

Proposed Deletion of Fund Number
Proposed Additional Fund or Change to Fund number/name
Updated Change (6-1-18) from Draft #1

Receipt #	Receipt Name	Explanation/Support	Education	Operations	Debt Service	School Lunch	Special Funds
Revenue From Local Sources							
Taxes							
1110	Local Property Taxes	Operations IC 20-40-18		X	X		X
1130	Local Income Taxes	6-3.6-6-21.2; any fund	X	X	X	X	X
1190	Other Taxes		X	X	X		X
Revenue from Local Government Units Other than School Corporations							
1211	License Excise Tax	Operations IC 20-40-18		X			
1212	Commercial Vehicle Excise Tax	Operations IC 20-40-18		X			
1231	Financial Institution Tax	Operations IC 20-40-18		X			
1233	Local Income Taxes-County Surplus	6-3.6-9-17; any fund	X	X	X	X	X
1280	Revenue in Lieu of Taxes		X	X	X		X
1290	Other Taxes		X	X	X		X
Transfer Tuition and Other Payments							
1310	Transfer Tuition from Individuals		X	X	X		
1321	Transfer Tuition from Other Indiana School Corporations		X	X	X		
1322	Payments by Joint Service Members						X
1323	Payments by Area Vocational School Members						X
1324	Joint Services and Supply						X
1325	Payments by School Corporations to Charter Schools		X	X			
1326	State Transfer Tuition		X	X	X		
1327	Other		X	X			
1331	Transfer Tuition from Out-of-State School Corporations		X	X	X		
1340	Transfer Tuition from Other Private Agencies		X	X	X		X
1350	Transfer Tuition for Voucher Program Students		X	X	X		X
Transportation Fees							
1410	Transportation Fees from Individuals			X			
1421	Transportation Fees-Other Indiana School Corporations			X			
1431	Transportation Fees-Outside Indiana School Corporations			X			
1440	Transportation Fees-Other Private Sources			X			
Investment Income							
1510	Interest on Investments		X	X	X	X	X
1520	Dividends on Investments		X	X			X
Food Services							
1611	Daily Sales—School Lunch Program					X	
1612	Daily Sales—School Breakfast Program					X	
1613	Daily Sales—Special Milk Program					X	
1614	Daily Sales—After-School Programs					X	
1621	Adult Sales					X	
1622	Additional Paid Student Lunch Sales					X	
1623	Ala Cart					X	
1630	Special Functions					X	
1650	Daily Sales-Summer Food Program					X	
School Corporation Activities							
1741	Student and Adult Fees			X			X
1742	Other Fees			X			X
1750	Revenue from Enterprise Activities			X			X
1760	Receipts from Extra-Curricular Accounts		X	X	X	X	X
1790	Other Activity Income			X			X
1800	Revenue from Community Service Activities			X			X
Other Revenue from Local Sources							
1910	Rentals	Operations IC 20-26-5-20		X			
1920	Contributions and Donations from Private Sources		X	X	X	X	X
1941	Curricular Materials Sales	HB 1167-Edu or Cur Mat IC 20-41-2-5	X	X			X
1942	Curricular Materials Rentals	HB 1167-Edu or Cur Mat IC 20-41-2-5	X	X			X
1951	Miscellaneous Revenue from Other Indiana School Corporations		X	X			X
1952	Miscellaneous Revenue from Out-of-State School Corporations		X	X			X
1961	Interest from County on Late Undistributed Taxes			X			
1962	Vocational Education Revenue from County		X				X
1971	Amounts Forwarded to Self-insurance						X
1980	Refund of Prior Year's Expenditures		X	X	X	X	X
1991	Refund of Insurance (Premiums Paid)			X			X
1992	Refund School Building, Holding Companies-Overpayment			X	X		
1993	Refund School Building, Holding Companies-Reimbursement			X	X		
1994	Other Overpayments and Reimbursements		X	X	X	X	X
1995	Transportation-Migrant Children			X			
1996	Refund of Tax Paid on Gasoline			X			X
1997	Indirect Costs from Federal Government			X			X
1999	Other		X	X	X	X	X
Revenue from Intermediate Sources							
2100	Unrestricted Grants-in-Aid		X	X			
2200	Restricted Grants-in-Aid						X
2800	Revenue in Lieu of Taxes			X			
Revenue For/On Behalf of the School Corporation							
2910	Education License Plate Fees	Special IC 9-18.5-15-6					X
2920	Congressional Interest		X	X			
2930	Riverboat Distributions		X	X			X
2940	Local Service Fees		X	X			X
2950	Business Personal Property Exemption Local Service Fee	Any purpose IC 6-1.1-3-7.3(d)	X	X	X	X	X
2990	Other		X	X	X		X
Revenue from State Sources							
Unrestricted Grants-In-Aid							
3101	Innovation Network Charter School-State Grant		X				
3102	Innovation Network School-State Grant		X				
3111	State Tuition Support	Education IC 20-40-2-3	X				
3112	Veteran's Memorial Funds Withheld		X				
3113	Common School Funds Withheld		X				
3114	Summer School		X				X
3115	Evening and Part-Time School		X				X
3116	Adult Learners (Excel Centers)		X				
3117	Secured Schools Safety Grant						X
3118	Charter and Innovation Network School Grant						X
3120	Choice Savings Distribution		X				
3121	Transportation			X			
3122	Social Security Obligations			X			
3140	Vocational Education						X
3151	School Lunch					X	
3190	Other		X	X			X
3198	Formative Assessment Grant						X
3199	Remediation/Preventive Remediation Programs						X

Restricted Grants-In-Aid

3211	Alternative Education								X
3212	School Library								X
3213	School Safe Haven								X
3214	Early Intervention/Reading Recovery								X
3215	ACCESS Indiana	combined with 3217							
3216	Technology Planning Grants	combined with 3217							
3217	Technology Grants								X
3218	Technology Grants Buddy System	combined with 3217							
3219	School Intervention and Counseling								X
3220	Computer Consortium Advancements								X
3221	Full Day Kindergarten Grant	grant ended							
3230	High Ability Grant								X
3231	Gifted and Talented-Arts Mini Grants	Combine with 3230							
3240	Teacher Quality Contracts	grant ended							
3250	Medicaid Reimbursement-State								X
3255	Special Education Alternative Services	combined with 3256							
3256	Indiana Special Education Grants	Newly Established							X
3260	Tech Prep Mini Grants	combined with 3217							
3270	Principal Leadership Academy	grant ended							
3271	STEM grants - Science, Technology, Engineering, and Math	Newly Established							X
3280	Professional Development Grant								X
3281	Child Abuse Prevention	combined with 3219							
3282	Beginning Teacher Internship Program (Teacher Mentor)	grant ended							
3283	Computer Technical Replication Adoption Program	combined with 3217							
3284	Special Education Preschool	combined with 3256							
3285	Project RESPECT	grant ended							
3286	Early Childhood Education	Newly Established							X
3291	Non-English Speaking Program								X
3292	Arts Grant								X
3293	Performance Based Awards								X
3294	Economic Education Mini-Grants	combined with 3286							
3295	Technical Assistance Grants	combined with 3217							
3296	Early Childhood Preschool Latch Key	combined with 3286							
3297	Step Ahead	combined with 3286							
3298	Drug Free Communities								X
3299	School Academic Improvement	Newly Established							X
3310	Turnaround Support	Newly Established							X
3800	Revenue in Lieu of Taxes								X
3910	Curricular Material Reimbursements	HB 1167-Edu or Cur Mat IC 20-41-2-5				X			X
3920	Congressional Interest from State								X
3950	Desegregation	grant ended							
3990	Other								X

Revenue from Federal Sources

Unrestricted Grants-In-Aid Directly from the Federal Government

4100	Direct Unrestricted Grants								X
4211	Home Economics, Agriculture, Industrial								X
4212	Indiana-Vocational Technical College	combined with 4213							
4213	Area Career and Technical Schools								X
4214	Pre-Vocational Education (Handicapped)								X
4215	Work Study								
4216	Federal Math and Science Grants	0-Newly Established							X
4223	Special Education Grants								X
4224	Public Law 89-313	combined with 4223							
4225	Public Law 99-457	combined with 4223							
4226	Sliver/Public Law 105-17	combined with 4223							
4229	Other Special Education	combined with 4223							
4231	Public Law 874	combined with 4270							
4233	Public Law 100-485	combined with 4223							
4234	Food Stamps	grant not used							
4240	School-to-Work Act	grant not used							
4250	Learn College Go (CFDA 84.378A)	grant not used							
4260	Adult Education								X
4270	Disaster Grants-Unrestricted								X
4280	Jobs Training Partnership Act	grant ended							
4291	School Lunch Reimbursement							X	
4292	School Breakfast Reimbursement							X	
4293	Kindergarten Milk Reimbursement							X	
4294	Summer Food Service Program for Children							X	
4295	Vocational Education Reimbursement for Computer	combined with 4213							
4296	Child and Adult Care Food Program							X	
4297	After School Snack Reimbursement							X	
4298	Fresh Fruits and Vegetables							X	
4299	Other								X

Restricted Grants-In-Aid Directly from the Federal Government

4310	Disaster Grants-Restricted								X
4320	National Science Foundation	grant not used							
4330	Technology								X
4390	Other								X

Restricted Grants-In-Aid Passed Through State Government

4514	Title I								X
4515	Title V								X
4516	Title I-Migrant								X
4517	Drug Free Schools-Part II	grant ended per IDOE							
4518	Title I-Even Start	grant ended per IDOE							
4520	Non-Food Assistance							X	
4530	Value Awareness	grant ended per IDOE							
4540	Medicaid Reimbursement-Federal								X
4550	Title IV								X
4560	Project RESPECT	grant not used							
4570	Class Size Reduction	grant ended per IDOE							
4580	American Recovery and Reinvestment Act of 2009	grant ended per IDOE							
4581	Education Jobs	grant ended per IDOE							
4590	Other	combined with 4990							
4591	Career Awareness								X
4592	Title II								X
4593	Latch Key Kids Grant	grant not used							
4595	After School Care Grants								X
4596	HIV/AIDS Training Grants	grant not used							
4597	Homeless Assistance Grants								X
4598	Enhanced Education Act	grant not used							
4599	Other	combined with 4990							
4700	Grants-in-Aid from the Federal Government Through Other Intermediate Sources								X
4800	Revenue in Lieu of Taxes								X
4900	Revenue For/On Behalf of the School Corporation								X
4990	Other								X

Other Financing Sources

5110	Bond Principal and Bank Loan Principal			X				X
5120	Premium or Accrued Interest on the Issuance of Bonds					X		
5130	Tax Anticipation Warrant Premiums			X		X		
5140	Bond Anticipation Notes			X				X
5200	Transfers from One Fund to Another			X		X	X	X
5210	Social Security Transfers-CoOps			X		X		X
5214	PL 109-2010 Transfers	IC 20-40-16 repealed 2011						
5310	Disposal of Real Property	Operations	Buildings must go to onsolidation (IC 20-2	X				
5320	Disposal of Personal Property	Operations	IC 20-26-7-1	X				
5390	Other			X	X	X	X	X
5410	Veteran's Memorial Funds Advance			X				
5420	Common School Funds Advance			X				
5430	Temporary Loan Principal			X	X	X	X	X
5440	Emergency Loan Principal			X	X	X	X	
5450	Loans from One Fund to Another			X	X	X	X	X
5460	School Bus Loans			X				
5470	Grant Anticipation Notes			X			X	X
5480	Energy Savings			X				X
5500	Capital Lease Proceeds	NCES UPDATE	Operations-IC 20-26-7-1	X				
5600	Other Long-Term Debt Proceeds	NCES UPDATE		X	X		X	X

Other Items

6010	Return of Petty Cash			X				X
6020	Return of Cash Change			X			X	X
6410	Insurance (Claims for Losses)	Operations	IC 20-26-7-2	X				
6510	Securities			X	X	X	X	X
6600	Other			X	X	X	X	X

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