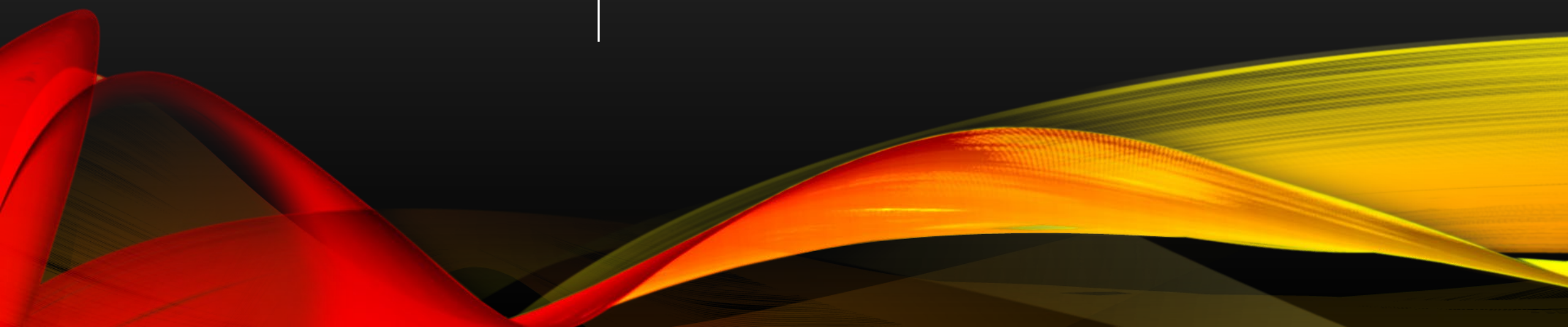


An Introduction for City  
and Town Officials

January 2024

# GATEWAY



# BEST ADVICE

Read and  
Search User  
Guide

<https://gateway.ifionline.org/help.aspx>

Email  
Helpdesk:

Gateway  
@sboa.in.gov

# SBOA GATEWAY APPLICATIONS

100R

Annual Financial Report (AFR)

Monthly and Annual Engagement Uploads

Conflict of Interest Disclosure

Food and Beverage Tax

Interlocal Agreements

E-1 Entity Annual Report (Not applicable to Cities/Towns)

ECA Risk Report (Not applicable to Cities/Towns)

# Gateway Login: <https://gateway.ifionline.org/>



[Dashboard](#) [Report Search](#) [Download](#) [Tools](#) [Learn More](#)

## An Open Door into Local Government Finance

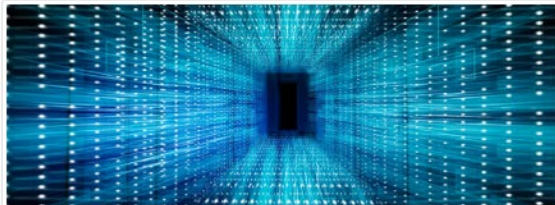
Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

[Local Officials: Login Here »](#)

[Commit of Interest Upload Tool »](#)

[Interlocal Agreement Upload Tool »](#)

[Food and Beverage Tax Form Upload Tool »](#)



### Taxpayer Portal

Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.



### Local Tax + Finance Dashboard

A straightforward view of key metrics of interest to all of us – including tax rates, income, spending, employment, as well as school corporation metrics.



### Report Search

Search reports submitted to the State of Indiana by local government units by report type, reporting unit or address.



### Download Data

Specific data sets are available to download and import into database, spreadsheet or statistical software.



# INDIANA Gateway for government units



[Home](#) [About](#) [User Guides](#)

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

*This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.*

## Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—  
notify [ibrctech@iu.edu](mailto:ibrctech@iu.edu).

[Request Authorization to Access Gateway](#)

## Announcements

### Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are *specific to the person who receives authorization*. [Read full policy »](#)

- What you will need:  
Username  
Password
- If you do not have a username and password?  
Send an email to: [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov) or click the Request Authorization to Access Gateway link.
- If you forgot your password, you can use the “Forgot your password?” link. All you will need is your Username (email address) to reset it your self.
- Once you reset your password you will receive an email from [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu) with your new password.

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Indiana Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).

POWERED BY  
Information  
for Indiana



## Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

### Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	<a href="#">Details</a>
Abstract	<a href="#">Details</a>
Assessor Reports	Jan 15
Budgets	<a href="#">Details</a>
Data Entry for CNAV and Form 22	<a href="#">Details</a>
Debt Management	<a href="#">Details</a>
Economic Development Reporting	Sep 30
File Transmission	<a href="#">Details</a>
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Agreement	Nov 15
Collective Bargaining MCUs	within 10 business days of ratification
Exclusive Representative Organization Membership Verification	Oct 1

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<a href="#">Details</a>
Monthly and Annual Engagement Uploads	<a href="#">Details</a>
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Intercal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end

Department of Workforce Development (DWD)	Deadline
CTE Appeals	April 28

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

# SBOA APPLICATIONS AND DUE DATES

### Annual Financial Report

- Schools, charter schools and turn-around academies: August 29
- All other units: March 1 (February 29 on a leap year)

### Monthly and Annual Engagement Uploads

#### Deadlines:

- 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 15th
- Annual files - August 29th for schools and ECA, March 1st for all other units

The image features a dark grey background with abstract, flowing, wavy lines in red and yellow/gold at the bottom. A thin vertical white line is positioned to the left of the text.

100R

# SELECT 100R APPLICATION

State Board of Accounts (SBOA)	Deadline
<b>100R</b>	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">Conflict of Interest Disclosure</a>	15 days after final action

## SELECT UNIT AND YEAR

Select Unit

Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
0090	<a href="#">Sosa City Unit</a>	CITY	sboatest
0094	<a href="#">Sosa Library Unit</a>	LIBRARY	sboatest
1001	<a href="#">Sosa Special District</a>	OTHER SPECIAL DISTRICT	sboatest

[Select a Unit](#) > **Select Year**

Select a Year	
<b>2023</b>	This report is <b>open</b> for editing and submission.
2022	This report is <b>not open</b> for editing and submission. It was last submitted on 1/25/2023 4:13:00 PM.
2021	This report is <b>not open</b> for editing and submission. It was last submitted on 10/13/2022 10:07:00 AM.



## 100R Main Menu ?

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

		Status
<a href="#">Unit Questions</a>	The answers to these questions help tailor the form and validation to your unit.	Complete
<a href="#">Employee Data Entry</a>	Use the form entry for manual entering of the information or to edit what you uploaded.	33 Row Entered
<a href="#">Upload File (optional)</a>	Use the Upload tool to transfer your file, which must be appropriately formatted per the Upload Specifications for 100R.	Not Uploaded
<a href="#">Nepotism Policy Upload</a>	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2020 on Jan 20 2021 7:09AM
<a href="#">Contracting Policy Upload</a>	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2022 on Nov 1 2022 11:41AM
<a href="#">100R Report Outputs</a>	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
<a href="#">Submit 100R</a>	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

# MAIN MENU

## 100R Unit Questions ?

County: sboatest County  
Unit: Sboa City Unit  
Year: 2023

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to anytime during the past year. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. This will delete any employee records for this unit for this year.	<input type="text" value="20"/>
<input type="button" value="Proceed"/> <input type="button" value="Cancel"/>	

## 100R Unit Questions ?

County: sboatest County  
Unit: Sboa City Unit  
Year: 2023

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

2. Will you enter the data manually or upload a file?	<input type="radio"/> Manual <input checked="" type="radio"/> Upload
---	--

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Has your unit implemented the following?	
6. A nepotism policy per IC 36-1-20.2	<input checked="" type="radio"/> Yes <input type="radio"/> No There is a policy on file for this unit.
7. A contracting policy per IC 36-1-21	<input checked="" type="radio"/> Yes <input type="radio"/> No There is a policy on file for this unit.

<input type="button" value="Proceed"/> <input type="button" value="Cancel"/>
--

# UNIT QUESTIONS

- Enter the number of employees (full and part time) paid during the year. Once the number of employees has been entered you will then click “Proceed”.
- Manual – manually enter information for employee compensation
- Upload – upload a file with employee compensation, created using the 100R upload specifications:  
<https://www.in.gov/sboa/files/Gateway100RUploadSpecs.pdf>
- If nepotism and contracting policies were previously uploaded you will see “There is a policy on file for this unit”. When finished you will click “Proceed”

# EMPLOYEE DATA ENTRY

## 100R Employee Data Entry ?

Save All Work

Return to 100R Main Menu

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments or 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

Set Default Address

Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
✖	Hammon	Nicholas	D		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$10,000.00	No
✖	Hill	Nicole	F		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$19,000.00	No
✖	Webb	Pamela	E		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$21,000.00	No
✖	Crowley	Patrice	A		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$22,000.00	Yes
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required

- The number of employees you entered in Unit Question 1 will automatically populate the number rows that you complete.

- All required fields will need to be completed. Additional rows can be added using the “Add Row” button.

- Make sure to use the “Save All Work” once information has been entered.

# 100R Employee Data Entry ?

Save All Work

Return to 100R Main Menu

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments or 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

Set Default Address

Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
▲	Hamilton	Nicholas	D		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$19,000.00	No
✖	Hill	Nicole	F		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$19,000.00	No
✖	Webb	Pamela	E		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$21,000.00	No
✖	Crowley	Patrice	A		302 W. Elm Street	Indianapolis	IN	46204	Field Examiner	\$22,000.00	Yes
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required	Required

## SET DEFAULT ADDRESS

If all employees work at the same address, you can use the "Set Default Address".

Enter the address, city, state, and zip. Once entered click "Apply" and the address will be added to all the rows in the employee data section.

## 100R Employee Data Entry ?

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments or 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

Set Default Address

The following address fields can auto populate the grid by entering defaults below. Click "Apply" to add the entered X default fields to each blank record. Default fields will also apply to newly added rows.

Business Address	Business City	Business State Abr	Business Zip
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Apply	Cancel		



## Contracting Policy Upload

Use this page to upload the contracting file. The acceptable formats are pdf, jpg, gif, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)

Upload file:

year	Upload date
No records to display.	



# UPLOADING AND VIEWING NEPOTISM AND CONTRACTING POLICIES

## Nepotism Policy Upload

Use this page to upload the nepotism file. The acceptable formats are pdf, jpg, gif, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)

Upload file:

year	Upload date
No records to display.	



# OUTPUT REPORTS

- Employee Listing Output Report – lists all employee data entered in the 100R “Employee Data Entry” section
- Unit Questions Output Report – reports the answers to the initial “Unit Questions” for the 100R
- Make sure to review the Employee Data for accuracy prior to submission

## 100R Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format: PDF ▾	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
<a href="#">Employee Listing</a>	This report lists all employees entered in the system for the 100R.
<a href="#">Unit Questions</a>	This report shows the unit questions as answered in the system for the 100R.


# HOW TO SUBMIT THE 100R

1. "Submit 100R" link at the bottom of the screen.

2. Review 100R Submission Screen. Click "Proceed to Submit the 100R"

3. Certify that the data contained is accurate and agrees with employment records by clicking "Submit This Report"

		Status
<a href="#">Unit Questions</a>	The answers to these questions help tailor the form and validation to your unit.	Complete
<a href="#">Employee Data Entry</a>	Use the form entry for manual entering of the information or to edit what you uploaded.	4 Rows Entered
<a href="#">Nepotism Policy Upload</a>	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2018 on Dec 7 2018 11:16AM
<a href="#">Contracting Policy Upload</a>	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2018 on Dec 7 2018 11:16AM
<a href="#">100R Report Outputs</a>	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
<a href="#">Submit 100R</a>	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

**Submit 100R** 

County: sbostest County  
Unit: Sboa City Unit  
Year: 2019

Please review the following summary before certifying that the 100R data is complete.

**100R Data Summary**

Employee Counts	
Count Stated in Unit Questions	5
Count From Entered Records	4

Compensation Summary	
Maximum Salary	\$60,000.00
Minimum Salary	\$48,000.00
Total Salary	\$207,500.00
Nepotism Policy Upload	Loaded
Contracting Policy Upload	Loaded

**Submit Report**

**Warning:** It was stated in the unit questions that there were 5 employees for this unit. However there are only 4 employee entries in the database. Please make sure that all employee records have been entered.

[Proceed to Submit the 100R](#)

**Submit 100R**

County: sbostest County  
Unit: Sboa City Unit  
Year: 2019

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

[Submit This Report](#)

# SUBMITTED 100R

- Once submitted you will see that the report has been submitted.
- You will also receive an email stating that the 100R has been submitted with the date and time. Save this for your records.
- If you realize that the 100R contains errors you will need to email: Gateway@sboa.in.gov to have the report unlocked to make corrections.
- Once corrections have been made make sure to resubmit your 100R.
- The 100R is due every year on January 31st.

**Submit 100R**

County: sbostest County  
Unit: Sboa City Unit  
Year: 2019

**The 100R Report has been submitted.** Units are **no longer required** to complete and mail in an attestation form.

[Return to the 100R Main Menu](#)



The image features a dark grey background with abstract, flowing, wavy lines in shades of red and yellow at the bottom. A thin, vertical white line is positioned to the left of the text.

AFR

# SELECT AFR APPLICATION

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">Conflict of Interest Disclosure</a>	15 days after final action on the contract or purchase
<a href="#">E-1 Entity Annual Report</a>	60 days after entity's fiscal year ends
<a href="#">ECA Risk Report</a>	Aug 29

## SELECT UNIT AND YEAR

### Select Unit

### Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County	Role	
9999	<a href="#">Sboa Charter School Unit</a>	CHARTER SCHOOL	sboatest	Editor	<a href="#">User Permissions</a>
9002	<a href="#">Sboa City Test Unit 2</a>	CITY	sboatest	Submitter	<a href="#">User Permissions</a>
9996	<a href="#">Sboa City Unit</a>	CITY	sboatest	Submitter	<a href="#">User Permissions</a>

[Select a Unit](#) > **Select Year**

County: sboatest County  
Unit: Sboa City Unit

Click a link below to select your year. Changes to a prior year report do not affect the next year.

Select a Year	
<a href="#">2023</a>	This report is available for editing.
<a href="#">2022</a>	This report is available for editing.
<a href="#">2021</a>	This report is available for editing.
<a href="#">2020</a>	This report is locked and no longer available for editing.

## Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

### Unit Information

		Status
<a href="#">Unit Questions</a>	The answers to these questions determine what forms are available in the system.	Complete
<a href="#">Identify Enterprises</a>	Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.	Not Entered
<a href="#">Departments</a>	Select departments that are in use and provide local names for some departments.	2 Department(s)
<a href="#">Schedule of Officials</a>	Enter information regarding officials and contact information.	Complete

### Core Reporting

		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	36 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$1,662,992 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	37 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	1 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	2 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	1 Record(s)
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

### System Functions

		Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel. For detailed instructions view the <a href="#">Read Me</a> file.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings. Document AFR 2nd party review.	Not Reviewed
<a href="#">Submit Annual Report</a>	Submit the annual report to SBOA.	Not Submitted

# MAIN MENU

# UNIT QUESTIONS

## AFR Unit Questions

Please answer all of the questions below by clicking Yes or No as appropriate. Please make sure you answer the questions correctly as they will determine the information required for you to complete your annual report.

<p><b>1. Has your unit received or disbursed any Federal money from grants?</b> The amount of Federal funding that is received or disbursed during the year affects the type of engagement that you are required to have performed by the State Board of Accounts as well as the format and content of the Financial Statements. Federal grants can come to you in different forms including: direct grants from Federal agencies; Amounts passed through from the State; Loan and Loan guarantee programs (including the State Revolving Loan Program, if part of the equivalency program); Receipt of Donated property; Food commodities; Interest subsidies; Insurance; Endowments; and Program income. Click below for more information on grants. <a href="#">Additional Information</a></p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>2. Did your unit disburse money for financial assistance to non-governmental entities?</b> Examples include Volunteer Fire Departments, 4H, YMCA, Youth League, Senior Citizen Centers, etc. Do not consider amounts you paid for goods or services in answering this question.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>3. Does your unit have any Utilities or other Enterprises?</b> Governmental units often provide services that are operated like a business and charge fees to external users for goods or services rather than receiving tax dollars. These activities are called Enterprises. The most common Enterprises are utilities such as Water and Wastewater. Other types of Enterprises could include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>4. Does your unit departmentalize?</b> Departments are areas of responsibility within a unit that do not act like enterprises. Examples of departments include: Auditor, Sheriff, Mayor.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>5.1 Did your unit have outstanding debt at any time during the year, including at year-end?</b> Debt can be in the form of bonds, notes, loans, or judgments payable over more than one year. Leases are considered separately (see question 6 below).</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>5.1a If yes, do the bond covenants or loan agreements require you to receive an audit?</b></p>	<input type="text" value="Yes - Annually"/>
<p><b>5.2 Does your unit plan to issue new bond debt in the next 12 months?</b> New bond issuance often requires an audit of your records within the last two years. It's important to provide the most up to date information as soon as you become aware. Audit schedules are planned out in March for the remainder of the year. If you anticipate that you will issue new bonds in the next 12 months, you should answer Yes here.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>6. Does your unit have any outstanding leases?</b> A contract by which one party conveys land, property, services, etc., to another for a specified time, usually in return for a periodic payment.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>7. Do you maintain records listing the types and values of assets owned by the unit?</b> Assets include land, buildings, infrastructure, vehicles, equipment, etc.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>7a. What is your capital asset threshold?</b></p> <input type="text" value="5000"/>	
<p><b>8. Do you have data files from your accounting system to upload your beginning fund balances, receipts and disbursements?</b> You must get these files from your vendor's accounting system. If you have questions on how to get these files, please contact your vendor.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>9. What accounting system is used to maintain the entity's financial activity? This is the system where you obtained the information reported in the Annual Financial Report on Gateway. This does not include software used by other departments for supplemental Annual Financial Reports.</b></p>	<input type="text" value="Tyler TechMunis"/>

<p><b>10. Do you anticipate that you will produce GAAI* statements for your unit as a whole and require an audit of these statements?</b> As a reminder, only regulatory statements are compiled from AFR gateway data submissions. The unit is responsible for completion of GAAI* statements, either through its own employees or contract, and must have these statements available at the time of audit.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>11. Does your unit provide other post-employment benefits (OPEB) to employees?</b> OPEB are benefits other than pensions that are provided to retired employees. These benefits principally involve health care benefits, but may also include life insurance, disability, legal and other services.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>12. Did your unit make interfund transfers during the year?</b> An interfund transfer moves money from one fund to another fund. For example, moving General Fund money to the Rainy Day Fund.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>13. Do you have significant contingent liabilities?</b> A contingency is an existing condition, situation, or set of circumstances involving uncertainty to a government that will ultimately be resolved when one or more future events occur or fail to occur.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>14. Do you have significant commitments?</b> Commitments are existing arrangements to enter into future transactions or events, such as long-term contractual obligation with suppliers for future purchases at specified prices or sometimes as specified quantities.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>15. Do you participate in any joint ventures?</b> Legal entity of other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or responsibility.</p>	<input type="radio"/> Yes <input checked="" type="radio"/> No
<p><b>16. Are there related party transactions?</b> Transaction that an informed observer might reasonably believe reflects considerations other than economic self-interest based upon the relationship that exists between the parties to the transactions. The term is often used in contrast to an arm's-length transaction.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>17. Is your unit affected by tax abatements through direct or indirect agreements?</b> A tax abatement is an agreement between one or more governments and an individual or entity in which one or more governments promise to forgo tax revenues to which they are otherwise entitled and the individual or entity promises to take a specific action that contributes to economic development or benefits the government or citizens.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>18. Did your unit have Interfund Loans (Due to-Due from) at year end?</b> An interfund loan is a transfer that moves money from one fund to another fund that will need to be repaid.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>19. Do you have conduit debt?</b> A debt instrument issued in the name of a state or local government that is for the benefit of a third party that is primarily liable for the repayment of the debt instrument.</p>	<input type="radio"/> Yes <input checked="" type="radio"/> No
<p><b>20. Do you have landfill closure and postclosure care?</b> Costs incurred to provide for the protection of the environment that occur near or after the date that a municipal solid-waste landfill stops accepting solid waste and throughout the postclosure period.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>21. Has your unit established any of the following entities?</b> Holding Corporation (Building Corp) Redevelopment Authority Land Bank</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>22. Do you have a disaster recovery plan?</b></p>	<input type="text" value="Yes, through vendor"/>
<p><b>23. Does the unit have one or more credit and/or debit cards issued in the name of the unit?</b></p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>24. Are electronic fund transfers (eFT) permitted for cash?</b></p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p>The following must be filed with the Annual Report per IC 5-11-1-27 (h).</p>	
<p>I certify that my unit has adopted the minimum internal control standards as required per IC 5-11-1-27(e).</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p>If yes, I certify that all personnel defined by IC 5-11-1-27(c) received training concerning the internal control standards adopted by my unit.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><input type="button" value="Proceed"/> <input type="button" value="Cancel"/></p>	



# IDENTIFY ENTERPRISES (IF APPLICABLE)

[Select Unit and Year](#) > [AFR Main Menu](#) > **Identify Enterprises**

County: sboatest County  
Unit: Sboa City Unit  
Year: 2019

**IMPORTANT:** Click on 'Save All Work' to save changes before leaving data entry pages. Also, avoid using double quotes.

## Identify Enterprises ?

[Save All Work](#) [Return to AFR Main Menu](#)

Identify and describe your utilities and other enterprises that operate like a business. Examples of other types of enterprises include: Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.

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

[Add Row](#)

Delete	Name	Enterprise Type	Description	
X	Storm Water	Storm Water Utility	Storm Water	
X	Wastewater	Wastewater Utility	Wastewater	
X	Water	Water Utility	Water	

[Save All Work](#) [Return to AFR Main Menu](#)

## Departments ?

Year: 2019

[Return to AFR Main Menu](#)

Check to Include	Department Number	Standard Department Name	Local Department Name	Add
<input type="checkbox"/>	0040	Controller		
<input checked="" type="checkbox"/>	0041	Clerk-Treasurer (City/Town Units Only)		
<input type="checkbox"/>	0042	Clerk (Clerk/Treasurer)		
<input type="checkbox"/>	0043	Treasurer (City/Town Units Only)		
<input checked="" type="checkbox"/>	0044	Mayor		
<input type="checkbox"/>	0050	Deputy Controller		
<input type="checkbox"/>	0054	Deputy Mayor		
<input type="checkbox"/>	0066	PTABOA Board		
<input type="checkbox"/>	0067	Board Of Education		
<input checked="" type="checkbox"/>	0069	City Council/Town Board (Common Council)		
<input type="checkbox"/>	0070	Town Board Of Trustees		
<input type="checkbox"/>	0071	Police Merit Board/Commission		
<input type="checkbox"/>	0072	City-County Council		
<input type="checkbox"/>	0073	Port Authority		
<input type="checkbox"/>	0074	Council Of Governments		
<input type="checkbox"/>	0075	Board Of Public Works		
<input type="checkbox"/>	0076	Board Of Public Safety		
<input type="checkbox"/>	0077	Board Of Public Works & Safety		
<input type="checkbox"/>	0078	Board Of Zoning Appeals		
<input checked="" type="checkbox"/>	0079	Plan Commission		
<input type="checkbox"/>	0080	Fire Commission		
<input type="checkbox"/>	0081	Board Of Examiners		
<input type="checkbox"/>	0101	Planning & Zoning		
<input type="checkbox"/>	0102	Regional Planning (NEIRCC)		
<input type="checkbox"/>	0103	Community Planning & Development (Chamber Of Commerce)		

SELECT  
DEPARTMENTS  
(IF APPLICABLE)

# SCHEDULE OF OFFICIALS

## Schedule of Officials ?

Please fill out the form below as completely as possible. You may leave an item blank if it is not applicable. Check the Mark Complete checkbox at the bottom of the screen when finished.

[Save All Work](#) [Return to AFR Main Menu](#)

Legal Name of City:	Sboa City Unit
Primary Contact Person:	<i>required</i>
County City Resides In	sboatest
Office Street Address:	<i>required</i>
Office City:	<i>required</i>
Office Zip:	<i>required</i>
Office Phone:	<i>required</i>
Fax	
Email Address:	<i>required</i>

OFFICIALS: (Please complete the following with names, dates, & addresses of officials.) (Make sure to include the entire term for elected officials. Others will be on an annual basis.)

Controller/Clerk Treasurer (Name):	
Current Term Begin Date:	
Current Term End Date:	
Beginning Date of Initial Term:	
Current Home Address:	
Email:	

Please list prior Controller, if person held position since prior audit.

Name:	
Term:	
Current Home Address:	
Email:	

# FINANCIAL DATA BY FUND

Beginning Balance Investments – carried forward from the prior years ending Investment Balance.

Beginning Balance Cash – carried forward from the prior years ending Cash Balance.

Note: Beginning Balances can be manually adjusted on this screen (if necessary)

Receipts and Disbursements – to add or edit information click the “Add/Edit” button in blue

Ending Balance Investments and Ending Balance Cash – amounts are calculated using Beginning Balance + Receipts – Disbursements data

Select Unit and Year > [AFR Main Menu](#) > Financial Data by Fund

County: sboatest County  
Unit: Sboa City Unit  
Year: 2023

**IMPORTANT:** Click on 'Save All Work' to save changes before leaving data entry pages. Also, avoid using double quotes.

## Financial Data by Fund ?

[Save All Work](#) [Return to AFR Main Menu](#)

Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund. Beginning Balance Investments and Beginning Balance Cash fields may be edited by clicking directly on the grid. Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

### Governmental Activities (Add a fund to this grid)

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
X		011 - FAB NEW 101157 Food and Beverage Tax	\$0.00	\$500,000.00	\$0.00	\$500,000.00 <a href="#">Add/Edit</a>	\$1,000,000.00 <a href="#">Add/Edit</a>	(\$500,000.00)
X		1101 - GENERAL FUND 101001 General	\$0.00	\$0.00	\$395,146.45	\$0.00 <a href="#">Add/Edit</a>	\$0.00 <a href="#">Add/Edit</a>	\$395,146.45
X		2201 - MOTOR VEHICLE HIGHWAY 102001 Motor Vehicle Highway	\$0.00	\$0.00	\$204,532.86	\$0.00 <a href="#">Add/Edit</a>	\$0.00 <a href="#">Add/Edit</a>	\$204,532.86

[Save All Work](#) [Return to AFR Main Menu](#)



# ADDING A FUND

## Adding a Fund

The first 3 steps when adding a fund are the same regardless of whether it is a standard fund or custom fund.

1. Step 1: "Enter the local name used for this fund." This name should match your accounting records.
2. Step 2: "Enter the local number used for this fund." This number should match your accounting records. If your local unit does not number funds, create a number that will be unique to this fund. The report sort order is based upon the beginning digits of your local fund number. Depending upon how many digits are in your fund numbers you may want to add any necessary leading zeros so that your funds are not listed in an unexpected order.
3. Step 3: "Check here if this fund is associated with a federal grant." This step is designed to help ensure grant information is entered, when necessary. For additional information related to grants, see the [Grants](#) section of this User Guide and/or [Frequently Asked Questions](#).

## Adding a Standard Fund

To create a standard fund, begin on the Financial Data by Fund section. Click on the "Add a fund to this grid" link. Complete steps 1, 2 and 3 according to the instructions on the screen. In step 4 enter a key word related to the fund you are attempting to add. Select the most appropriate fund name that appears in the search results. If the search results do not generate an appropriate standard fund name, or if the results state "No Matches Found", you may want to search using another key word. In a hypothetical example below, suppose a local unit received COIT funds based upon special legislation. The local unit named this fund "COIT - ABC Program". To determine if there is an appropriate standard fund that has not been used yet, the best search criteria would be "COIT". Note below that the search results indicate there are three available standard funds that contain "COIT". If "COIT - Special Legislation" adequately describes the local unit's fund, click on this standard fund name within the search results. This standard fund name will then appear in bold and appear on the right hand side of the screen. To add this standard fund, click on the "Click here to add this fund" link.

In some instances you may not be able to find a standard fund even though it is commonly used (e.g. payroll, bond and interest). This is because a standard fund can only be used once, but a local unit could have multiple funds with similar purposes. For example, a local unit could have multiple Bond and Interest funds, one for each bond issue, so each fund needs to be added separately as a custom fund.

# ADDING A CUSTOM FUND

## Adding a Custom Fund

If you can't find a suitable standard fund, then you need to build a custom fund. To build a custom fund, click on the "Build a Custom Fund" link (shown above) on the initial Add a Fund screen. At that point a similar screen appears, but questions will display to help determine if the custom fund should be added to the Governmental Activities grid or an Enterprise grid.

After answering any questions that appear on the screen, click on the "Proceed to next step" link. If you decide not to add the custom fund at this time, click on the "Return to Standard Fund Entry" link or click on one of the breadcrumbs and the entry will not be saved.

# FUND TYPE SCHEDULE

## Fund Type ?

[Save All Work](#) [Return to AFR Main Menu](#)

Select a fund type for each record in financial data by fund.

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

Local Fund Name	Fund Type	
011 - FAB NEW 101157 Food and Beverage Tax	Special Revenue	
1101 - GENERAL FUND 101001 General	General Fund	
2201 - MOTOR VEHICLE HIGHWAY 102001 Motor Vehicle Highway	Special Revenue	
2202 - LOCAL ROAD & STREET	Special Revenue	

[Save All Work](#) [Return to AFR Main Menu](#)

- You must select any missing fund types.
- Fund types will be carried over from prior years and default fund types will be assigned where possible.
- Adjust as necessary

## Capital Assets ?

Save And Recalculate Return to AFR Main Men

Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year. If you have infrastructure, but don't have valuations for it, submit the Annual Report with a temporary value of \$ 9.99 and estimate the value later. See [this page](#) for information on various methodologies for estimating the value of infrastructure. Once you have estimated the value, correct the Annual Report and resubmit.

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

### Governmental Activities - Non-Depreciable Assets

Government or Enterprise	Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Land	\$649,321.00	\$10.00	\$20.00	\$649,311.00
Construction in Progress	\$100,000.00	\$30.00	\$40.00	\$99,990.00
Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00

### Governmental Activities - Depreciable Assets

Government or Enterprise	Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Infrastructure	\$100,000.00	\$200.00	\$0.00	\$100,200.00
Buildings	\$417,325.00	\$0.00	\$0.00	\$417,325.00
Improvements Other Than Buildings	\$80,761.00	\$5,000.00	\$0.00	\$85,761.00
Machinery, Equipment, and Vehicles	\$320,405.00	\$0.00	\$10,000.00	\$310,405.00
Books and Other	\$0.00	\$0.00	\$0.00	\$0.00

### Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Infrastructure	\$0.00	\$50.00	\$0.00	\$50.00
Buildings	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Improvements Other Than Buildings	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Machinery, Equipment, and Vehicles	\$39,285.72	\$5,000.00	\$10,000.00	\$34,285.72
Books and Other	\$0.00	\$0.00	\$0.00	\$0.00

# CAPITAL ASSETS

- Beginning Balances is carried forward from prior ending balance
- All "Required" fields must have data entered.
- Make sure to "Save and Recalculate" once data is entered.



# GRANTS

- This schedule is used to create the SEFA.
- Information from the previous year will be rolled over for your convenience but must be updated as need.
- All “Required” fields must have data entered.
- Use the scroll bar at bottom to access fields to the right
- Make sure to “Save All Work” once data is entered. New entries that are incomplete will not be saved.
- If you prefer use an upload to enter your Grants information is available in the User Guide at the link below and on the SBOA website under your unit type.  
[https://gateway.ifionline.org/userguides/AFRguide#nav\\_GrantUpload](https://gateway.ifionline.org/userguides/AFRguide#nav_GrantUpload)

## 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!

### Upload CSV

Optional

Choose File No file chosen

Upload Data

Delete	Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing (#.#.###)	Award Name	Award Number	Grant Type
✗	VOCA 2020	Crime Victim Assistance	US Department of Justice	Indiana Criminal Justice Institute	16.575	2019 VOCA Assistance	2019-V2-GX-0014	Reimburs
✗	Teen Court 2020	Juvenile Justice and Delinquency Prevention	US Department of Justice	Indiana Criminal Justice Institute	22.222	2019 Title II	2019-JX-FX-0033	Reimburs
✗	HMEP 2020	Interagency Hazardous Materials Public Sector Training and Planning Grants	US Dept of Transportation	Indiana Department of Homeland Security	20.703	Hazmat training and Exercise	693JK31940014IHMEP	Reimburs
✗	HMEP 2021	Interagency Hazardous Materials Public Sector Training and Planning Grants	US Dept of Transportation	Indiana Department of Homeland Security	20.703	Kosciusko HMEP Exercise	693JK31940014IHMEP	Reimburs
✗	Bridge #161 2024	Highway Planning and Construction	US Department of Transportation	Indiana Department of Transportation	20.205	Bridge #161: CR 200S over Walnut Creek	Des #1802917	Reimburs
✗	Bridge #227	Highway Planning and Construction	US Department of Transportation	Indiana Department of Transportation	20.205	Bridge #227: South Hand Street over Walnut Creek	Des #1702886	Reimburs
✗	CHIRP-Program Click It to Live It	State and Community Highway Safety	US Department of Transportation	Town of Winona Lake	11.111	Comprehensive Hoosier Highways Injury Reduction Program (CHIRP)	69A37518300001640IN	Reimburs
✗	CHIRP-DUITF Operating While Intoxicated	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	US Department of Transportation	Town of Winona Lake	20.608	Comprehensive Hoosier Highways Injury Reduction Program (CHIRP)	69A37518300001640IN	Reimburs
✗	SAVE 2020	National Priority Safety Programs	US Department of Transportation	Town of Winona Lake	20.616	FY 2020 405D	69A3752030000405DIN	Reimburs
✗	SAVE 2121	State and Community	US Department	Town of Winona Lake	33.333	402 State and Community Highway	69A37521300004020IN	Reimburs

## Accounts Payable/Receivable ?

Save All Work

Please enter the total dollar amount of your Accounts Payable and Accounts Receivable for your Governmental Funds and each enterprise.

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$4,807.00	\$7,492.00

ACCOUNTS  
PAYABLE/  
ACCOUNTS  
RECEIVABLE



# TRANSFER SCHEDULE

## Transfer Schedule

Save All Work

Return to AFR Main Menu

AFTER you have completed the Financial Data by Fund section, complete this Transfer Schedule with all transfers made between funds during the year. The drop down lists are populated based upon the Fund Numbers and Names that currently exist within the Financial Data by Fund section. CAUTION: Subsequent changes to the Financial Data by Fund section can cause some or all previously entered data within this Transfer Schedule section to be automatically WIPED OUT. If it becomes necessary to make changes to the Financial Data by Fund entries, consider taking screenshots of this section's data first, or generating and saving a copy of the Transfer Schedule report, to allow for more efficient re-entry of data.

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

## Transfer Schedule

Add Row

Delete	Transfer From	Transfer To	Amount
X	1101 GENERAL FUND	2202 LOCAL ROAD & STREET	\$2,690.00
X	2400 CARES ACT FUND	2243 FIRE GENERAL FUND	\$6,751.00

011 FAB NEW  
1101 GENERAL FUND  
2201 MOTOR VEHICLE HIGHWAY  
2202 LOCAL ROAD & STREET  
2203 MVH RESTRICTED  
2204 PARK & RECREATION  
2228 LECE - LAW ENFORCEMENT CONTINUING EDUCATION  
2234 UNSAFE BUILDING FUND  
2235 CASINO/RIVERBOAT FUND  
2236 RAINY DAY FUND  
2243 FIRE GENERAL FUND  
2256 OPIOID SETTLEMENT UNRESTRICTED  
2257 OPIOID SETTLEMENT RESTRICTED  
2400 CARES ACT FUND  
2401 AMERICAN RECOVERY DI AN ACT

For each a general

with the activities of the fund making the transfer that is identified in the above schedule, provide a general description can be provided even if multiple funds are impacted or more than one

- Enter transfers made between funds. This should correspond to transfers entered in Financial Data by Fund Section.
- The funds dropdowns are generated from those entered in the Financial Data by Fund so this schedule should be completed after the Financial Data by Fund is complete.
- If there are multiple transfers from one fund to another, they should be combined.

# INTERFUND LOAN (DUE TO/DUE FROM) SCHEDULE

- Enter the balance of Interfund Loans at year end.
- The funds dropdowns are generated from those entered in the Financial Data by Fund so this schedule should be completed after the Financial Data by Fund is complete.

**Interfund Loan (Due to/Due from)** Save All Work Return to AFR Main Menu

Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.

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

Add Row

Delete	Due From	Due To	Amount
X	1101 GENERAL FUND	2204 PARK & RECREATION	\$1,000.00
X	011 FAB NEW	Required	Required

**Total: \$1,000.00**

**Total: \$1,000.00**

Save All Work Return to AFR Main Menu

The dropdown menu for 'Due From' includes the following options:

- 011 FAB NEW
- 1101 GENERAL FUND
- 2201 MOTOR VEHICLE HIGHWAY
- 2202 LOCAL ROAD & STREET
- 2203 MVH RESTRICTED
- 2204 PARK & RECREATION
- 2228 LECE - LAW ENFORCEMENT CONTINUING EDUCATION
- 2234 UNSAFE BUILDING FUND
- 2235 CASINO/RIVERBOAT FUND
- 2236 RAINY DAY FUND
- 2243 FIRE GENERAL FUND
- 2256 OPIOID SETTLEMENT UNRESTRICTED
- 2257 OPIOID SETTLEMENT RESTRICTED
- 2400 CARES ACT FUND
- 2401 AMERICAN RECOVERY PLAN ACT
- 2500 FINAL GRADE CERTIFICATION
- 2501 COMMUNITY DAY CELEBRATION

# DEBT

## Debt ?

Save All Work Ret

Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.

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

### Governmental Activities - Long Term Debt

Add Row

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2023	Additions
X	General Obligation Bonds	Go Bonds	\$0.00	\$2,000,000.00
X	Revenue Bonds	Redevelopment	\$5,800,000.00	\$0.00
X	Required	Required	Required	Not A Number

New Row Inserted. Please Update Records.

### Governmental Activities - Short Term Debt

Add Row

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2023	Additions
X	Tax Anticipation Warrants - Short Term	Equipment	\$50,000.00	\$0.00

- Information will roll forward. Beginning balances will show the ending balance from prior year. They can be edited if necessary.
- All required fields must be completed. Scroll right to access additional fields.
- This schedule will be required even if you answered the unit question no debt.

	Reductions	Ending Principal Balance as of Dec. 31, 2023	Principal Due In 2024
	\$0.00	\$2,000,000.00	\$200,000.00
	\$600,000.00	\$5,200,000.00	\$600,000.00
	Not A Number	\$0.00	Required

### bt

Add Row

Balance 2023	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2023
00.00	\$0.00	\$4,000.00	\$46,000.00



# LEASES

- The leases will rollover from previous years and can be updated as needed.
- All required fields must be completed.
- Only leases in effect at year end should be entered.
- This schedule will be required even if you answered no to the unit question on leases.
- Select “Add Row” to add a new lease
- To delete a row, click the red X
- Make sure to “Save All Work” prior to continuing

**Leases** ? Save All Work Return to AFR Main Menu

Enter the annual lease payment for all leases in force as of the end of the year. Please include all Capital and Operating Leases. Schools should also include School Building Corporation leases.  
Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

**Governmental Activities** Add Row

Delete	Lessor	Description or Purpose	Annual Lease Payment Due In 2024	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY	Will you retain ownership of the property at the end of the lease term?
X	abc lessor	auto fleet	\$98,650.00	01/21/2024	12/31/2025	No
X	Cardinal Equipment	Equipment	\$7,500.00	04/01/2022	03/31/2028	Yes
X	Required	Required	Required	Required	Required	Required

New Row Inserted. Please Update Records.

Save All Work Return to AFR Main Menu



# FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES

## Financial Assistance to Non Governmental Entities ?


[Save All Work](#) [Return to AFR Main Menu](#)

Enter information on financial assistance your unit has given to non governmental entities during the year. Examples include Volunteer Fire Departments, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid vendors for goods or services in answering this question. For further clarification, see the notes below this entry grid.

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

[Add Row](#)


Delete	Name	Federal Tax ID ##-####	Street Address	Suite No.	City	State Abr.	County	Operating C Name
X	ymca	12-1234567					Adams Co., IN	



[Save All Work](#) [Return to AFR Main Menu](#)

Be sure to scroll right to enter all required fields.

Operating Officer Name	Phone Number ###-###-####	Description of Funding	Amount	Type
		Fee For Service	\$5,000.00	YMCA/YWCA



# OPEB

Answer these questions for the full year just ended.

\*Name of the OPEB Plan

\*Type of OPEB Plan

\*Select the benefits provided under this OPEB plan:

- Medical  Dental  Vision  Hearing  Death Benefits  Life Insurance  Disability  Long-term Care

Plan Administrator (if any)

\*Company Name

\*Street Address

\*City

\*State

\*Zip (e.g. 99999)

\*Contact Person

\*Phone (e.g. 999-999-9999)

\*e-mail (e.g. example@example.com)

\*Employer Sponsoring the Plan

Current Number of Plan Members

\*Inactive employees or beneficiaries currently receiving benefit payments

\*Inactive employees entitled to but not yet receiving benefits

\*\*Active employees currently receiving benefits or are entitled to not yet receiving benefits

Actuarial Information

\*Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?  Yes  No

Contribution Rates (as a percentage of covered payroll and not the percentage of premium paid by employer and employee)

\*Employer (e.g. 99.99)

\*Plan Members (e.g. 99.99)

\*Annual Covered Payroll (e.g. 9999.99)

\*Cost Method for Funding Purposes

## OPEB ?

Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.

[Add a OPEB Plan](#)

OPEB Plan Name	Edit	Delete
SBOA City Employee Benefit Plan	<a href="#">Edit Plan</a>	<a href="#">Delete OPEB</a>

[Return To the Main Menu](#)

# OPEB

# PENSIONS

## Pensions

---

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

- Public Employees Retirement Fund  1937 Firefighter's Pension Fund  
 Teachers Retirement Fund  1977 Police and Firefighter's Pension Fund  
 1925 Police 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? (Note: This does NOT include deferred compensation plans such as those under sections 401(k), 403(b), and 457)

- Yes  No

Add a plan entry in the table below for each additional plan the unit has.

3. When complete, mark the form as completed and click on 'Save This Form'.

Marking the form as complete locks the form for editing. To edit the form again, uncheck 'This form is complete', and click on 'Save This Form'.

- This form is complete

## Tax Abatements ?

Save All Work

Return to AFR Main Menu

Complete the schedules below with information about tax abatements that have an effect on this unit.

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

### Direct Agreements

Agreements entered into by the reporting governments

Add Row

Delete	Abatement Name	Purpose of the Abatement Program	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of the Tax Abatements	
X	<input type="text"/>	econ dev	property	\$5,000.00	\$0.00	

### Indirect Agreements

Agreements entered into by other governments and reduce the reporting government's tax revenues.

Add Row

Delete	Government Name	Name of Abatement	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of the Tax Abatements	
--------	-----------------	-------------------	-------------------------------	--	--	--

# TAX ABATEMENT



# SURETY BONDS

## Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position: Judge ▼

Check if this position does not exist for this unit:

Check if this position is not bonded as required by IC 5-4-1-18(a)::

Type of Bond: - select - ▼

Amount of Bond:

Term of Bond Start Date:  End Date:

Upload file (jpg, pdf, gif, tif, png):  
 No file chosen

Status	Required Positions
✓	Controller
✓	Clerk/Treasurer
✓	Clerk
X	Judge

There can be no 'X's in this table in order to submit. Use the position dropdown at left to add a reference for each position.

Position/Title	Not Bonded	Type	Name	Amount of Bond	Entry Date	Term Ends	
Controller	False	Individual Bond	cde, ab	\$5,000.00	11/29/2023 11:51:24 AM	12/31/2024	<a href="#">View File</a> ✕
Clerk	True				11/29/2023 11:51:38 AM		✕
Clerk/Treasurer	False	Individual Bond	Smith, Jane	\$75,000.00	1/2/2024 1:46:58 PM	12/31/2024	<a href="#">View File</a> ✕

- All required positions must be entered to complete this form
- If a green check mark is included in the “Status” column the requirement is fulfilled
- If a red X is included in the “Status” column the requirement has not been fulfilled.
- If a position does not exist and is not bonded, you will check both boxes.
- “Save” the entry and it will be added to the completed status.

# ANNUAL REPORT OUTPUTS

The reports show information that has been entered on various schedules. Reports can be viewed and exported as PDF or Excel file for your review and records.

## Annual Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

<b>Report Output Format:</b> PDF ▼	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format.
<a href="#">Accounts Payable/Receivable</a>	List Accounts Payable/Receivable entries for the governmental unit and enterprises.
<a href="#">Capital Asset Statement</a>	List the Capital Assets (land, building, equipment, etc) as of the end of the year.
<a href="#">Cash Fund Statement</a>	List the Beginning Balance (Cash Only), Total Receipts, Total Disbursements, and the Ending Balance (Cash Only) by Fund.
<a href="#">Cash and Investment Fund Statement, Zero Balance Funds</a>	List funds that have receipts, disbursements and an ending balance of zero. This indicates funds with no activity. These funds must be deleted before you can submit.
<a href="#">Beginning &amp; Ending Cash Balance Comparison</a>	List funds that have a beginning balance that does not match the previous years ending balance.
<a href="#">Beginning &amp; Ending Investment Balance Comparison</a>	List funds that have a beginning balance that does not match the previous years ending balance.
<a href="#">Cash &amp; Investment Combined Statement</a>	List the Beginning Balance (Total of Cash and Investments), Total Receipts, Total Disbursements, and the Ending Balance (Total of Cash and Investments) by Fund. Note: The receipt and disbursement figures are net of the investment transactions.
<a href="#">Custom Funds</a>	List the custom funds added by the unit. These are the funds that aren't linked to a Fund in the Standard Fund list.
<a href="#">Debt Statement</a>	List the unit's debts, by debt class.
<a href="#">Deficit Fund Balance</a>	List the funds with a negative cash and investment balance as of the end of the year.
<a href="#">Detailed Disbursements for All Funds</a>	List the disbursements by fund and disbursement category.
<a href="#">Detailed Disbursements for Funds with Departments</a>	List the disbursements by fund and disbursement category.
<a href="#">Detailed Receipts</a>	Detailed Receipts are no longer required to be advertised, however IC 36-6-4-13 requires that the abstract advertised contain a statement that this information is available for inspection in the County Auditor's office.
<a href="#">Financial Assistance to Non Governmental Entities</a>	List the detailed financial assistance to non governmental entities.
<a href="#">Fund Type Schedule</a>	List the fund types selected for each fund.
<a href="#">Grant Schedule</a>	List the detailed grant information.
<a href="#">Interfund Loan Schedule</a>	This report lists the ending balance of all loans between funds at year end.
<a href="#">Investment Fund Statement</a>	List the Beginning Investment Balance, Total Investments Purchased, Total Investments Sold, and the Ending Investment Balance by Fund.
<a href="#">Leases</a>	List the amount of lease payments in force as of end of year.
<a href="#">OPFB</a>	Information about what other postemployment benefit (OPFB) plans the unit administers or participates in.
<a href="#">Schedule of Officials</a>	Printable output of your Schedule of Officials.
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.
<a href="#">Transfers</a>	This report is based upon your Receipt and Disbursement entries within the Financial Data by Fund section. List 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.
<a href="#">Unit Questions</a>	List the unit questions that are required at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report.
<a href="#">Pensions</a>	List reported pension information here.
<b>Full Report</b>	
<a href="#">Full Report</a>	This is the full report made available on the public site.
<b>Advertising Outputs - Only reports listed below need to be advertised.</b>	
<a href="#">Cash &amp; Investment Combined</a>	Version of the statement for advertising purposes

# UPLOAD FILES

If your unit would prefer to upload text files in lieu of entering the Financial Data by Fund information manually, you will upload files. Your software company should be able to assist you.

The User Guide describes the process at:

[https://gateway.ifionline.org/userguides/AFRguide#nav\\_UploadFiles](https://gateway.ifionline.org/userguides/AFRguide#nav_UploadFiles)

Upload specification and file layout are available on the SBOA website at: <https://www.in.gov/sboa/files/UploadFileLayouts2023.xlsx>

County: Boone County  
Unit: Show City Unit  
Year: 2023

Upload Files ?

Upload Files

Do you have a Departments file to upload? You must select yes or no before the uploaded files can be processed.

Yes  No

Select a file type

- Select a file type
- Contact Information
- Beginning Balances
- Receipts
- Disbursements

Browse

File Type	Status
Contact Information	
Beginning Balances	
Receipts	
Disbursements	

Reset upload

Your financial statement, and SEFA if applicable, will be generated and sent to you for approval.

If you are interested in running the financial statement for your own purposes, such as to see if AFR changes end up as desired on the statements, you may do it yourself here.

# FINANCIAL STATEMENT- SEFA





# SUBMIT ANNUAL REPORT

**Submit Annual Report**

Your report entries have been reviewed to make sure that it meets minimum standards for submission. The results are below. A successful review at this level should not be considered a final approval of this submission.

**Submission Errors**  
No errors were found that would prevent submission.

**Submission Warnings**  
There are no warnings for this submission.

**Submit Report**  
[Proceed to Submit the Annual Report](#)

After reading and agreeing to the certification statement, click on the "Submit This Report" button. The online certification includes these two lines for non-school units: "I understand that if an audit is required due to the level of Federal funding expended by this entity, the data entered here will be used to generate a financial statement in accordance with the regulatory basis of accounting. I understand that this financial statement will be audited by the State Board of Accounts unless I choose to provide financial statements in accordance with another acceptable basis of accounting."

**Submit Annual Report**

**CERTIFICATION:** This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief. I understand that if an audit is required due to the level of Federal funding expended by this entity, the data entered here will be used to generate a financial statement in accordance with the regulatory basis of accounting. I understand that this financial statement will be audited by the State Board of Accounts unless I choose to provide financial statements in accordance with another acceptable basis of accounting.

[Submit This Report](#)

After submission, a confirmation screen appears as below. The attestation form is no longer required.

**Submit Annual Report**

**The Annual Report has been submitted. Units are no longer required to complete and mail in an attestation form.**

- The submitter will click "Submit Annual Report"; review submission errors or warnings (if applicable). Proceed to Submit Annual Report; "Submit This Report".
- You will receive an email from no-reply-ibrc@iupui.edu confirming submission date and time. Please save this email for verification.
- If you need to make changes, you can unsubmit, correct and resubmit your Annual Report.



# NEW FOR 2023: REVIEW ANNUAL REPORT

- To assist the unit in documenting that a second party has reviewed the AFR, a new procedure is place.
- After the AFR is submitted, a second party with editor or read only access to the AFR can confirm that they have reviewed the AFR for accuracy by clicking the 'Review Completed' button.
- The username and timestamp of the review will then be displayed on Main Menu.

Year: 2023

## Review Submission ?

Your report entries have been reviewed to make sure that it meets minimum standards for submission. The results are below. A successful review at this level should not be considered a final approval of this submission.

### Submission Errors

No errors were found that would prevent 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.

**Negative Cash Balance**  
At least one fund for this unit has a negative cash balance. This may be acceptable in some cases, but often indicates an error.

**Transfer Schedule Not Consistent with Financial Data by Fund**  
You recorded a transfer in the Transfer Schedule for one or more funds that did not agree with the Financial Data by Fund or did not record a transfer for one or more funds that was listed in the Financial Data by Fund. Please review.

### Review History

By clicking the "Review Completed" button, I attest that I have reviewed this AFR and all entries appear to be complete and accurate.

No reviews have been recorded.



MONTHLY AND  
ANNUAL  
ENGAGEMENT  
UPLOADS

# ENGAGEMENT UPLOADS

## Changes effective December 2023 uploads

### **New Annual Uploads**

Accounts Payable/Receivable Schedule Support

Direct Federal Grant Agreements/Award Letters and Amendments initiated during year

Agreements for Subawards made to Subrecipients for all Federal Grants initiated during year

Capital Assets Ledger, General Form 369 (GAAP and ACFR only)

### **Adjustments to Annual Uploads**

Excel Data Capture (Data Dump) **is no longer optional but exceptions apply**

Detail of Receipts **by fund and account (if Data Capture not available)**

Detail of Disbursements **by fund and account (if Data Capture not available)**

Year End Investment Statements and **Register of Investments, General Form 350**

**Monthly**

Bank Reconcilements, Bank Statements, Outstanding Check Lists

Approved Board Minutes

Funds Ledger (beginning balance, receipts, disbursements, and ending balance by fund)

Year End Investment Statements and Register of Investments, General Form 350

Detail of Receipts by Fund and Account (if Data Capture Not Available)

Detail of Disbursements by Fund and Account (if Data Capture Not Available)

Current Year Salary Ordinance and Amendments

Annual Vendor History Report

Annual Funds Ledger (beginning balance, receipts, disbursements, and ending balance by fund)

Annual Payroll History Report- without SS#

Court Trust Fund Subsidiary Detail (as of 12-31)

Excel Data Capture (data dump)

Accounts Payable/Receivable Schedule Support

Direct Federal Grant Agreements/Award Letters and Amendments Initiated During the Year

Agreements for Subawards Made to Subrecipients for All Federal Grants Initiated During Year

Personnel Policy

**Annual**

**Direct Request**

Documents for Audit

# SELECT APPLICATION

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">E-1 Entity Annual Report</a>	60 days after entity's fiscal year ends

You can click "Details" to see all the Monthly and Annual Engagement due dates

# SELECT UNIT AND YEAR

## Select Unit

### Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County	Role	
9999	<a href="#">Sboa Charter School Unit</a>	CHARTER SCHOOL	sboatest	Editor	<a href="#">User Permissions</a>
9002	<a href="#">Sboa City Test Unit 2</a>	CITY	sboatest	ReadOnly	<a href="#">User Permissions</a>
9996	<a href="#">Sboa City Unit</a>	CITY	sboatest	Submitter	<a href="#">User Permissions</a>
9001	<a href="#">Sboa County Test Unit 2</a>	COUNTY	sboatest	Editor	<a href="#">User Permissions</a>

## Select a Unit > Select Year

Click a link below to select your year.

Select a Year	
2024	This year is ready for documents to be uploaded.
2023	This year is ready for documents to be uploaded.



# UPLOAD DOCUMENTS

Select Unit and Year > Monthly and Annual Engagement Uploads

County: sbostest County  
Unit: Sboa City Unit  
Year: 2023

## Monthly and Annual Engagement Uploads

Use the form below to find and upload documents required for audit support. Note: This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.

**File Upload Status:** The current upload status is viewable in the table below. Any objects with a red X need to be uploaded. To view a previous upload, click on the download icon in the table. To delete a previous upload, click on the delete icon for that record in the status table.

**To upload new files:** Select which set of files need to be uploaded using the Select Upload Group dropdown. Next, select the specific file from the Select File Type dropdown on the right. The user will be able to upload files using the Browse and Upload buttons in the Provide File section. In some cases, an option will appear in the Provide File section allowing a user to provide a link instead of uploading a file. To do this, select the Web Link option and paste the link in the textbox labeled Provide Link.

**To complete the entry:** Click on the button marked Submit. The status table will be updated. Multiple files may be uploaded for each Upload Group and File Type. If a file needs to be reloaded, the user should delete that file from the status table first.

Select Upload Group: January | Select File Type: Bank Reconcilements, Bank Statements, Outstanding Check Lists | Provide File: Upload file (xls, xlsx, csv, doc, docx, jpg, pdf, gif, tif, png) | Choose File: interlocal test upload.pdf | Submit

Status	2023 Required Uploads	Upload Date	Uploaded By	Download	Delete
✓	<b>January</b> Bank Reconcilements, Bank Statements, Outstanding Check Lists				
	interlocal test upload	12/29/2023 12:14:06 PM	akarl@sboa.in.gov		
✓	<b>Approved Board Minutes</b> Gateway100R_Upload_Specs				
		10/2/2023 1:42:05 PM	akarl@sboa.in.gov		

Use dropdown menus to select 'upload group' and 'file type'.

Select 'choose file' and find the file to upload on your computer.

Click the 'submit' button.

# DOWNLOAD OR DELETE PREVIOUS UPLOADS SEE MISSING UPLOADS

Status	2023 Required Uploads	Upload Date	Uploaded By	Download	Delete
	<b>January</b>				
✓	<b>Bank Reconcilements, Bank Statements, Outstanding Check Lists</b>				
	<i>interlocal test upload</i>	12/29/2023 12:14:06 PM	akarl@sboa.in.gov	↓	✖
✓	<b>Approved Board Minutes</b>				
	<i>Gateway100R_Upload_Specs</i>	10/2/2023 1:42:05 PM	akarl@sboa.in.gov	↓	✖
X	<b>Funds Ledger (beginning balance, receipts, disbursements, and ending balance by fund)</b>				



# CONFLICT OF INTEREST

# Conflict of Interest Disclosure Statement Upload Tool

The legal requirement for filing disclosures of conflict of interest can be found in the Indiana Code in Title 35 Section 44.1-1-4 (IC 35-44.1-1-4) available at <http://iga.in.gov/legislative/laws/2014/ic/titles/035/articles/44.1/> If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Individuals are required to file this disclosure with the State Board of Accounts (SBOA) using this form at <https://forms.in.gov/Download.aspx?id=8264>. Once you have filled out the form, scan it as a pdf and upload using the tool below. If the Conflict of Interest is on multiple pages, all pages must be in one file, in order and in the correct orientation so that it is readable.

**NOTE:** The filename should be formatted with only one period before the extension (ex. .pdf, .tif, .jpg). Neither IBRC nor SBOA review the uploads for content. **It is the responsibility of the individual reporting the conflict of interest to verify that the document that was submitted is correct and complete.**

## Upload Disclosure Form

Enter the name of the individual required to disclose a conflict of interest:

Enter the email address of individual required to file this disclosure:

Select name of the Government Entity:

Select county  Select unit type  Select unit

Select the file to upload (PDF):



Type the code from the image





# FOOD AND BEVERAGE TAX

## Food and Beverage Tax Form Upload Tool

The legal requirement for Food and Beverage Tax reporting can be found in the Indiana Code in Title 6 Article 1.1 Chapter 30 (IC 6-1.1-30-18) available at <https://iga.in.gov/laws/2023/ic/titles/6#6-1.1-30> . If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Local units that impose a Food and Beverage Tax are required to report annually by March 1 of the following year with the State Board of Accounts (SBOA). Units may complete the form at [https://gateway.ifonline.org/sboa\\_FB/Food & Beverage Tax Annual Reporting.xls](https://gateway.ifonline.org/sboa_FB/Food%20&%20Beverage%20Tax%20Annual%20Reporting.xls) and upload it using the tool below. Units may also upload a PDF report from their software which contains the same information included in the form provided. Multiple files can be uploaded for each unit imposing the tax.

The local unit that imposes a Food and Beverage Tax must report:

1. Every expenditure of funds by the local unit;
2. The name of each local governmental entity, or instrumentality of a local governmental entity that received a distribution; and
3. Every expenditure of funds by each local governmental entity that received a distribution from the local unit.

Per IC 6-1.1-30-18 the following local units are exempt from this reporting requirement: Marion County (IC 6-9-12); Boone, Johnson, Hamilton, Hancock, Hendricks, Morgan, and Shelby counties along with the cities and towns of Carmel, Fishers, Greenfield, Lebanon, Noblesville, Westfield, and Zionsville (IC 6-9-35-1) and Allen County (IC 6-9-33).

Additionally, a Food & Beverage Tax Written Spending Plan as required under IC 6-9-41-14 (Monroe County) and IC 6-9-41-15 (City of Bloomington) is to be submitted using this upload tool and should include: 1. Proposed use of the funds for the upcoming calendar year, 2. Detailed use of the funds in the current and prior calendar years, and 3. Fund Balance as of January 1 of the current calendar year.

**NOTE:** The filename should be formatted with only one period before the extension (.pdf, .tif, .jpg, .gif, .png, .xlsx). Neither IBRC nor SBOA review the uploads for content. It is the responsibility of the unit reporting the Food and Beverage Tax disbursements to verify that the document that was submitted and is correct and complete.

### Upload Food and Beverage Tax Form

Name of person filing this disclosure:   
Email address of person filing this disclosure:   
Government Entity Name:

Select county  Select unit type  Select unit

Upload Form:



Type the code from the image



# INTERLOCAL AGREEMENTS

# Interlocal Agreements Upload Tool

The legal requirement for filing Interlocal Agreements can be found in the Indiana Code in Title 36 Section 44.1-1-4 (IC 36-1-7-6) available at <https://iga.in.gov/laws/2023/ic/titles/36#36-1-7-6>. If you have any questions regarding this law or filing requirement, you should contact your attorney for legal advice.

Governmental units are required to file these agreements with the State Board of Accounts (SBOA) not later than sixty (60) days after the agreements take effect. The Interlocal Agreement should be saved electronically and uploaded using the tool below. If the Interlocal Agreement is on multiple pages, all pages must be in one file, in order and in the correct orientation so that it is readable.

**NOTE:** The filename should be formatted with only one period before the extension (.pdf, .jpg, .tif, .gif, .png). Neither IBRC nor SBOA reviews for completion. It is the responsibility of the unit uploading the Interlocal Agreement to verify that the document that was submitted is correct and complete.

## Upload Interlocal Agreement

Enter the name of the individual filing this agreement:

Enter the email address of the individual filing this agreement:

Enter the title of this agreement:

Government Entity Name:

Select county  Select unit type  Select unit

Select the file to upload:



Type the code from the image



The image features a dark grey background on the left side, separated from a solid red background on the right by a vertical line. In the bottom-left corner, there are several overlapping, curved, red 3D-like shapes that resemble stylized petals or folds of fabric. The text 'PUBLIC SITE' is centered in the red area.

PUBLIC SITE

## Select by Report Type

[View data release calendar »](#)



### [Annual Financial Report](#)

Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.



### [Assessed Value](#)

The Certified Net Assessed Value (CNAV) data provides information on the tax base.



### [Budgets](#)

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.



### [Collective Bargaining](#)

Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.



### [Conflict of Interest Disclosure](#)

Public servants are required to disclose conflicts of interest to the State Board of Accounts.



### [County Abstract Public Reports](#)

County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.



### [Debt Management](#)

These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.



### [Employee Compensation by Unit](#)

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.



### [Entity Annual Report](#)

Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).



### [Food and Beverage Tax Form Uploads](#)

State and local government units and other entities listed in IC 6-1.1-30-18, IC 6-9-41-14 and IC 6-9-41-15 are required to file these forms with the State Board of Accounts.



### [Interlocal Agreement Uploads](#)

State and local government units and other entities listed in IC 36-1-7-1 are required to file these agreements with the State Board of Accounts.



### [Local Development Agreements](#)

Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.



### [Property Tax](#)

Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.



### [Redevelopment Commissions](#)

Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.

# Download Data

We make downloads available for specific data sets in formats you can import into database, spreadsheet or statistical software.

## Finance and Budget Files

**Data Set**  **File**

**Unit Type**  **Year**

Download

## About the Finance and Budget Files

These data files contain financial figures submitted by local governments through Gateway's Annual Financial Report and Budget applications. The files are pipe-delimited. A pipe is the stroke generally found above the Enter key on the keyboard. It looks like this: |. When importing data into your local software, you will likely need to indicate that the pipe is the delimiter. For example, with Excel, the Text-to-Columns feature may be used to separate data into columns after indicating that the pipe is the delimiter.

## Documentation

Download this documentation in order to interpret the column headers.

- [Annual Financial Reports File Layout](#)
- [Budget Data File Layout](#)

Questions:  
[Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov)

THANK YOU  
FOR YOUR  
ATTENTION

