

The background of the slide features a soft, out-of-focus blue sky with wispy white clouds. Scattered throughout the scene are several large, intricate, and semi-transparent snowflakes in shades of white and light blue, creating a wintry atmosphere.

# Welcome to the SBOA February Monthly Meeting with Cities and Towns

February 17, 2021



# Topics for Today

- Monthly and Annual Uploads
- AFR Schedules and common questions
- Reporting for grants to local for-profit businesses
- CARES Refresher

# Monthly Uploads - **New**

Files required to be uploaded for the months of

**December 2020 and thereafter\***

- Bank Reconciliation
- Bank Statements**
- Outstanding Check List**
- Approved Board Minutes
- Funds Ledger

**\*This will start with the December upload due February 15, 2021.**

Files required to be uploaded for the months of

**July 2018 to November 2020\***

- Bank Reconciliation
- Approved Board Minutes
- Funds Ledger

**\*The last submission will be for November files on January 15, 2021**

*For more details see Training Materials for November 2020, [www.in.gov/sboa](http://www.in.gov/sboa)*

# Bank Reconciliation, Bank Statement & Outstanding Check List

## Bank Reconciliation

### *Example Format*

Bank Balance      \$ \_\_\_\_\_

*Plus Deposits in Transit*

*Minus Outstanding Checks*

*Plus/Minus other reconciling items*

Ledger Balance    \$ \_\_\_\_\_

A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance.

Include all pages, including check images

The outstanding check list is the list of checks that have been written but have not yet cleared the bank account.

- Check Number
- Check Amount
- Total

**Upload this information for each bank account. You can upload it all in one document or in multiple documents.**

# Approved Board Minutes

Required for all boards or commissions if they could have a financial impact.

## Examples of financial impact:

- Approve expenditures
- Apply for grants (State or Federal)
- Approve or recommend issuance of debt
- Receive & open sealed bids/award contract
- Approve and sign contracts
- Approve change orders

## Examples of Boards/Commissions having financial impact:

City/Town Council  
Redevelopment Commission  
Economic Development Commission  
Board of Parks and Recreation  
Board of Public Works  
Board of Sanitary Commissioners  
Utility Service Board  
Aviation Board  
Pension Board



# Monthly Uploads – Due Dates

The dates these files are due each month are below:

- January monthly files – March 15th
- February monthly files – April 15th
- March monthly files – May 15th
- April monthly files – June 15th
- May monthly files – July 15th
- June monthly files – August 15th
- July monthly files – September 15th
- August monthly files – October 15th
- September monthly files – November 15th
- October monthly files – December 15th
- November monthly files – January 15th
- December monthly files – **February 15<sup>th</sup>**

To upload the file, you must have the document in one of the following file types on your computer:

xls, xlsx, doc, docx, jpg, pdf, gif, tif, or png.

**Excel files are preferred.**



# Annual Uploads Due **March 1, 2021**

## Computerized Accounting Systems

- Year End Investment Statements
- Detail of Receipts\*
- Detail of Disbursements\*
- Current Year Salary Ordinance and Amendments
- Annual Vendor History Report\*
- Annual Funds Ledger – *New*\*
- Annual Payroll History Report (without SSN) – *New*\*
- Court Trust Subsidiary Detail – *New*\*

## Hand-posted Accounting Systems

- Year End Investment Statements
- ~~• Detail of Receipts~~
- ~~• Detail of Disbursements~~
- Current Year Salary Ordinance and Amendments
- ~~• Annual Vendor History Report~~
- Annual Funds Ledger - *New*
- ~~• Annual Payroll History Report (without SSN) – *New*~~
- Court Trust Subsidiary Detail – *New*

**\*Please upload an Excel file if possible or a searchable PDF.**



# Annual Uploads – Optional Excel Data Capture

An optional Excel data capture (data dump) may be uploaded in lieu of Detail of Receipts and Detail of Disbursement Reports. Check with your software vendor to see if this available to you.

This should include receipts including receipt numbers, date received, amount of receipt, fund posted to, and who it was received from. This should also include disbursements including check numbers, date disbursed, amount of disbursement, fund posted to, and vendor/payee names

For receipts, include -

- receipt numbers,
- date received,
- amount of receipt,
- fund posted to,
- who it was received from.

For disbursements, include –

- check numbers,
- date disbursed,
- amount of disbursement,
- fund posted to,
- and vendor/payee names

# Annual Uploads

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## Due Date

These documents are due the same date as the Annual Financial Report:

**March 1**

To upload the file, you must have the document in one of the following file types on your computer: xls, xlsx, doc, docx, jpg, pdf, gif, tif, or png.



# Annual Financial Report – Gateway

- Required by IC 5-11-1-4
- Due 60 days after year end

**March 1, 2021**



# An In-Depth Look at the AFR Schedules

*Schedules are generated based on responses to Risk Assessment Questions*

- Capital Assets
- Debt
- Leases
- Accounts Payable/ Accounts Receivable
- Interfund Transfers
- Grants
- Financial Assistance to Non-Governmental Entities
- OPEB
- Pensions



# Capital Asset Schedule

- Report asset amounts as of December 31<sup>st</sup>
- Make sure your Capital Asset Ledger is updated through year end

| <b>Governmental Activities</b> |   |                |             |  |
|--------------------------------|---|----------------|-------------|--|
| Government or Enterprise       | Beginning Balance as of January 1, 2019 | Additions      | Reductions  | Ending Balance as of December 31, 2019 |
| Land                           | \$2,803,201.43                          | \$0.00         | \$0.00      | \$2,803,201.43                         |
| Infrastructure                 | \$1,591,230.56                          | \$0.00         | \$0.00      | \$1,591,230.56                         |
| Building                       | \$17,735,931.14                         | \$4,630,297.76 | \$0.00      | \$22,366,228.90                        |
| Improvement                    | \$0.00                                  | \$0.00         | \$0.00      | \$0.00                                 |
| Machinery                      | \$10,070,705.09                         | \$356,541.10   | \$65,911.00 | \$10,361,335.19                        |
| Construction                   | \$0.00                                  | \$0.00         | \$0.00      | \$0.00                                 |
| Books                          | \$1,382,750.62                          | \$86,116.00    | \$24,500.00 | \$1,444,366.62                         |

# Capital Asset Schedule Preparation

*In order to prepare for the Annual Financial Report, you can use the following checklist as guidance:*

- Establish Capitalization Policy
- Maintain Capital Assets Ledger (prescribed form 369)
- Identify Capital Assets by Activity
- Identify Capital Assets by Major Class
- Confirm Beginning Balance for 2020
- Report Additions to Capital Assets
- Report Reductions in Capital Assets
- Compare Ending Balance to Capital Assets Ledger



# Debt Schedule

- Report debt amounts as of December 31<sup>st</sup>
  - Debt Classification (revenue bond, general obligation, etc.)
  - Description of Debt
  - Ending Principal Balance at 12/31/20
  - Principal and Interest Due in 2021

## Governmental Activities

| Delete | Debt Class               | Description or Purpose   | Beginning Principal Balance<br>as of Jan. 1, 2019 | Additions |
|--------|--------------------------|--|---|-----------|
| X      | Revenue Bonds            | Econ Redev. Special Revenue Tax Bonds Series 2013A<br>\$2,580,000 at Wynne Farms | \$2,010,000.00                                    | \$0.00    |
| X      | General Obligation Bonds | 2015 GO Bond-Mixed Use Development   | \$1,445,000.00                                    | \$0.00    |
| X      | General Obligation Bonds | 2016 GO Bond-WWTP  | \$1,620,000.00                                    | \$0.00    |

| Reductions   | Ending Principal Balance<br>as of Dec. 31, 2019 | Principal and Interest<br>Due in 2020 |
|--------------|---|---------------------------------------|
| \$120,000.00 | \$1,890,000.00                                  | \$185,115.00                          |
| \$190,000.00 | \$1,255,000.00                                  | \$225,700.00                          |
| \$195,000.00 | \$1,425,000.00                                  | \$231,900.00                          |

# Debt Schedule Preparation

In order to prepare for the Annual Financial Report, you can use the following checklist as guidance:

- Identify long-term debt by major class
- Identify each major class by activity
- Determine the beginning balance of each debt class by activity
- Determine additions and reductions in long-term debt balances
- Determine the ending balance of each debt class by activity
- Determine the portion of each long-term debt type due within one year
- Complete Debt Management Report information
- Update Debt Management Report as needed



# Lease Schedule

- Lessor Name
- Description or Purpose
- Annual Lease Payment
- Lease Beginning and Ending Date



## Governmental Activities

| Delete | Lessor                                | Description or Purpose             | Annual Lease Payment<br>Due in 2020 | Lease Beginning Date<br>MM/DD/YYYY | Lease Ending Date<br>MM/DD/YYYY |
|--------|---------------------------------------|------------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| X      | Regions Equipment Finance Corporation | Police Vehicle and Equipment Lease | \$915,995.86                        | 04/30/2018                         | 04/30/2021                      |

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

# Lease Schedule Preparation

*In order to prepare for the Annual Financial Report, you can use the following checklist as guidance:*

- General description of lease arrangements
- Name of Lessor
- Lease beginning date
- Lease ending date
- Annual lease payment
- Complete DLGF Debt Management Report information in Gateway
- Update DLGF Debt Management Report as needed

# Accounts Payable/Accounts Receivable Schedule

- Report Accounts Payable as of December 31
- Report Accounts Receivable as of December 31

## Accounts Payable/Receivable ?

Please enter the total dollar amount of your Accounts Payable and Accounts Receivable for

| Government or Enterprise          | Accounts Payable | Accounts Receivable |
|-----------------------------------|------------------|---------------------|
| Governmental Activities           | \$3,367.08       | \$0.00              |
| STORM WATER (Storm Water Utility) | \$0.00           | \$0.00              |
| WASTEWATER (Wastewater Utility)   | \$0.00           | \$32,110.38         |
| WATER (Water Utility)             | \$0.00           | \$13,982.96         |

# Interfund Transfers

## Unit Questions

12. Did your unit make interfund transfers during the year?

An interfund transfer moves money from one fund to another fund. For example, moving General Fund money to the Rainy Day Fund.

Yes  No

If you answer YES to Question 12, you must do the following:

**Complete the Transfer Schedule**

**AND**

**Enter the transfers in the Financial Data By Fund section for each fund**

# Interfund Transfers - Example

- The town of Toddville had the following transfers in 2020:
- Transfer from General to Rainy Day - \$132,000
- Transfer from MVH to Community Crossings - \$300,000
- Transfer from LRS to Community Crossings - \$10,000



# Interfund Transfers - Example

Enter each transaction into the Financial Data By Fund section for each fund.

| Other Receipts  |                | Rainy Day Fund |
|---|----------------|----------------|
| Receipt Classification  | Amount         |                |
| Sale of Investments   | \$1,000,000.00 |                |
| Earnings on Investments and Deposits                          | \$1,914.97     |                |
| Proceeds from Tax Anticipation Warrants                       |                |                |
| Proceeds from Borrowings other than Tax Anticipation Warrants |                |                |
| Sale of Capital Assets  |                |                |
| Refunds and Reimbursements                                    |                |                |
| Benefit Plan Contributions                                    |                |                |
| Donations, Gifts, and Bequests                                |                |                |
| Payroll Fund and Clearing Account Receipts                    |                |                |
| Transfers In - Transferred from Another Fund                  | \$132,000.00   |                |
| Interfund Loans - Borrowed from Another Fund                  |                |                |
| Interfund Loans - Repayment from Another Fund                 |                |                |
| Grants and Distributions from Non-Governmental Entities       |                |                |

| Other Disbursements                             |              | General Fund |
|---|--------------|--------------|
| Disbursement Classification                     | Amount       |              |
| Payments To or On Behalf of Beneficiaries       |              |              |
| Payment of Taxes and Other Payroll Withholdings |              |              |
| Distributions to Other Governmental Entities    |              |              |
| Transfer Out - Transferred To Another Fund      | \$132,000.00 |              |
| Interfund Loan - Loaned To Another Fund         |              |              |
| Interfund Loan - Repaid To Another Fund         |              |              |
| Other Disbursements                             |              |              |
| Purchase of Investments                         |              |              |

**Transfers in and Transfers out must agree!**

# Interfund Transfers - Example

Enter each transaction into the Financial Data By Fund section for each fund.

## Other Receipts Community Crossings

| Receipt Classification  | Amount       |
|---|--------------|
| Sale of Investments   |              |
| Earnings on Investments and Deposits                          |              |
| Proceeds from Tax Anticipation Warrants                       |              |
| Proceeds from Borrowings other than Tax Anticipation Warrants |              |
| Sale of Capital Assets  |              |
| Refunds and Reimbursements                                    |              |
| Benefit Plan Contributions                                    |              |
| Donations, Gifts, and Bequests                                |              |
| Payroll Fund and Clearing Account Receipts                    |              |
| Transfers In - Transferred from Another Fund                  | \$310,000.00 |
| Interfund Loans - Borrowed from Another Fund                  |              |
| Interfund Loans - Repayment from Another Fund                 |              |
| Grants and Distributions from Non-Governmental Entities       |              |

## Other Disbursements MVH

| Disbursement Classification                     | Amount       |
|---|--------------|
| Payments To or On Behalf of Beneficiaries       |              |
| Payment of Taxes and Other Payroll Withholdings |              |
| Distributions to Other Governmental Entities    |              |
| Transfer Out - Transferred To Another Fund      | \$300,000.00 |
| Interfund Loan - Loaned To Another Fund         |              |
| Interfund Loan - Repaid To Another Fund         |              |
| Other Disbursements                             |              |
| Purchase of Investments                         |              |

## Other Disbursements LRS

| Disbursement Classification                     | Amount      |
|---|-------------|
| Payments To or On Behalf of Beneficiaries       |             |
| Payment of Taxes and Other Payroll Withholdings |             |
| Distributions to Other Governmental Entities    |             |
| Transfer Out - Transferred To Another Fund      |             |
| Interfund Loan - Loaned To Another Fund         |             |
| Interfund Loan - Repaid To Another Fund         |             |
| Other Disbursements                             | \$10,000.00 |
| Purchase of Investments                         |             |

**Transfers in and Transfers out must agree!**

# Interfund Transfers - Example

[Main Menu](#) > [System Functions](#) > [Review Submission](#)

## Submission Warnings

The annual report for this unit may be submitted without addressing the following issues. However, it is recommended that they be reviewed as they frequently indicate errors.

### Transfers Do Not Balance

The sum of all transfer receipts does not equal the sum of all transfer disbursements. For help in balancing transfers generate the "Transfers" report on the outputs menu.

### Transfer Schedule - 'Transfer From' Entry Appears to Be Missing

You recorded an interfund disbursement in the Financial Data by Fund for one or more funds, but there were not any corresponding transfer schedule records. Please review the Transfer Schedule and Financial Data by Fund entries.

### Transfer Schedule - 'Transfer To' Entry Appears to Be Missing

You recorded an interfund receipt in the Financial Data by Fund for one or more funds, but there were not any corresponding transfer schedule records. Please review the Transfer Schedule and Financial Data by Fund entries.



# Transfer Outputs

- Main Menu > System Functions > Annual Report Outputs



|                                   |   |
|-----------------------------------|---|
| <a href="#">Transfers</a>         | This report is based upon your Receipt and Disbursement entries within the Financial Data by Fund section. Lists the Transfers In and Out by fund. If the Transfers do not balance (Total Transfers In should equal Total Transfers Out), this report can be used to start your research. |
| <a href="#">Transfer Schedule</a> | This report is based upon the entries within the "Transfer Schedule" section found on the Main Menu, which lists all transfers made between funds during the year.  |

# Transfers

| <b>Sboa City Unit, sboatest County, Indiana<br/>Transfer Report 2020</b> |                     |                                    |                     |
|--|---------------------|------------------------------------|---------------------|
| <b>Transfers Out<br/>(Disbursements)</b>                                 |                     | <b>Transfers In<br/>(Receipts)</b> |                     |
| <b>Fund</b>  | <b>Amount</b>       | <b>Fund</b>                        | <b>Amount</b>       |
| GENERAL  | \$132,000.00        | RAINY DAY FUND                     | \$132,000.00        |
| M.V.H.   | \$300,000.00        | Community Crossings                | \$310,000.00        |
| <b>Total Transfers Out</b>   | <b>\$432,000.00</b> | <b>Total Transfers In</b>          | <b>\$442,000.00</b> |

*In our example, remember the town of Toddville had the following transfers in 2020:*

*Transfer from General to Rainy Day - \$132,000*

*Transfer from MVH to Community Crossings - \$300,000*

*Transfer from LRS to Community Crossings - \$10,000*

# Interfund Transfers - Example

Enter each transaction into the Financial Data By Fund section for each fund.

| Other Receipts <b>Community Crossings</b>                     |              |
|---|--------------|
| Receipt Classification  | Amount       |
| Sale of Investments   |              |
| Earnings on Investments and Deposits                          |              |
| Proceeds from Tax Anticipation Warrants                       |              |
| Proceeds from Borrowings other than Tax Anticipation Warrants |              |
| Sale of Capital Assets  |              |
| Refunds and Reimbursements                                    |              |
| Benefit Plan Contributions                                    |              |
| Donations, Gifts, and Bequests                                |              |
| Payroll Fund and Clearing Account Receipts                    |              |
| Transfers In - Transferred from Another Fund                  | \$310,000.00 |
| Interfund Loans - Borrowed from Another Fund                  |              |
| Interfund Loans - Repayment from Another Fund                 |              |
| Grants and Distributions from Non-Governmental Entities       |              |

| Other Disbursements <b>MVH</b>                  |              |
|---|--------------|
| Disbursement Classification                     | Amount       |
| Payments To or On Behalf of Beneficiaries       |              |
| Payment of Taxes and Other Payroll Withholdings |              |
| Distributions to Other Governmental Entities    |              |
| Transfer Out - Transferred To Another Fund      | \$300,000.00 |
| Interfund Loan - Loaned To Another Fund         |              |
| Interfund Loan - Repaid To Another Fund         |              |
| Other Disbursements                             |              |
| Purchase of Investments                         |              |

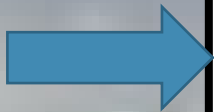
| Other Disbursements <b>LRS</b>                  |          |
|---|----------|
| Disbursement Classification                     | Amount   |
| Payments To or On Behalf of Beneficiaries       |          |
| Payment of Taxes and Other Payroll Withholdings |          |
| Distributions to Other Governmental Entities    |          |
| Transfer Out - Transferred To Another Fund      | 5,000.00 |
| Interfund Loan - Loaned To Another Fund         |          |
| Interfund Loan - Repaid To Another Fund         |          |
| Other Disbursements                             |          |
| Purchase of Investments                         |          |

**Transfers in and Transfers out must agree!**

# Interfund Transfers - Example

**Sboa City Unit, sboatest County, Indiana  
Transfer Report 2020**

| <b>Transfers Out<br/>(Disbursements)</b> |                     | <b>Transfers In<br/>(Receipts)</b> |                     |
|--|---------------------|------------------------------------|---------------------|
| <b>Fund</b>                              | <b>Amount</b>       | <b>Fund</b>                        | <b>Amount</b>       |
| GENERAL                                  | \$132,000.00        | RAINY DAY FUND                     | \$132,000.00        |
| M.V.H.                                   | \$300,000.00        | Community Crossings                | \$310,000.00        |
| LRS                                      | \$10,000.00         | <b>Total Transfers In</b>          | <b>\$442,000.00</b> |
| <b>Total Transfers Out</b>               | <b>\$442,000.00</b> |                                    |                     |



# Interfund Transfers - Example

## **Submission Warnings**

The annual report for this unit may be submitted without addressing the following issues. However, it is recommended that they be reviewed as they frequently indicate errors.

### **Transfers Do Not Balance**

The sum of all transfer receipts does not equal the sum of all transfer disbursements. For help in balancing transfers generate the "Transfers" report on the outputs menu.

### **Transfer Schedule - 'Transfer From' Entry Appears to Be Missing**

You recorded an interfund disbursement in the Financial Data by Fund for one or more funds, but there were not any corresponding transfer schedule records. Please review the Transfer Schedule and Financial Data by Fund entries.

### **Transfer Schedule - 'Transfer To' Entry Appears to Be Missing**

You recorded an interfund receipt in the Financial Data by Fund for one or more funds, but there were not any corresponding transfer schedule records. Please review the Transfer Schedule and Financial Data by Fund entries.

# Interfund Transfers - Example

## Unit Questions

12. Did your unit make interfund transfers during the year?

An interfund transfer moves money from one fund to another fund. For example, moving General Fund money to the Rainy Day Fund.

Yes  No

## Transfer Schedule

Add Row

| Delete | Transfer From      | Transfer To               | Amount       |
|--------|--------------------|---------------------------|--------------|
| X      | 0000000001 GENERAL | 0000000003 RAINY DAY FUND | \$132,000.00 |
| X      | 202 LRS            | 299 Community Crossings   | \$10,000.00  |
| X      | 0000000002 M.V.H.  | 299 Community Crossings   | \$300,000.00 |

**The Transfer Schedule must agree with the information entered in the Financial Data By Fund Section!**

# Financial Assistance to Non-governmental Entities

- Generated by answer of “yes” on Unit Questions
- Enter information of financial assistance given to non- governmental entities
  - Volunteer Fire Departments
  - YMCA
  - Youth Leagues
  - Senior Citizen Center
  - **Local Business** *(SBOA memorandum March 31, 2020 Assistance During COVID)*

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

| Delete | Name                | Federal Tax ID<br>## ##### | Street Address  | Suite No. | City      | State<br>Abr. | County            | Operating Of<br>Name |
|--------|---------------------|----------------------------|-----------------|-----------|-----------|---------------|-------------------|----------------------|
| X      | Susan's Coffee Shop | 35-0000000                 | 123 Main Street |           | Toddville |               | Hendricks Co., IN | Susan                |

Add Row

| Phone Number<br>### ### #### | Description<br>of Funding | Amount     | Type                   |
|------------------------------|---------------------------|------------|------------------------|
| 317-123-4567                 | State or Local Grant      | \$1,000.00 | FOR PROFIT CORPORATION |

Add Row

**FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES**

Cities and towns providing financial assistance to non-governmental entities are required to notify those entities annually in writing the following information:

1. The Entity Annual Report (E-1) filing requirement established by IC 5-11-1-4 and the audit requirement established by IC 5-11-1-9;
2. The source(s) of the funding provided;
  - a. Local and/or state funds (in the case of subsidies, contributions, or general aid),
  - b. Federal grants passed through including the formal name of the program and CFDA number, or
  - c. Fee for service arrangements,
3. The State Board of Accounts may request documentation to support the categorization of the financial assistance,
4. The E-1 is not to be confused with the Secretary of State's Business Entity report, and
5. The entity may obtain additional information from the State Board of Accounts at [notforprofit@sboa.in.gov](mailto:notforprofit@sboa.in.gov).

Furthermore, this financial assistance provided is to be reported by the city or town on the Annual Financial Report via Gateway.

"Entity" is defined in IC 5-11-1-16 as "any provider of goods, services, or other benefits that is:

- (1) maintained in whole or in part at public expense; or
- (2) supported in whole or in part by appropriations or public funds or by taxation."

This includes for-profit and not-for-profit corporations, unincorporated associations, organizations, individuals, etc. Examples of non-governmental entities are volunteer fire departments, a local YMCA, youth leagues, senior citizen centers, 4-H clubs, daycare centers, health service organizations, emergency medical service organizations, community centers, historical societies, etc.

Financial assistance to non-governmental entities is defined as payments received in the form of grants (whether from local, state, or federal sources), subsidies, contributions as permitted by statute, aid, or other agreements. For more information on what constitutes financial assistance, please refer to the State Board of Accounts' *Uniform Compliance Guidelines for Examinations of Entities Receiving Financial Assistance from Governmental Sources* found on the State Board of Accounts' website at [www.in.gov/sboa](http://www.in.gov/sboa) under Private Examiner Audits/Non-Governmental Entities Receiving Governmental Assistance/Uniform Compliance Guidelines.

Each non-governmental entity receiving financial assistance from governmental units is required to submit a Gateway financial report, the E-1, in accordance with IC 5-11-1-4(a). Information requested includes the source and use of financial assistance provided by governmental units. The entity is subject to a State Board of Accounts audit in accordance with IC 5-11-1-9 if certain funding thresholds are met.

# Notify non-governmental entity of reporting requirements

Cities and Towns Bulletin, September 2016  
[www.in.gov/sboa](http://www.in.gov/sboa)

**THIS DOES NOT APPLY TO COVID GRANTS  
TO LOCAL FOR-PROFIT BUSINESSES**



# Federal Grant Schedule

| Local Project Name/Description | Federal Program Title/Project Name | Federal Agency | Pass Through Agency | CFDA Number (##.###) | Award Name | Award Number |
|--------------------------------|------------------------------------|----------------|---------------------|----------------------|------------|--------------|
|--------------------------------|------------------------------------|----------------|---------------------|----------------------|------------|--------------|

| Local Fund Number/Name | Receipts | Disbursements |
|------------------------|----------|---------------|
|------------------------|----------|---------------|

| Amount of Federal Awards Provided to Subrecipients During the Year | Amount of Loans Outstanding at Year End | Amount of Federal Noncash Assistance for the Year | Amount of Insurance in Effect During the Year |
|--|---|---|---|
|--|---|---|---|

# COVID Grants – Names & Numbers

Two Common:

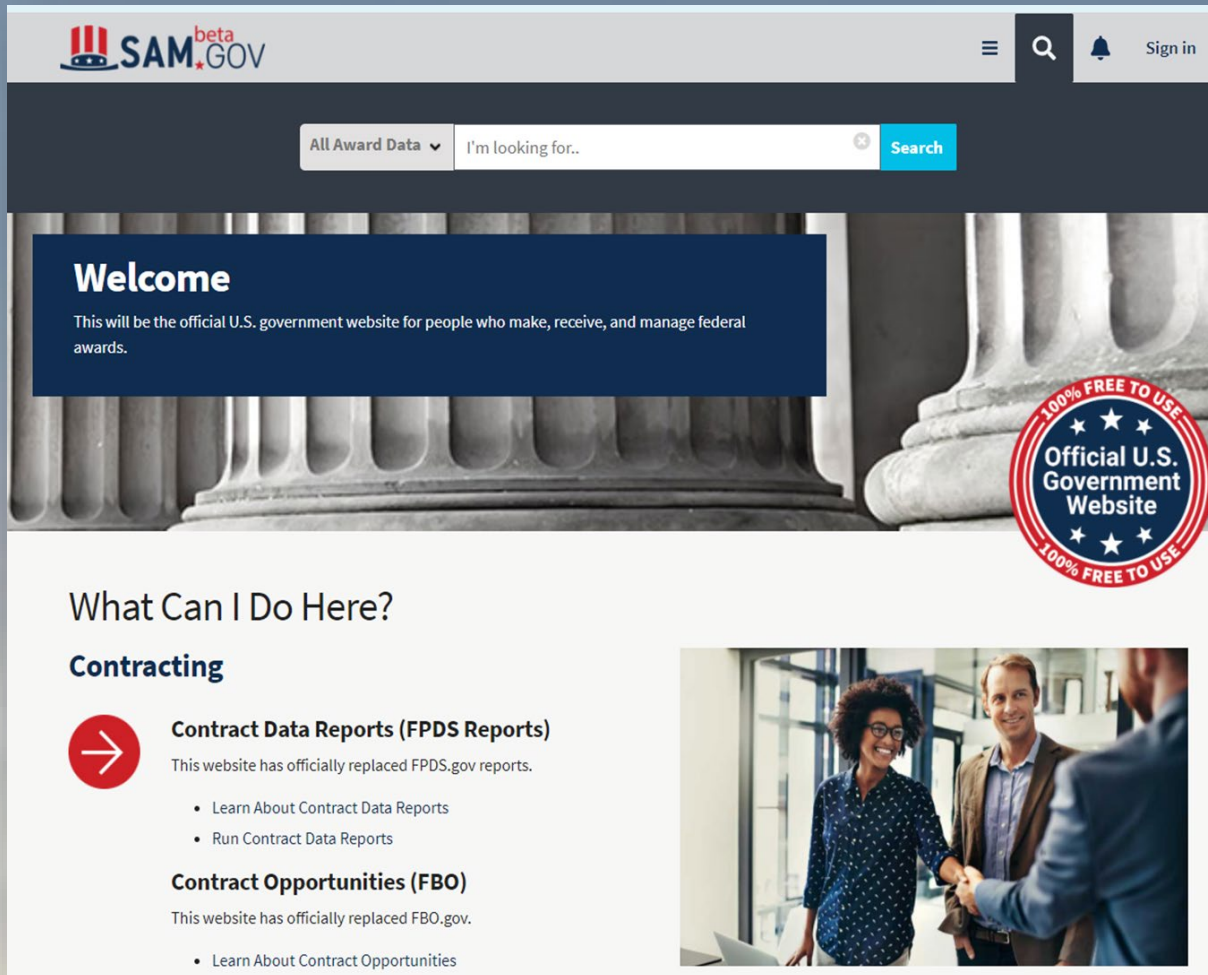
|                                |                    |
|--------------------------------|--------------------|
| <b>Coronavirus Relief Fund</b> | <b>CFDA 21.019</b> |
| <b>Provider Relief Fund</b>    | <b>CFDA 93.498</b> |



# beta.sam.gov

|        |  |   |
|--------|--|---|
| 10.130 | Coronavirus Food Assistance Program  | Department of Agriculture                   |
| 10.574 | Team Nutrition Grants  | Department of Agriculture                   |
| 10.579 | Child Nutrition Discretionary Grants Limited Availability  | Department of Agriculture                   |
| 14.225 | CDBG / Special Purpose Grants  | Department of Housing and Urban Development |
| 16.034 | Coronavirus Emergency Supplemental Funding Program   | Department of Justice                       |
| 21.106 | Airport Improvement Program  | Dept of Transportation / FAA                |
| 20.507 | Federal Transit Formula Grants   | Dept of Transportation / Transit Admin      |
| 20.530 | Public Transportation innovation   | Dept of Transportation / Transit Admin      |
| 32.006 | COVID-19 Telehealth Program  | Federal Communications Commission           |
| 93.155 | Rural Health Research Centers  | Health and Human Services                   |
| 93.211 | Telehealth Programs  | Health and Human Services                   |
| 93.461 | COVID-19 Testing for the Uninsured   | Health and Human Services                   |
| 93.527 | Grants for New & Expanded Services under the Health Care Program   | Health and Human Services                   |
| 93.568 | Low Income Home Energy Assistance  | Health and Human Services                   |
| 93.569 | Community Services Block Grant   | Health and Human Services                   |
| 93.391 | Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crisis | Health and Human Services                   |
| 97.042 | Emergency Management Performance Grants  | Department of Homeland Security             |
| 97.044 | Assistance to Firefighters Grant   | Department of Homeland Security             |

# COVID Grants – Names & Numbers



*beta.sam.gov*

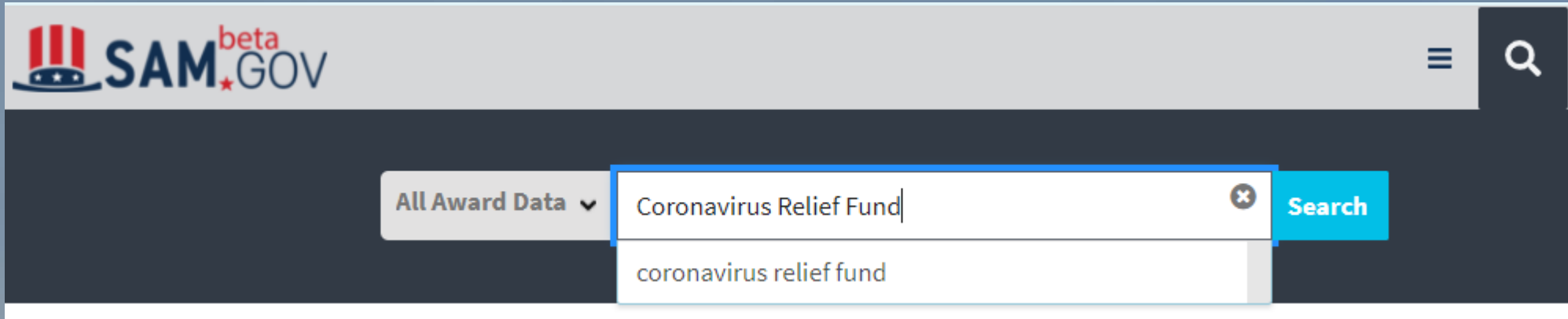
Home page looks like this



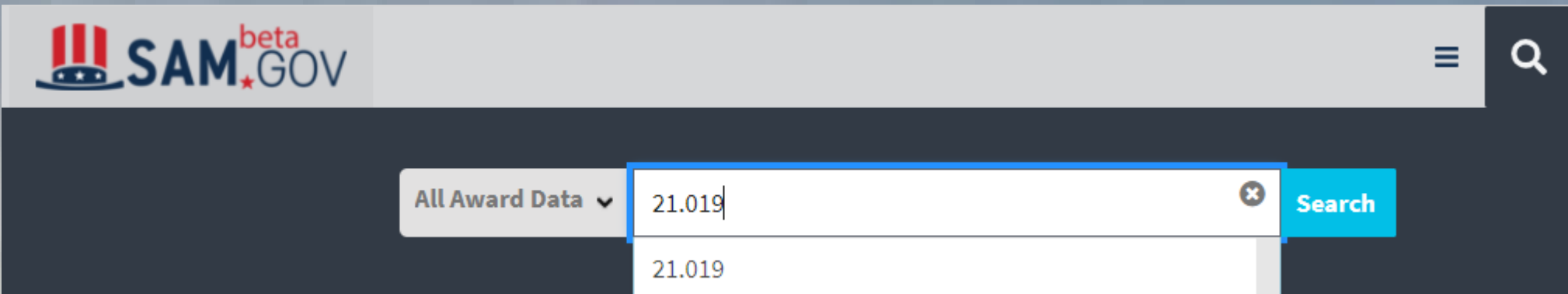
Search

- Grant Name or
- Grant Number

# COVID Grants – Names & Numbers



The screenshot shows the SAM.gov beta logo in the top left corner. On the right side of the header, there is a hamburger menu icon and a search icon. Below the header, there is a search bar with a dropdown menu set to "All Award Data". The search input field contains the text "Coronavirus Relief Fund" and has a small "x" icon to clear the text. A blue "Search" button is located to the right of the input field. A dropdown menu is open below the input field, showing a single suggestion: "coronavirus relief fund".



The screenshot shows the SAM.gov beta logo in the top left corner. On the right side of the header, there is a hamburger menu icon and a search icon. Below the header, there is a search bar with a dropdown menu set to "All Award Data". The search input field contains the text "21.019" and has a small "x" icon to clear the text. A blue "Search" button is located to the right of the input field. A dropdown menu is open below the input field, showing a single suggestion: "21.019".

# COVID Grants – Names & Numbers

## Search Results

Showing 1 - 3 of 3 results

Sort By

Relevance



### Coronavirus Relief Fund

The Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") established the \$150 billion Coronavirus Relief Fund ("the Fund"). Payments must...

Department/Ind. Agency  
TREASURY, DEPARTMENT OF THE

#### Assistance Listing

CFDA Number  
21.019

Funded  
Yes

Last Updated Date  
Jun 1, 2020

Type Of Assistance  
C - Direct Payments for Specified Use

# COVID Grants – AFR Reporting & SEFA

## Grants ?

Save All Work

Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Add Row

| Delete | Local Project Name/Description | Federal Program Title/Project Name | Federal Agency          | Pass Through Agency       | CFDA Number (##.###) | Award Name            | Award Number | Grant Type    |
|--------|--------------------------------|------------------------------------|-------------------------|---------------------------|----------------------|-----------------------|--------------|---------------|
|        | CARES Grant Fund               | Coronavirus Relief Fund            | Department of Treasury  | Indiana Finance Authority | 21.019               | CARES Grant Fund      | CY 2020      | Reimbursement |
|        | CARES Provider Relief          | Provider Relief Fund               | Health & Human Services |                           | 93.498               | CARES Provider Relief | CY 2020      | Reimbursement |



# COVID Grants – AFR Reporting & SEFA

## Grants




Save All Work

Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Add Row

| Delete  | Local Project Name/Description | Federal Program Title/Project Name | Local Fund Number/Name  | Receipts     | Disbursements | Amount of Federal Awards Provided to Subrecipients During the Year | Amount of Loans Outstanding at Year End | Amount of Federal Noncash Assistance for the Year |
|---|--------------------------------|------------------------------------|---|--------------|---------------|--|---|---|
|  | CARES Grant Fund               | Coronavirus Relief Fund            | 150 CARES grant fund  | \$500,000.00 | \$500,000.00  | \$0.00   | \$0.00                                  | \$0.00  |
|  | CARES Provider Relief          | Provider Relief Fund               | 264 CARES Provi  | \$12,345.00  | \$12,345.00   | \$0.00   | \$0.00                                  | \$0.00  |



# OPEB

**One-hour Presentation Recording Available**  
Under Presentations and Training Materials  
*Clerk Treasurer's Fall Meeting 2020*

OPEB is other forms of postemployment benefits that are paid in the period after employment. Examples include death benefits, life insurance, disability, and long-term care. It may be (a) a specified dollar amount; (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation; or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. The payments may be issued to insurance companies on behalf of retirees or issued directly to retirees for specific purposes such as healthcare.

OPEB does not include pensions, termination benefits or termination payments for sick leave. COBRA benefits are considered a form of healthcare-related termination benefits and are not OPEB.

**Consult the User Guide for more information**

# Pensions

- Per IC 5-11-20, all units are required to complete the Pension section. This does **NOT** include deferred compensation plans such as Hoosier S.T.A.R.T 457 and 401(a) plans or matching incentive plans that offer public employees a voluntary way to save for their retirement through their own individual accounts.
- Examples of Non Pension Plans which should NOT be included in the Pensions section include: 401Ks, 403Bs, Deferred Comp, IRAs, Annuity Accounts, and OPEB plans.
- If your unit has any of the pension plans listed under item 1, click on the check box to select it. You can select more than one plan. If you **do not** have any other plans, answer NO to the question under item 2. Then click on the check box to mark the form as complete under item 3 and click the “Save This Form” button. Then click on the “Return To the Main Menu” button.

**Pensions ?**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

Public Employees Retirement Fund     1925 Police Pension Fund  
 Teachers Retirement Fund     1937 Firefighter's Pension Fund  
 Police Pension Fund - First Class Cities     1977 Police and Firefighter's Pension Fund

2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

Yes     No

Add a plan entry in the table below for each additional plan the unit has. [Add a Plan](#)

| Plan Name                        | Edit                      | Delete                      | Required Fields Complete |
|----------------------------------|---------------------------|-----------------------------|--------------------------|
| Sample Co Police Retirement Plan | <a href="#">Edit Plan</a> | <a href="#">Delete Plan</a> | Yes                      |
| Sample Co Police Benefit Plan    | <a href="#">Edit Plan</a> | <a href="#">Delete Plan</a> | Yes                      |

3. When complete, mark the form as completed.

This form is complete

[Save This Form](#)    [Return To the Main Menu](#)

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

# AFR – Other Common Questions

How to Record Interest

How to Change Investment Balances

Correction of Errors on prior year AFR

SRF Transactions

Redevelopment Authorities

*(not Redevelopment Commissions, which are municipal departments)*



# Recording of Interest on Investments

## Other Receipts

| Receipt Classification  | Amount       |
|---|--------------|
| Sale of Investments   | \$100,000.00 |
| Earnings on Investments and Deposits                          | \$763.00     |
| Proceeds from Tax Anticipation Warrants                       |              |
| Proceeds from Borrowings other than Tax Anticipation Warrants |              |
| Sale of Capital Assets  | \$10,000.00  |
| Refunds and Reimbursements                                    | \$14,687.45  |
| Benefit Plan Contributions                                    |              |
| Donations, Gifts, and Bequests                                |              |
| Payroll Fund and Clearing Account Receipts                    |              |
| Transfers In - Transferred from Another Fund                  |              |
| Interfund Loans - Borrowed from Another Fund                  |              |
| Interfund Loans - Repayment from Another Fund                 |              |
| Grants and Distributions from Non-Governmental Entities       |              |



Record interest in the Financial Data By Fund Section for the fund receiving the interest.

Earnings on Investments and Deposits will not change the Ending Investment Balance

# Recording Purchase or Sale of Investments

## Other Receipts

| Receipt Classification  | Amount       |
|---|--------------|
| Sale of Investments   | \$100,000.00 |
| Earnings on Investments and Deposits                          | \$763.00     |
| Proceeds from Tax Anticipation Warrants                       |              |
| Proceeds from Borrowings other than Tax Anticipation Warrants |              |
| Sale of Capital Assets  | \$10,000.00  |
| Refunds and Reimbursements                                    | \$14,687.45  |
| Benefit Plan Contributions                                    |              |
| Donations, Gifts, and Bequests                                |              |
| Payroll Fund and Clearing Account Receipts                    |              |
| Transfers In - Transferred from Another Fund                  |              |
| Interfund Loans - Borrowed from Another Fund                  |              |
| Interfund Loans - Repayment from Another Fund                 |              |
| Grants and Distributions from Non-Governmental Entities       |              |



Sale of Investments will reduce the Ending Balance of Investments – automatic calculation by Gateway

## Other Disbursements

| Disbursement Classification                     | Amount       |
|---|--------------|
| Payments To or On Behalf of Beneficiaries       |              |
| Payment of Taxes and Other Payroll Withholdings |              |
| Distributions to Other Governmental Entities    |              |
| Transfer Out - Transferred To Another Fund      |              |
| Interfund Loan - Loaned To Another Fund         |              |
| Interfund Loan - Repaid To Another Fund         |              |
| Other Disbursements                             |              |
| Purchase of Investments                         | \$250,000.00 |

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)



Purchase of Investments will increase the Ending Balance of Investments – automatic calculation by Gateway

# Correction of Error in Prior Year AFR

Main Menu > System Functions > Unsubmit Report

Make necessary corrections

Resubmit the Prior Year Report

Available until locked for editing  
after audit



# SRF Transactions

- Include transaction activity on your ledger and in the AFR



# Redevelopment Authorities

Redevelopment Authorities (*not to be confused with a redevelopment commission which is a department of the city/town*)

- ❖ Separate entity per IC 36-7-14.5
- ❖ Should be reported separately, not on city/town AFR
- ❖ Contact us if a redevelopment authority needs to be set up in Gateway



# CARES Refresher

- Memorandums Issued – see SBOA homepage [www.in.gov/sboa](http://www.in.gov/sboa)
  - CARES Act Fund Numbers (4-20-20)
  - COVID Grant Accounting and Appropriations (4-29-20 updated 9-29-20)
  - Financial Reporting and Reimbursement for CARES Funds (8-27-20)
  - CARES Reimbursement of Public Health and Public Safety Payroll Costs (9-30-20)
- State Examiner Directive 2020-3 (October 22, 2020)

# Accounting for COVID Grants

- Assistance provided as a result of a national or state disaster or emergency should be receipted into a separate fund.
  - *SBOA will not take audit exception to establishing such a fund(s) without the adoption of an ordinance.*
  - *A separate fund should be established for each separately identified assistance provided.*
- Fund Number Range: 150-175
- Fund Number 264: HHS grant for medical provider relief
- **Grants administered through the Indiana Finance Authority have specific prescribed accounting procedures (see Directive 2020-3).**

# Accounting for COVID Grants

- All related expenditure records (accounts payable vouchers, minutes, correspondence, contracts, etc.) must be maintained in a separate file for future audits required by Federal and State agencies of COVID funds.
- For each grant, it is important that you track every dollar disbursed for COVID-related expenses and maintain supporting documentation for those expenses.

# Accounting for COVID Grants

It is important to remember that sufficient internal controls over all transactions must be in place.

Separate funds, maintaining records, detailed comments that provide audit trails, appropriate approvals, etc., are all part of good internal controls.

# State Examiner Directive 2020-3

- Coronavirus Relief Fund administered by Indiana Finance Authority (IFA)
  - includes grants from county (or others) administered through IFA
- Prescribed Accounting Procedures to account for
  - Public Health and Safety Payroll Costs
  - Permitted Costs other than Public Health and Safety Payroll Costs





# State Examiner Directive

A separate CARES grant fund must be established.

The directive provides authority to create each separate grant fund

- *an ordinance is not required by SBOA*

Use a fund number between 150-175

**All money** received from the Coronavirus Relief Fund through IFA must be deposited in a separate CARES grant fund.

# Public Health and Safety Costs

## *Accounting for reimbursement received in 2021 for 2020 costs*

- ✓ Council has adopted an Ordinance/Resolution in accordance with Directive 2020-3:
- ✓ Receipt Reimbursement from IFA into separate CARES grant fund
- ✓ File claim against separate CARES grant fund in favor of general fund
- ✓ Transfer money from separate CARES grant fund into general fund cash balance for appropriation by council as council deems appropriate.
- ✓ CARES grant fund balance will be zero.
- ✓ No money shall remain in the separate CARES grant fund for expenditure.

## Public Health and Safety Payroll Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### EXAMPLE

*A city had public health and safety payroll costs for the period March 1, 2020 to September 30, 2020 totaling \$750,000 paid out of **two** funds – general fund and public safety LIT fund.*

- Of that amount, \$650,000 was paid out of general fund appropriations under Salaries \$475,000; Overtime \$25,000; and Benefits \$150,000.*
- The remaining \$100,000 was paid out of public safety LIT from appropriations for Salaries \$75,000; Overtime \$15,000; and Benefits \$10,000.*

*The city received a reimbursement from IFA **in January of 2021** for the total paid - \$750,000.*



## Public Health and Safety Payroll Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### **EXAMPLE (continued)**

- *Council had previously adopted an ordinance to transfer reimbursed payroll costs to the general fund.*
- *The city receipts the reimbursement into the separate CARES fund.*
- *Council approves a claim to pay general fund \$750,000.*
- *Council then appropriates the \$750,000 in the general fund as deemed necessary following the normal appropriation procedures.*
- *The resulting receipt and disbursement posting to the separate CARES fund results in a \$0 cash balance as the fund had a \$0 balance prior to this transaction.*

# CARES - Public Health and Safety Costs

## *Accounting for reimbursement received in 2021 for 2020 costs*

- ✓ No Ordinance/Resolution by Council in accordance with Directive 2020-3
- ✓ Receipt Reimbursement from IFA into separate CARES grant fund
- ✓ File claim against separate CARES grant fund in favor of fund originally incurring expense
- ✓ Transfer money from separate CARES grant fund into the unappropriated cash balance of the fund which originally incurred the expense for appropriation by council as council deems necessary.
  - *This is very similar to the procedure used to correct an error from a prior year.*
- ✓ CARES grant fund balance will be zero.
- ✓ No money shall remain in the separate CARES grant fund for expenditure.

## Public Health and Safety Payroll Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### **EXAMPLE**

*A city had public health and safety payroll costs for the period March 1, 2020 to September 30, 2020 totaling \$750,000 paid out of **two** funds – general fund and public safety LIT fund.*

- Of that amount, \$650,000 was paid out of general fund appropriations under Salaries \$475,000; Overtime \$25,000; and Benefits \$150,000.*
- The remaining \$100,000 was paid out of public safety LIT from appropriations for Salaries \$75,000; Overtime \$15,000; and Benefits \$10,000.*

*The city received a reimbursement from IFA **in January of 2021** for the total paid - \$750,000.*

## Public Health and Safety Payroll Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### **EXAMPLE (continued)**

- *Council had not previously adopted an ordinance to transfer reimbursed payroll costs to the general fund.*
- *The city receipts the reimbursement into the separate CARES fund.*
- *Council approves a claim to transfer \$650,000 to general fund and \$100,000 to the LIT Public Safety Fund.*
- *Council then appropriates the \$650,000 in the general fund and \$100,000 in the LIT Public Safety Fund as deemed necessary following the normal appropriation procedures.*
- *The resulting receipt and disbursement posting to the separate CARES fund results in a \$0 cash balance as the fund had a \$0 balance prior to this transaction.*

# CARES - Other Permitted Costs

## *Accounting for reimbursement received in 2021 for 2020 costs*

- ✓ Receipt Reimbursement from IFA into separate CARES grant fund
- ✓ File claim against separate CARES grant fund in favor of the fund which originally incurred the cost.
- ✓ Transfer money from separate CARES grant fund into the unappropriated cash balance of the fund which originally incurred the expense for appropriation by council as council deems necessary.
  - *This is very similar to the procedure used to correct an error from a prior year.*
- ✓ CARES grant fund balance will be zero.
- ✓ No money shall remain in the separate CARES grant fund for expenditure.

## CARES - Other Permitted Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### *EXAMPLE – Framework 1 in State Examiner Directive 2020-3*

- *In 2020*, the town purchased equipment to hold virtual public meetings in the amount of \$5,000.
- The original expense is paid out of the riverboat fund.
- *In 2020* the town submitted a reimbursement request to IFA and received \$5,000 *in 2021*.

***The reimbursement is receipted into the separate CARES grant fund, which will then show a balance of \$5,000.***

- ✓ *The town will file claim against separate CARES grant fund in favor of the riverboat fund because that fund originally incurred the cost for \$5,000.*
- ✓ *The town then posts the \$5,000 disbursement to the separate CARES grant fund with a reference to the original claim and supporting documentation, bringing the balance of the separate CARES grant fund to zero.*
- ✓ *The town will receipt the \$5,000 into the unappropriated cash balance of the riverboat fund. (This amount may not be spent without appropriation.)*
- ✓ *The balance in the CARES grant fund balance will now be zero. No money shall remain in the separate CARES grant fund for expenditure*

State Examiner Directive  
Permitted Costs (other than Public Health and Safety Payroll Costs)  
Framework 2 – State Examiner Directive 2020-3

**Framework 2: IFA provides reimbursement on unpaid invoices/POs**

- ✓ Receipt money from IFA into separate CARES grant fund
- ✓ Pay Vendors from separate CARES grant fund
  - Only costs which were included in the request to IFA and directly tied to the amount provided by IFA may be paid.
  - Any difference between the amount paid to the vendor and the amount provided by IFA *must* be returned to IFA.
- ✓ CARES grant fund balance should be zero.
- ✓ No money shall remain in the separate CARES grant fund for expenditure

## CARES - Other Permitted Costs

*Accounting for reimbursement received in 2021 for 2020 costs*

*EXAMPLE – Framework 2 in State Examiner Directive 2020-3*

- *In 2020* A city ordered emergency radios for \$10,000 and submitted the reimbursement request to IFA before the payment was made for the radios.
- *In 2021* IFA reimburses the \$10,000 and the city receipts the \$10,000 into the separate CARES grant fund, which will now have a \$10,000 balance.
- ✓ *In 2021*, the town purchases the \$10,000 of equipment and submits a claim against the CARES Fund directly. These expenditures **must match the application made to IFA for the reimbursement.**
- ✓ CARES grant fund balance should be zero.
- ✓ No money shall remain in the separate CARES grant fund for expenditure




## CARES - Other Permitted Costs

### *Accounting for reimbursement received in 2021 for 2020 costs*

#### *EXAMPLE – Framework 2 in State Examiner Directive 2020-3*

- *In 2020* A city ordered emergency radios for \$10,000 and submitted the reimbursement request to IFA before the payment is made for the radios.
- IFA reimbursed the \$10,000 to the city before payment is made for the radios.
- ✓ The city receipts the \$10,000 into the separate CARES grant fund, which will now have a \$10,000 balance.
- ✓ The town purchases the \$8,000 of equipment directly from the CARES Fund *in 2021*. The type of equipment matches the description on the application to IFA.
- ✓ Since the city decided to purchase few radios, the CARES Fund has a balance of \$2,000.
- ✓ The \$2,000 must be returned to IFA bringing the balance to zero.



# Upcoming Training Opportunities

- March ILMCT Institute and Academy – March 15 to 18 (virtual)
- April – Will be announced in the March Cities and Towns Bulletin
- May – Will be announced in the March Cities and Towns Bulletin
- June – ILMCT June School in Evansville June 7-10

# Contact Information

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Directors of Audit Services

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317-232-2513

Indiana State Board of Accounts  
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Indianapolis, IN 46204





# “QUESTIONS

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