Signed) ___________________________________________________________________________________________________________ Treasurer