



TO: Members of Data Collection and Reporting Committee

FROM: Melissa Ambre, Director, IDOE Office of School Finance

DATE: June 9, 2016

RE: Finance-Data Collection and Reporting

Agencies:
Department of Education (DOE)
Department of Local Government Finance (DLGF)
State Board of Accounts (SBOA)

Form 9 Data- Financial Data collected by the Office of School Finance

General comments

- Form 9 data is high level data that reflects actual receipts, expenditures and fund balances.
 - Reported by expenditures, objects, fund and receipt accounts using the Chart of Accounts.
 - Form 9 data is posted on the public website and can be downloaded by a six-month, fiscal or calendar year period for any reporting entity (Local Education Agency (LEA)).
- Collected every six months (January and July)
 - January submission includes previous July to December data
 - July submission includes previous January to June data
- Cash basis report (actual receipts, expenditures, and cash balances)
- Local Education Agencies (LEAs) submitted data during the last submission period
 - LEAs consist of public school corporations (289), charter schools (75), cooperatives and education service centers (46)
 - For the July to December 2015 reporting period, we received 410 Form 9 Financial reports

Data collected includes

1. Receipts
2. Expenditures
3. Beginning cash balances
4. Ending cash balances
5. Corporation Investment balances
6. Encumbrances
7. Statement of obligations

Used for:

- Federal reporting
- State reporting
- Indirect Cost Rates
- SBOA audits
- Maintenance of Effort
- Other report/data needs



Indiana Department of Education

Glenda Ritz, NBCT

Indiana Superintendent of Public Instruction

Annual Financial Report

General Comments

- Required under I.C. 5-3-1-3(b) Public School Corporations
- School secretary publishes the report between August 1 and August 15 of each year- one time only.
- DOE develops guidelines for preparation of the report and provides a template to assist school corporations in the preparation of the report.
- The report is filed with DOE and made available upon request.
- Schools have different ways of presenting the salary schedules.
 - Code requires the AFR to include the number of employees at each salary increment.
- Requesting a scanned document in lieu of hard copy information to maintain an electronic copy moving forward.
- Rarely receive a request to review the information.

Report Components include

1. Actual receipts and expenditures by major accounts as compared to the budget advertised under IC 6-1.1-17-3 for the prior calendar year.
2. The salary schedule for all certificated employees (as defined in IC 20-29-2-4) as of June 30, with the number of employees at each salary increment. However, the listing of salaries of individual teachers is not required.
3. The extracurricular salary schedule as of June 30.
4. The range of rates of pay for all non-certificated employees by specific classification.
5. The number of employees who are full-time certificated, part-time certificated, full-time non-certificated, and part-time non-certificated.
6. The lowest, highest, and average salary for the administrative staff and the number of administrators without a listing of the names of particular administrators.
7. The number of students enrolled at each grade level and the total enrollment.
8. The assessed valuation of the school corporation for the prior and current calendar year.
9. The tax rate for each fund for the prior and current calendar year.
10. In the general fund, capital projects fund, and transportation fund, a report of the total payment made to each vendor for the specific fund in excess of two thousand five hundred dollars (\$2,500) during the prior calendar year.
11. A statement providing that the contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.
12. The total indebtedness as of the end of the prior calendar year showing the total amount of notes, bonds, certificates, claims due, total amount due from such corporation for public improvement assessments or intersections of streets, and any and all other evidences of indebtedness outstanding and unpaid at the close of the prior calendar year.