

**To: School Superintendents, Business Managers and Other Finance Personnel**

**From: Amy Pattison, Assistant Director  
Office of School Finance**

**Date: November 16, 2018**

**Re: Form 9 Fund Transfer Guidance**

The following memo provides guidance regarding changes associated with the updated Chart of Accounts. School officials may not make the required transfers until after December 31, 2018, when the new Chart of Accounts takes effect. The required transfers and updated fund numbers will be reflected in the January to June 2019 Form 9 financial information submitted on or before July 31, 2019.

After December 31, 2018, school officials will make the following fund transfers, if applicable:

- All fund transfers are coded using expenditure account 60100 with object 910 for the transfer out and receipt account 5200 for the transfer in.
  - Transfer funds from the General fund 0100 to the Education Fund 0101;
  - Transfer funds from Capital Projects fund 350 to the Operations Fund 0300;
  - Transfer funds from the Transportation fund 410 to the Operations Fund 0300;
  - Transfer funds from the Bus Replacement fund 420 to the Operations fund 0300;
  - Transfer funds from the Historical fund 1700 to the Operations fund 0300;
  - Transfer funds from the Playground fund 1750 to the Operations fund 0300;
  - Transfer funds from the Art fund 1600-1649 to the Operations fund 0300;
  - Transfer funds from the Technology (such as School Technology 3720-3729, etc. to the Education Fund 0100 or Operations fund 0300, as appropriate;
- Funds which have been moved to the State fund numbers section 3000s (such as SAFE School Haven 1920-1929, Early Intervention Fund 1930-1939, etc.) must be transferred to the corresponding new fund numbers using the Chart of Accounts crosswalk provided by the State Board of Accounts.
  - Please note that many software systems allow users to map funds to new fund numbers, if that makes the most sense for continuity within the fiscal year.
- All other fund numbers must be changed to accommodate the updated Chart of Accounts, which can be found at: <https://www.in.gov/sboa/4449.htm>.
- Note that any funds which are not part of the updated Chart of Accounts should contain only transfer entries for the period January to June 2019 and should not contain any other expenditure or receipt accounts.
- Current calendar year (2018) encumbrances should be coded using the existing Chart of Accounts (July to December).

- A portion of the Education Fund 0101 may be transferred to Operations Fund 0300 once the transfer has been authorized by the governing body in a public meeting with public notice.
- During the Form 9 submission process for January to June 2019, the Department will provide school officials with a Transfer Report to document transfers between the Education Fund 0101 and the Operations Fund 0300, as well as the date(s) of the public meeting(s).