

# SCHOOL CORPORATION FISCAL INDICATORS

## DATA SOURCES

(for December 2021 Release)

Data displayed in the School Corporation Fiscal Indicators (“Indicators”) has been queried from the data sources listed below without modification. Where errors or omissions may exist in the below data sources, such errors or omissions may impact the accuracy and comprehensiveness of the Indicators.

### **School Contact Information**

2020-2021 Indiana School Directory, Updated March 18, 2021, Indiana Department of Education (“IDOE”) webpage (<https://www.in.gov/doe/it/data-center-and-reports/>)

### **Student Demographics**

*Free and Reduced Price Lunch:* Corporation Enrollment by Ethnicity and Free/Reduced Price Meal Status, ending year of the school year corresponds to the year listed (ex. 2020-2021 school year will be displayed as 2021), IDOE webpage (<https://www.in.gov/doe/it/data-center-and-reports/>)

*Special Education and English Language Learners:* Corporation Enrollment by Special Education and English Language Learners, ending year of the school year corresponds to the year listed (ex. 2020-2021 school year will be displayed as 2021), IDOE webpage (<https://www.in.gov/doe/it/data-center-and-reports/>)

### **Net Assessed Value**

Certified net assessed value data for the General Fund (0101) or for the Education Fund (3101) for the calendar year listed, Indiana Department of Local Government Finance webpage (<https://www.in.gov/dlgf/reports-and-data/reports/>)

### **Population Estimates**

National Center for Education Statistics (<https://nces.ed.gov/programs/edge/Demographic/ACS>)

### **Average Daily Membership (“ADM”)**

Average Daily Membership data provided by the Indiana Department of Education.

For years 2012 through 2013, ADM was used to determine calendar year funding of tuition support for school corporations. The ADM shown is the ADM that applied to the calendar year listed.

Since 2014, two count days have occurred – one in September and one in February. For all years displayed but 2018 and 2019, tuition support was adjusted based on each count. For years 2018 and 2019, the February count did not impact tuition support, but the counts are displayed on this indicator for informational purposes.

Starting the Fall 2015 count for fiscal year 2016, full day kindergarten students were counted as 1. Prior to that time, these students were counted as ½.

Beginning with the fall count date for the 2019-2020 school year (shown as the fall count for calendar year 2020), school corporations differentiated between students that receive instruction in-person and students that receive instruction virtually. The level of tuition support differs for those students attending virtually. For the 2020-2021 school year, students receiving instruction virtually due to COVID-19 are included in the in-person count for the purposes of this indicator, as tuition support funding for these students is the same as students attending in-person.

## **Fund Balances**

Form 9 data as submitted by the school corporations to IDOE, Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Fund references for data through 2018 tie to the IDOE Chart of Accounts (January to June 2018).

- *General Fund*: Fund 0100
- *Operational Funds*: Racial Balance Fund (0150), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund*: Fund 0610
- *Debt Funds*: Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds*: Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund*: Referendum Tax Levy Fund (0160-0161)
- *Capital Referendum Fund*: Referendum Fund – Exempt Capital Fund (0292)
- *Self Insurance Funds*: Self Insurance Fund (1100)
- *Local Funds*: All funds through Fund 2999 not included in General Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, and Self-Insurance Funds classifications
- *State Funds*: All funds from Fund 3000 through Fund 3999
- *Federal Funds*: All funds from Fund 4000 through Fund 7999

Fund references for 2019 data tie to the IDOE Chart of Accounts (January to June 2020).

- *General Fund*: Fund 0100
- *Education Fund*: Fund 0101
- *Operational Funds*: Racial Balance Fund (0150), Operations Fund (0300), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund*: Fund 0610
- *Debt Funds*: Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds*: Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund*: Operating Referendum Tax Levy Fund (0160), and Referendum Tax Levy Fund (0161)

- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), and Referendum Fund – Exempt Capital Fund (0292)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999

Fund references for 2020 data tie to the IDOE Chart of Accounts (January to June 2020) with necessary adjustments.

- *General Fund:* Fund 0100
- *Education Fund:* Fund 0101
- *Operational Funds:* Operations Fund (0300)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799)
- *Operating Referendum Fund:* Operating Referendum Tax Levy Fund (0160)
- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), Referendum Fund – Exempt Capital Fund (0292), and Referendum Debt – Post 2009 (0293)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999, excluding Federal Stimulus Funds
- *Federal Stimulus Funds:* All funds from Fund 7940 through Fund 7949

### **Annual Deficit/Surplus**

*Revenues:* Form 9 data as submitted by the school corporations to the IDOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed

*Expenditures:* Form 9 data as submitted by the school corporations to the IDOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed

*Fund Balance:* Form 9 data as submitted by the school corporations to the IDOE, Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Fund references for data through 2018 tie to the IDOE Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Operational Funds:* Racial Balance Fund (0150), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund:* Referendum Tax Levy Fund (0160-0161)
- *Capital Referendum Fund:* Referendum Fund – Exempt Capital Fund (0292)
- *Self Insurance Funds:* Self Insurance Fund (1100)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4000 through Fund 7999

Fund references for 2019 data tie to the IDOE Chart of Accounts (January to June 2020).

- *General Fund:* Fund 0100
- *Education Fund:* Fund 0101
- *Operational Funds:* Racial Balance Fund (0150), Operations Fund (0300), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund:* Operating Referendum Tax Levy Fund (0160), and Referendum Tax Levy Fund (0161)
- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), and Referendum Fund – Exempt Capital Fund (0292)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999

Fund references for 2020 data tie to the IDOE Chart of Accounts (January to June 2020) with necessary adjustments.

- *General Fund*: Fund 0100
- *Education Fund*: Fund 0101
- *Operational Funds*: Operations Fund (0300)
- *Rainy Day Fund*: Fund 0610
- *Debt Funds*: Debt Service Fund (0200), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds*: Construction Fund (0700-0799)
- *Operating Referendum Fund*: Operating Referendum Tax Levy Fund (0160)
- *Capital Referendum Fund*: Referendum Controlled Project Tax Levy Fund (0170), Referendum Fund – Exempt Capital Fund (0292), and Referendum Debt – Post 2009 (0293)
- *School Safety Referendum Fund*: School Safety Referendum Debt Service (0220)
- *Self Insurance Funds*: Self Insurance Fund (1100-1110)
- *Local Funds*: All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds*: All funds from Fund 3000 through Fund 3999
- *Federal Funds*: All funds from Fund 4100 through Fund 7999, excluding Federal Stimulus Funds
- *Federal Stimulus Funds*: All funds from Fund 7940 through Fund 7949

### **Fund Balances as Percent of Expenditures**

*Fund Balance*: Form 9 data as submitted by the school corporations to the IDOE, Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

*Expenditures*: Form 9 data as submitted by the school corporations to the IDOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed

Fund references for data through 2018 tie to the IDOE Chart of Accounts (January to June 2018).

- *General Fund*: Fund 0100
- *Operational Funds*: Racial Balance Fund (0150), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund*: Fund 0610
- *Operating Referendum Fund*: Referendum Tax Levy Fund (0160-0161)

Fund references for 2019 data tie to the IDOE Chart of Accounts (January to June 2020).

- *General Fund*: Fund 0100
- *Education Fund*: Fund 0101
- *Operational Funds*: Racial Balance Fund (0150), Operations Fund (0300), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund*: Fund 0610
- *Operating Referendum Fund*: Operating Referendum Tax Levy Fund (0160), and Referendum Tax Levy Fund (0161)

Fund references for 2020 data tie to the IDOE Chart of Accounts (January to June 2020) with necessary adjustments.

- *General Fund*: Fund 0100
- *Education Fund*: Fund 0101
- *Operational Funds*: Operations Fund (0300)
- *Rainy Day Fund*: Fund 0610
- *Operating Referendum Fund*: Operating Referendum Tax Levy Fund (0160)

### **Revenue by Type**

*Local Tax Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, Local Property Taxes (1110), Local Income Taxes (1130), Other Taxes (1190), License Excise Tax (1211), Commercial Vehicle Excise Tax (1212), Financial Institutions Tax (1231), Local Option - Property Tax Replacement (1232), Local Income Taxes – County Surplus (1233), Revenue in Lieu of Taxes (1280) and Other Taxes (1290) receipts for selected funds (excluding Federal Stimulus Funds) for Period 1 and Period 2 of the calendar year listed

*Operating Referendum Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, Local Property Taxes (1110), Local Income Taxes (1130), Other Taxes (1190), License Excise Tax (1211), Commercial Vehicle Excise Tax (1212), Financial Institutions Tax (1231), Local Option - Property Tax Replacement (1232), Local Income Taxes – County Surplus (1233), Revenue in Lieu of Taxes (1280) and Other Taxes (1290) receipts for Funds 0160 and 0161 for Period 1 and Period 2 of the calendar year listed

*Other Local Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, receipts 1300 through 1999, Disposal of Real Property (5310), Disposal of Personal Property (5320), Other (5390), Return of Petty Cash (6010), Return of Cash Change (6020), Other (6400), Insurance (6410), Other (6600) and Other (33200) for selected funds (excluding Federal Stimulus Funds) for Period 1 and Period 2 of the calendar year listed

*Debt Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, Bond Principal and Bank Loan Principal (5110), Premium or Accrued Interest on the Issuance of Bonds (5120), Tax Anticipation Warrant Premiums (5130), Bond Anticipation Notes (5140), Veteran’s Memorial Funds Advance (5410), Common School Fund Advance (5420), Emergency Loan Principal (5440), School Bus Loans (5460) Grant Anticipation Notes (5470), Energy Savings (5480), Other (5490), Capital Lease Proceeds (5500) and Other Long-Term Debt Proceeds (5600) for selected funds (excluding Federal Stimulus Funds) for Period 1 and Period 2 of the calendar year listed

*State Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, receipts 2100 through 3990 for selected funds (excluding Federal Stimulus Funds) for Period 1 and Period 2 of the calendar year listed

*Federal Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, receipts 4100 through 4990 for selected funds (excluding Federal Stimulus Funds) for Period 1 and Period 2 of the calendar year listed

*Federal Stimulus Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, all receipts for Federal Stimulus Funds for Period 1 and Period 2 of the calendar year listed

Fund references for data through 2018 tie to the IDOE Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Operational Funds:* Racial Balance Fund (0150), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund:* Referendum Tax Levy Fund (0160-0161)
- *Capital Referendum Fund:* Referendum Fund – Exempt Capital Fund (0292)
- *Self Insurance Funds:* Self Insurance Fund (1100)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4000 through Fund 7999

Fund references for 2019 data tie to the IDOE Chart of Accounts (January to June 2020).

- *General Fund:* Fund 0100
- *Education Fund:* Fund 0101
- *Operational Funds:* Racial Balance Fund (0150), Operations Fund (0300), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund:* Operating Referendum Tax Levy Fund (0160), and Referendum Tax Levy Fund (0161)
- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), and Referendum Fund – Exempt Capital Fund (0292)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999

Fund references for 2020 data tie to the IDOE Chart of Accounts (January to June 2020) with necessary adjustments.

- *General Fund*: Fund 0100
- *Education Fund*: Fund 0101
- *Operational Funds*: Operations Fund (0300)
- *Rainy Day Fund*: Fund 0610
- *Debt Funds*: Debt Service Fund (0200), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds*: Construction Fund (0700-0799)
- *Operating Referendum Fund*: Operating Referendum Tax Levy Fund (0160)
- *Capital Referendum Fund*: Referendum Controlled Project Tax Levy Fund (0170), Referendum Fund – Exempt Capital Fund (0292), and Referendum Debt – Post 2009 (0293)
- *School Safety Referendum Fund*: School Safety Referendum Debt Service (0220)
- *Self Insurance Funds*: Self Insurance Fund (1100-1110)
- *Local Funds*: All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds*: All funds from Fund 3000 through Fund 3999
- *Federal Funds*: All funds from Fund 4100 through Fund 7999, excluding Federal Stimulus Funds
- *Federal Stimulus Funds*: All funds from Fund 7940 through Fund 7949

### **Operating Referendum Revenue as Percent of Total Revenue**

*Operating Referendum Revenue*: Form 9 data as submitted by the school corporations to IDOE, Section 1, Referendum Tax Levy Fund (0160, 0161) receipts for Period 1 and Period 2 of the calendar year listed

*Total Revenues*: Form 9 data as submitted by the school corporations to IDOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed

Fund references for data through 2018 tie to the IDOE Chart of Accounts (January to June 2018).

- *General Fund*: Fund 0100
- *Operational Funds*: Racial Balance Fund (0150), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund*: Fund 0610
- *Debt Funds*: Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds*: Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund*: Referendum Tax Levy Fund (0160-0161)
- *Capital Referendum Fund*: Referendum Fund – Exempt Capital Fund (0292)
- *Self Insurance Funds*: Self Insurance Fund (1100)



- *Local Funds:* All funds through Fund 2999 not included in General Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4000 through Fund 7999

Fund references for 2019 data tie to the IDOE Chart of Accounts (January to June 2020).

- *General Fund:* Fund 0100
- *Education Fund:* Fund 0101
- *Operational Funds:* Racial Balance Fund (0150), Operations Fund (0300), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Debt Service Reserve Fund (0210), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799), Repair & Replacement Fund (1000), and Construction/Remodel/Equip/Building Fund (2800-2899)
- *Operating Referendum Fund:* Operating Referendum Tax Levy Fund (0160), and Referendum Tax Levy Fund (0161)
- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), and Referendum Fund – Exempt Capital Fund (0292)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)
- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999

Fund references for 2020 data tie to the IDOE Chart of Accounts (January to June 2020) with necessary adjustments.

- *General Fund:* Fund 0100
- *Education Fund:* Fund 0101
- *Operational Funds:* Operations Fund (0300)
- *Rainy Day Fund:* Fund 0610
- *Debt Funds:* Debt Service Fund (0200), Retirement/Severance Bond Fund Debt Service Fund (0250), Exempt Debt (Lake and St. Joseph Counties Only) (0290), Exempt Pension Debt (Lake and St. Joseph Counties Only) (0291), Retirement/Severance Bond Fund (0620), and Post-Retirement/Severance Future Benefits Fund (0630)
- *Capital Funds:* Construction Fund (0700-0799)
- *Operating Referendum Fund:* Operating Referendum Tax Levy Fund (0160)
- *Capital Referendum Fund:* Referendum Controlled Project Tax Levy Fund (0170), Referendum Fund – Exempt Capital Fund (0292), and Referendum Debt – Post 2009 (0293)
- *School Safety Referendum Fund:* School Safety Referendum Debt Service (0220)
- *Self Insurance Funds:* Self Insurance Fund (1100-1110)

- *Local Funds:* All funds through Fund 2999 not included in General Fund, Education Fund, Operational Funds, Rainy Day Fund, Debt Funds, Capital Funds, Operating Referendum Fund, Capital Referendum Fund, School Safety Referendum Fund and Self-Insurance Funds classifications
- *State Funds:* All funds from Fund 3000 through Fund 3999
- *Federal Funds:* All funds from Fund 4100 through Fund 7999, excluding Federal Stimulus Funds
- *Federal Stimulus Funds:* All funds from Fund 7940 through Fund 7949