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Gateway User Guide

Form 4B

Budget Estimate, Financial Statement, and
Proposed Tax Rate

Revised August 28, 2020



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Form 4B Overview

The Form 4B presents a comprehensive look at the unit budget through a financial statement. This form is sometimes referred to as the “16-line statement”. It presents a fiscal plan for the entire 18-months of the budget cycle. (The six months before the budget year and the twelve months of the budget year.) You must complete a Form 4B for every fund where you anticipate to appropriate funds.

There are three sections to this form. The first section pertains to the last 6 months of the current budget year for both the anticipated revenues and expenses. The second section pertains to the budgeted revenues – inclusive of the property tax levy – and appropriations for the upcoming budget year. The third section pertains to the net assessed value and property tax rate for the unit’s selected fund.

For non-school units, this form, along with a few others may be uploaded by your Department Budget Field Representative if you attend your Summer Budget Workshop and supply the proper reports. If this occurs, the information uploaded will appear in the advertised column only.

Form 4B – Financial Statement

- The Form 4B is the heart of the budgeting process.
- Form 4B summarizes the financial status of a fund.





How do I get to the application screen in Gateway?

As an authorized user of the Indiana Gateway for Government Units (“Gateway”), users will have a username and password that will allow access to the program. The username is the email address on file with the Department of Local Government Finance (“Department”). The Department will assign an initial password, which should then be changed by the owner to something unique and confidential. Users are responsible for all information entered into Gateway under the authorized user’s username and password. Users without a Gateway account may contact gateway@dlgf.in.gov to register.

Web Address (URL): <https://gateway.ifionline.org/login.aspx>

To access Gateway, open Firefox or Google Chrome and type <https://gateway.ifionline.org/login.aspx> into the browser, and then hit “Enter” on a standard keyboard.

Gateway works best using [Firefox](#) or [Google Chrome](#). Internet Explorer is not a supported browser.

Accessing the Form 4B

First, navigate to the Budget Forms Menu by selecting your unit, and then clicking “View Forms, Enter and Edit Budgets.”

Select Unit > Unit Main Menu
Selected Year: YYYY | Selected Unit: Gateway County

Unit Main Menu

Select from the options below to customize your unit's funds, departments, and/or publication



Department of Local Government Finance Tasks










- Pre-Budget Worksheet** - Submitted on MM/DD/YYYY hh:mm:ss
Provide information and estimates in advance.
- Customize Funds, Departments, Debts, Rev. Codes**
View and edit lists of funds, departments, debts by fund and rev. codes.
- View Forms, Enter and Edit Budgets**
View, enter, and edit budget forms.
- Submit Signed Form 4 and Other Documents**
View, upload and submit budget-related documents to DLGF.
- Property Tax Cap Info**
View Property Tax Cap Data Currently Entered on all Forms
- Optional Flat File Upload**
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

From the Budget Forms Menu, click on “Form 4B: Budget Estimate, Financial Statement, and Proposed Tax Rate.” Next, select the link on the left side of the Form 4B box that says, “Click to edit form.”

Select Unit > Unit Main Menu > Budget Form Menu
Selected Year: YYYY | Selected Unit: Gateway County

Select from Available Forms


 [Error Prevention Report](#)  [Budget Forms FlowChart](#)

Current Year Financial Worksheet: Additional Calculations for Form 4B	
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	
<input checked="" type="checkbox"/> Click to edit form	 Not Ready to Submit.
1782 Recipients: Registration of 1782 Notice E-mail Recipients	


Navigating between funds in the Form 4B


Near the top of the Form 4B, you will notice the Select Fund drop-down menu. Since you need to have a Form 4B for every fund that you anticipate budgeting from, this is how you will navigate between the forms for each fund. Please make sure that all of your funds are listed. If you discover that there is a fund missing, you will need to add all the necessary funds in the Customize Funds List of the Customize Unit Menu. For assistance with adding a fund, please see the [Adding Funds, Departments, and Connecting Funds and Departments user guide](#).

Select Unit > Unit Main Menu > Budget Form Menu > Form 4B
Selected Year: YYYY | Selected Unit: Gateway County

 [Click Here for Print/View Options](#)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE
APPROVED BY STATE BOARD OF ACCOUNTS

Form 4-B: Financial Statement 

Select Fund:
0101 - GENERAL 

[Click to Edit: Levy, Rate, Tax Cap Impact or School Transfers](#)




Navigating the Form 4B – Data Entry Section


Form 4B is automatically populated from the other forms, but some data entry is still required for certain funds. The data entry section can be accessed by clicking the “Click to Edit: Budget, Levy, Rate, Tax cap, of School Transfers” button.

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 4B**


Selected Year: YYYY | Selected Unit: Gateway County

 [Click Here for Print/View Options](#)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE
APPROVED BY STATE BOARD OF ACCOUNTS

Form 4-B: Financial Statement 

Select Fund:

0101 - GENERAL 

[Click to Edit: Levy, Rate, Tax Cap Impact or School Transfers](#)

Please note that the Data Entry Section has both advertised and adopted columns. Form 4B requires data in both advertised and adopted columns for all funds before it can be marked “Ready to Submit”.

For each line of the form in the Data Entry Section, Form 4B collects two pieces of information: the Advertised Amount and the Adopted Amount. Although these may contain the same figures, they are in separate columns to distinguish the forms they push out to. It is crucial to have this information correct on this form.

The **Advertised Amount** is the amount that is proposed at the beginning of the budget process and published in Gateway via Form 3.

The **Adopted Amount** is the amount that is approved by the fiscal body and adopted by Ordinance or Resolution by way of Form 4.



NAV Estimate

Property Tax Rate and Levy

Estimated Tax Cap

School Transfer Out

Data Entry Section Error encountered when reloading the Form4B

Property Taxes Data Entry

Net Assessed Value

Method Selection Advertised Amount Adopted Amount

Select which value to provide in order to calculate the other fields: Levy Levy

Levy

Rate

Operating Balance

Calculated Property Tax Rate and Levy Advertised Amount Adopted Amount

A. Property Tax Levy	\$ 0	\$ 0
B. Net Assessed Value	\$ 0	\$ 0
C. Tax Rate (Levy divided by NAV, multiplied by 100)	0.0000	0.0000

Estimated Tax Cap Loss Advertised Amount Adopted Amount

Estimated Property Tax Cap Impact	0	0
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School Transfers Out July 1 - Dec 31 2020 Jan 1 - Dec 31 2021

Transfers between the Education, Operations and Referendum Funds	0	0
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2021 Budget Estimates **2021 Budget Estimates** Advertised Adopted

Automatically Populate Budget from Form 1? Yes No Yes No

Override 2021 Budget Estimate

Manually Entering Data on the Form 4B

The Data Entry Section collects the following: Net Assessed Value estimate, property tax levy, estimated property tax cap losses, and school transfers out. Once all the amounts have been entered from each section, you will be able to save the values and proceed with the rest of the review and submission of Form 4B.

The Net Assessed Value Estimate Section

First, you will want to enter the Net Assessed Value estimate for the selected fund. The Department recommends consulting with your county auditor's office to see if they may have a more current and accurate estimate to use for the upcoming budget year. Once the Net Assessed Value estimate is entered, then, the Gateway Calculator can be used to assist you in calculating the tax rate for the selected fund.

To enter the Net Assessed Value estimate, populate the blank field to the right, as shown in the image immediately below. Once this field is populated, proceed to the Method Selection.

Property Taxes Data Entry

Net Assessed Value



Utilizing the Gateway Calculator Under the Method Selection

The Gateway Calculator allows local officials to enter the selection for just the levy, rate, or operating balance. Once *just* one of these inputs is entered, the Gateway Calculator will calculate the other two amounts using the estimated Net Assessed Value entered. When it comes time to enter the amounts adopted by your unit’s governing body, once you have selected the value and entered the advertised amount for the selected field, you may proceed to click on the blue “COPY” right arrow. This will populate each field under the Adopted amount within the method selection. From there, you can make any manual edits to the copied amounts, if necessary.

Using the Levy Calculation Method

Click on the dropdown box and select the “Levy” option, which will calculate the Rate and Operating Balance fields.

Method Selection	Advertised Amount	Adopted Amount
Select which value to provide in order to calculate the other fields:	Levy	Levy
Levy		<input type="text" value="0"/>
Rate		<input type="text"/>
Operating Balance		<input type="text"/>

Then, enter in the amount under the Advertised Amount column.

Method Selection	Advertised Amount
Select which value to provide in order to calculate the other fields:	Levy
Levy	<input type="text" value="2500000"/>
Rate	<input type="text"/>
Operating Balance	<input type="text"/>

When it comes time to enter the amounts adopted by your unit’s governing body, click on the blue “COPY” arrow. This will populate the field under the Adopted Amount column to the right. From there, you can make any manual edits to the copied amounts, if necessary.

Method Selection	Advertised Amount	Adopted Amount
Select which value to provide in order to calculate the other fields:	Levy	Levy
Levy	<input type="text" value="2500000"/>	<input type="text" value="2500000"/>
Rate	<input type="text"/>	<input type="text"/>
Operating Balance	<input type="text"/>	<input type="text"/>



Using the Rate Calculation Method

Click on the dropdown box and select the “Rate” option, which will calculate the Levy and Operating Balance fields. Enter the rate under the Advertised Amount column. When it comes time to enter the amounts adopted by your unit’s governing body, click on the blue “COPY” arrow. This will populate the field under the Adopted Amount column to the right. From there, you can make any manual edits to the copied amounts, if necessary.

Method Selection	Advertised Amount	Adopted Amount
Select which value to provide in order to calculate the other fields:	Rate <input checked="" type="checkbox"/>	COPY → Rate <input type="checkbox"/>
Levy		
Rate	<input type="text" value="0.5000"/>	<input type="text" value="0.5000"/>
Operating Balance		

Using the Operating Balance Calculation Method

Click on the dropdown box select the “Operating Balance” option, which will calculate the Levy and Rate fields. Then, enter the operating balance amount under the Advertised Amount column. When it comes time to enter the amounts adopted by your unit’s governing body, click on the blue “COPY” arrow. This will populate the field under the Adopted Amount column to the right. From there, you can make any manual edits to the copied amounts, if necessary.

Method Selection	Advertised Amount	Adopted Amount
Select which value to provide in order to calculate the other fields:	Operating Balance <input checked="" type="checkbox"/>	COPY → Operating Balance <input type="checkbox"/>
Levy		
Rate		
Operating Balance	<input type="text" value="-30000"/>	<input type="text" value="-30000"/>

The Calculated Property Tax Levy and Rate Section

Based on the information entered into the Method Selection section, the Calculated Property Tax Levy and Rates section will summarize the Property Tax Levy, Net Assessed Value (NAV), and Property Tax Rate. Please note that the tax rate is calculated as $(Levy / NAV) * 100$ under both the Advertised Amount and Adopted Amount columns.

Calculated Property Tax Rate and Levy	Advertised Amount	Adopted Amount
A. Property Tax Levy <input type="checkbox"/>	\$ 2,500,000	\$ 2,500,000
B. Net Assessed Value	\$ 500,000,000	\$ 500,000,000
C. Tax Rate (Levy divided by NAV, multiplied by 100) <input type="checkbox"/>	0.5000	0.5000



The Estimated Tax Cap Loss Section

The following section reflects the estimated property tax cap impact for the selected fund. Since the Circuit Breaker will always reduce the levy collected, any amount entered will be saved as a negative Value. Circuit Breaker Estimated Impacts are initially provided by the Department to the unit at the start of the budget process; however, a unit may choose to provide an updated estimate if they so choose.

Estimated Tax Cap Loss	Advertised Amount	Adopted Amount
Estimated Property Tax Cap Impact	-300000	-300000

The School Transfer Out Section

This section only applies to schools. Upon entering the applicable value, the amount will populate line 7C and Line 16C on the Form 4B. Please note that the transfers for the last 6 months of the current year are no longer lumped in with the transfers/temp loans line.

School Transfers Out	July 1 - Dec 31 2020	Jan 1 - Dec 31 2021
Transfers between the Education, Operations and Referendum Funds	500000	1000000

The 2021 Budget Estimate section

The last section does not require any data entry as it is designed only to provide the option to override the budget estimate in case of last-minute changes. If you need to make a last-minute change at the adoption meeting that affects numerous line items, this override feature will allow the budget to be edited and a revised Form 4 to be printed off and signed at the adoption meeting.

2021 Budget Estimates	Advertised	Adopted
Automatically Populate Budget from Form 1?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Override 2021 Budget Estimate		

Overriding the 2021 Budget Estimate Section

To edit this section either from the Advertised column, Adopted column, or both, you must select the radio button for “No,” then, the blank entry field will appear. Once this is available you may proceed to create the necessary edits/corrections. If no manual changes are necessary, please leave the default “Yes” selected.

2021 Budget Estimates	Advertised	Adopted
Automatically Populate Budget from Form 1?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Override 2021 Budget Estimate	<input type="text" value="0"/>	<input type="text" value="0"/>

Saving the Form 4B Data Entry

Once you have entered and edited your Form 4B, then, save the form by clicking the green “Save/Close.”



Navigating the Current Year Section

The Current Year section presents this information based on the period of June 30, 2020, through December 31, 2020. The Current Year Section is separated into two subsections. The first section pertains to Cash Balance and Revenues. The second section pertains to Expenses. Please note that the items out to the side in red pertain to the same values from similar line items contained in the previous version of the Form 4B.

The New Form 4B Current Year Section Lines

Cash Balance & Revenues

July to December - 20	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$ 1,500,000
2. Property Taxes To be Collected	\$ 1,000,000
3. Miscellaneous Revenue	\$ 2,000,000
4. Total Cash and Revenues	\$ 4,500,000

Note:

Line 1 – This amount is the June 30 cash balance from the Current Year. This amount is populated from row 15 of the Current Year Financial Worksheet. **(Previous version of the Form 4B - Line 6)**

Line 2 – This amount is populated from row 16 of the Current Year Financial Worksheet. It represents the amount of property taxes expected to be collected from July 1 through December 31 of the current year. **(Previous version of the Form 4B - Line 7)**



Line 3 – This amount is populated from the July 1 – December 31, 2020 column total of Form 2. This represents the amount of revenues to be received (besides property taxes) from July 1 through December 31 of the current year. **(Previous version of the Form 4B - Line 8A)**

Line 4 – This amount reflects the total cash and revenues for the current year. Calculated as Lines 1+2+3.

Expenses

Expenses		
5. Necessary Expenditures		\$ 3,000,000
6. Additional Appropriations		\$ 0
7. Outstanding Temporary Loans and Transfers		\$ 500,000
7a). Transfers Out and Outstanding Temporary Loans	\$ 0	
7b). Reserved	\$ 0	
7c). School Transfers	\$ 500,000	

Note:

Line 5 – This amount represents the remaining appropriations from the Current Year. This amount is populated from row 9 of the Current Year Financial Worksheet. **(Previous version of the Form 4B - Line 2)**

Line 6 – This amount represents the additional appropriations for the last half of the Current Year. This amount is populated from row 10 of the Current Year Financial Worksheet. **(Previous version of the Form 4B - Line 3)**

Line 7 – This amount represents the total transfers and temporary loans from the Current Year and the school transfers entered on Form 4B.

8. Total Expenses required	\$ 3,500,000
9. Estimated December 31st 2020 Cash Balance (Line 4 - 8)	\$ 1,000,000

Note:

Line 8 – Totals lines 5, 6, and 7 to calculate the total expenses for the last 6 months of 2020.

Line 9 – Subtracts the total expenses (Line 8) from the total revenues (Line 4) to calculate the estimated ending cash balance. This estimated ending cash balance indicates how much funding will be available at the end of the year for cash flow purposes or to fund deficit spending in future years.



Navigating the Budget Year Section

The Budget Year section presents information based on the period of January 1, 2021, through December 31, 2021. The Budget Year Section is separated into two subsections. The first section pertains to anticipated revenues in the upcoming budget year. The second section pertains to anticipated expenses in the upcoming budget year. Please note that the items out to the side in red pertain to the same values from similar line items contained in the previous version of the Form 4B.

The New Form 4B Budget Year Section Lines

Revenues		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy ❏	\$ 2,500,000	\$ 2,500,000
12. Property Tax Cap Impact ❏	\$ (300,000)	\$ (300,000)
13. Miscellaneous Revenues ❏	\$ 4,000,000	\$ 4,000,000
14. Budget Year Total Revenues ❏	\$ 6,200,000	\$ 6,200,000

Note:

Line 10 – This amount is the reserved amount for the Department’s application of levy excess. If the unit has money left over from the previous year’s levy, it is used to reduce the levy this year. This line is used for internal Department purposes, so the unit may disregard this line from a data entry perspective. **(Previous version of the Form 4B - Line 15)**

Line 11 – This amount is the property tax levy entered in the Data Entry Section. This amount is populated by row A: Property Tax Levy from the Calculated Property Taxes portion of the Data Entry Section. **(Previous version of the Form 4B - Line 16)**

Line 12 – This amount is entered in the “Estimated Property Tax Cap Impact row of the Data Entry Section. It represents the amount of property taxes not received in the following year due to statutory property tax caps. This is not applicable to funds without a property tax levy. **(Previous version of the Form 4B - Property Tax Cap Credits)**

Line 13 – This amount is the total miscellaneous revenue that pulls in from Form 2. This amount is populated from the January 1 – December 31, 2021 column total of Form 2. **(Previous version of the Form 4B - Line 8B)**

Line 14 – This amount is the total revenue during the upcoming budget year. Calculated as Lines 11+12+13.



Expenses

Expenses	Advertised Amount	Adopted Amount
15. 2021 Budget Estimate	\$ 6,000,000	\$ 6,000,000
16. Outstanding Temporary Loans and Transfers ⓘ	\$ 1,000,000	\$ 1,000,000
16a). Transfers Out and Outstanding Temporary Loans ⓘ	\$ 0	\$ 0
16b). Reserved	\$ 0	\$ 0
16c). School Transfers ⓘ	\$ 1,000,000	\$ 1,000,000

Note:

Line 15 – This amount is the budget estimate for the upcoming budget year from Form 1.
(Previous version of the Form 4B - Line 1)

Line 16 – This amount is the total transfers and temporary loans from the Current Year Financial Worksheet and the school transfers entered in the Data Entry Section of 4B.

Line 16a - This amount is populated from row 14 of the Current Year Financial Worksheet.
(Previous version of the Form 4B - Line 4B)

Line 16b – Reserved.

Line 16c - This amount is populated from the Data Entry Section of this form and is only applicable to schools. It applies to the permanent transfers between Education, Operations, Rainy Day, and Referendum funds. **(Previous version of the Form 4B - Line 1A)**

Expenses	Advertised Amount	Adopted Amount
15. 2021 Budget Estimate	\$ 6,000,000	\$ 6,000,000
16. Outstanding Temporary Loans and Transfers ⓘ	\$ 1,000,000	\$ 1,000,000
17. Total 2021 Expenses ⓘ	\$ 7,000,000	\$ 7,000,000
18. Operating Balance - Estimated December 31st 2021 Cash Balance (Line 9 + 14 - 17) ⓘ	\$ 200,000	\$ 200,000

Note:

Line 17 – This amount represents the total expenses for the upcoming budget year. Calculated as Lines 15+16.

Line 18 – This amount is the estimated ending cash balance (operating balance) at the end of the upcoming budget year. Positive amounts represent a budget fundable by current estimates. For funds reliant on property taxes, this amount is used to operate off of for the first 6 months, in conjunction with any other revenues received during that time until the June property tax settlement is received. A negative operating balance indicates that the budget is not fully funded by available revenues. For funds certified by the DLGF, a negative Operating Balance is an



estimate of how much the budget will be reduced if no adjustments are made. (Previous version of the Form 4B - Line 11)

Net Assessed Value & Property Tax Rate

	Advertised Amount	Adopted Amount
Net Assessed Value	\$ 500,000,000	\$ 500,000,000
Property Tax Rate	0.5000	0.5000

Note:

This last section simply summarizes the net assessed value and the property tax rate that were entered/ calculated in the Data Entry Section.

Signing the Form Electronically

At the bottom of Form 4B, there is a box for you to place an electronic signature on the form. Only the user with submission rights will see the signature box. The signature box will be invisible to users with edit or read-only rights.

To sign the form, first, type your name and title into the signature box. After that, you will need to enter a four-digit PIN code. This PIN code has been sent to the person with submission rights via email. You may contact the Department at gateway@dlgf.in.gov in the event that you have lost or not received a PIN code. Once you select “Sign and Date Form”, the current date will automatically populate the date field.

Form Signature

NAME

TITLE

SIGNATURE/PIN

DATE

SIGN AND DATE FORM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

Once you see the red text stating “Form signature values saved,” you have successfully signed Form 4B.

Marking the Form “Ready to Submit”

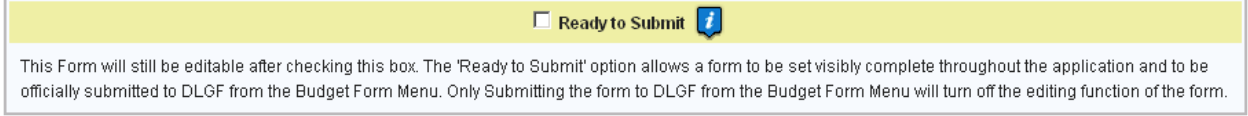
At the bottom of Form 4B and all other forms, you will notice the Ready to “Submit” status boxes. Before you complete the form you will notice a grey box that is titled Not Ready to Submit.

The budget forms have a feature built-in called validation. This feature does not allow the form to be marked as Ready to Submit or be submitted until the required fields are completed. Validation will help prevent some commonly found errors in previous years. Under a closer look, you will notice that the box states,

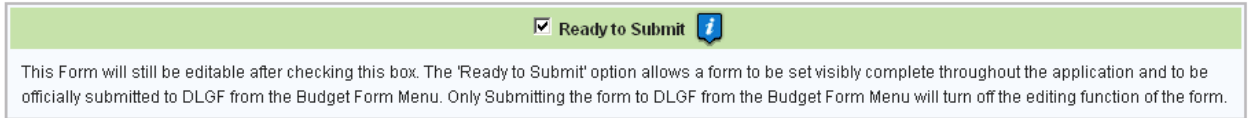
*“You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'Advertised' and 'Adopted' columns and the form has been **signed** with a valid four-digit PIN.”*



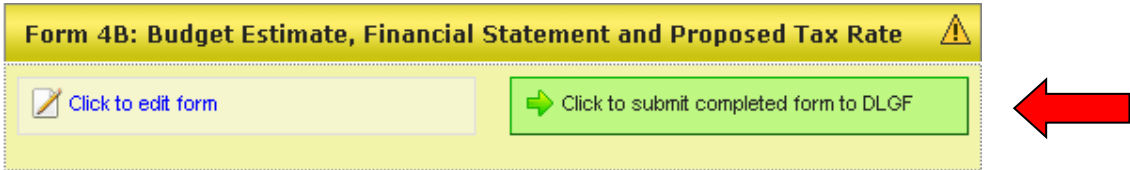
Once the information has been entered in the advertised and adopted columns, and you have signed the form with your PIN, the yellow Ready to Submit option will appear. This gives users the ability to mark the form as ready to submit by clicking on the checkbox. You will not want to check this box until the published and adopted amounts column are entered for all funds.



Once this box is checked, the box will turn green and the form will now be marked as Ready to Submit. Form 4B can still be edited until it is submitted.

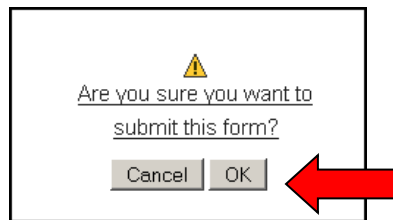


Note that after Form 4B has been marked as “Ready to Submit”, Form 4B under the Budget Form Menu now shows a green submit option for officials with submission rights. Please note: Marking a form as “Ready to Submit” does not mean that the form is submitted! You will still need to follow the next steps listed below to submit your Form 4B.

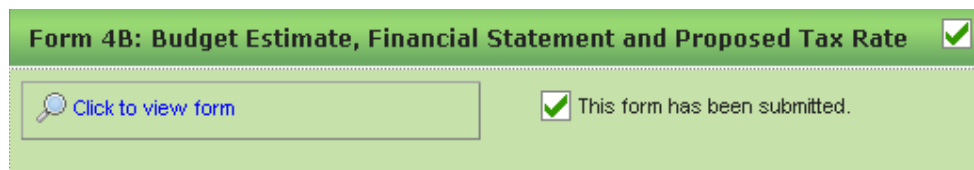




If you have completed your Form 4B and will not need to make any changes, you may click on the green “Click to submit completed form to DLGF” button. You will notice a pop-up box asking you if you are sure you want to submit this form. If you are ready to submit, simply press “OK.”



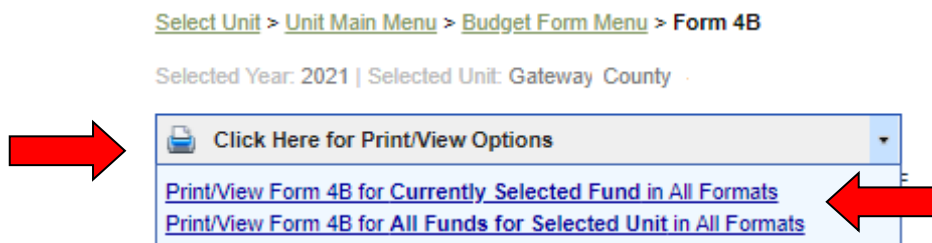
As you will note below, the Form 4B on the Budget Form Menu will now appear green and will now only have the option to view the form.



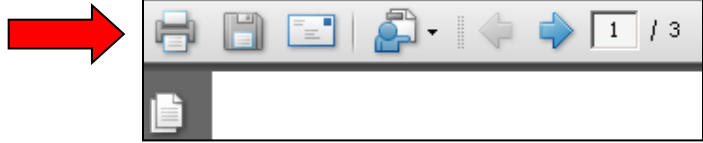
You may no longer edit a form once it is submitted. If you have submitted a form by mistake, please contact the Department at gateway@dlgf.in.gov.

Viewing and Printing the Form

At any point, the Form 4B can be printed directly from Gateway. Click the button at the top-left corner of the form that reads, “Click Here for Print/Viewing Options.” Next click on the link that reads, “Print/View Form 4B for Currently Selected Fund in PDF Format.”



Once you see the page appear in a new window, simply click on the printer icon on the top left-hand corner to print. You may also select the save icon to the right in order to save the form as a PDF which will also allow you to email copies of your budget or post them on a website.



Congratulations! You have successfully submitted your Form 4B. Please see our other user guides for assistance with the other Gateway Budget forms. If you have any questions, please contact the Department at gateway@dlgf.in.gov or at (317) 234-4480.