Visit Gateway at https://gateway.ifionline.org/login.aspx

Debt Worksheet

GATEWAY USER GUIDE
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How do I get to the application screen in Gateway?

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


To access Gateway, open Firefox or Google Chrome and type https://gateway.ifionline.org/login.aspx into the browser, and then hit “Enter” on a standard keyboard. Gateway works best using Firefox or Google Chrome. Internet Explorer is not a supported browser.

Debt Worksheet Overview

The Debt Worksheet is essential for those units that need to repay any type of debt from a separate property tax-backed debt service fund. To complete this form, the unit will select the payments from the amortization schedule in Debt Management due the second half of the current year and all of the ensuing years, plus the year following divided into six-month segments. All of these figures are used to calculate the amount of property tax needed to supply enough to make the payments necessary and generate an operating balance as allowable by law. If a unit does not make a debt service payment from a separate debt service fund, it will not need to complete or submit a Debt Worksheet. The data in this form can later be pulled into Form 4B.
Customizing Debts by Funds List

For those units needing to levy a debt service payment from a debt service fund, the first step is linking debts submitted in Gateway Debt Management with a debt service fund in the budget program. For assistance with submitting a debt report in Debt Management, see the Gateway Debt Management user guide.

The Customize Unit section may be accessed from the Unit Main Menu by clicking “Customize Funds, Departments, Debts, Rev. Codes.”
Once your debt is reported in Gateway’s Debt Management application, it can be linked to a debt service fund in the Budget application. These debt linkages have rolled over into the Budget as long as the debt is submitted and has not been marked as retired in Debt Management. In order to link a reported debt to a debt service fund, first select “Customize Debts by Fund List” on the Customize Unit menu. Once the funds and debts are linked, the Debt Worksheet and levy funds will be able to be completed to fulfill upcoming debt service payments.

You will now be on the Customize Debts by Fund page. Debt service funds will be listed on the left side, and any previously linked submitted debts on the right in the blue boxes. If no funds are displayed and you need to have a levy to meet debt service payments from a separate debt service fund, a debt service fund should be added by accessing the Customize Funds List. Debt service funds can be identified by having an “8” in the third digit in their fund code. For assistance, view the Adding, Deleting, and Connecting Funds and Departments user guide.

In order to link a debt reported in Debt Management to a debt service fund, click on the pencil and paper edit icon.

Next, there will be a list of your unit’s reported debts along with an option to link fees and anticipated debt service with the funds as well. The “Fees” option is for any fees that are not already included in the amortization schedule of your reported debts. The “Anticipated Debt
Service” option is to be used to cover any debts that are in the works but not closed on prior to the submission of your budget forms. These debts must close by December 31 of the current year to be eligible for a levy in the ensuing year.

Note: Please make sure to input amounts that will be high enough to cover payments and levy needed for this new anticipated debt.

To link debts, any extra fees, and/or anticipated debt service, check the box to the left of listed options for the fund you selected, and then click “Update Record.”

Notice the table below now indicates which debts are to be repaid with their respective debt service funds.
After this process is finished, you will want to go to the top of the page to navigate back to the Unit Main Menu. Please remember to use these “bread crumbs” to maneuver between pages within Gateway.

Note: Use of the back button may cause you to be kicked out of the application.

Accessing the Debt Worksheet

Now that debts have been linked to their respective debt service funds, you are now ready to begin working in the Debt Worksheet. To access the Debt Worksheet, select “View Forms, Enter and Edit Budgets” on the Unit Main Menu.
From the Budget Form Menu select “Debt Worksheet” and then select “Click to edit form.”

The Debt Worksheet will now be displayed on the page. Please note that the fund selection drop-down menu at the top of the page will be used in the event that the unit has multiple debt service funds.
Debt Worksheets not yet complete will display either “$” or “$0” until amounts have been assigned. To begin, click on the blue underlined debt name on the left-hand side to access the amortization schedule. The amortization schedule will be pulled directly from your submitted debt in Debt Management.

For any debt classified as a lease, the lease payment amounts will be pulled into the Debt Worksheet. For all other types of debt, this page will pull the amounts from the period total and trustee fee columns in Debt Management. **If the amortization schedule does NOT appear, please click the long grey refresh bar at the top of the page.** If you see the amortization schedule, but do not see any amounts, or incorrect amounts, please review the type of indebtedness selected and the amortization schedule entered in Debt Management.
Completing a Debt Worksheet

On this page, when dealing with an amortization schedule, the actual payment dates will be selected. For example, it is very possible that a payment date on the amortization reads 1/15/2020 is paid in December 2019. You will need to be careful to verify when the payments are actually paid with your records prior to completing the following steps.

On the right-hand side of the page, you will notice the total amounts and four columns.

**Total** – This is the total amount that is derived from the lease payment amounts for leases or the sum of the trustee fee and period total for all other types of debt. This is the amount that will be added to the lines if checked.

**Line 2** – The boxes in this column are to be checked for any payments made between July 1 and December 31, 2019. This amount can be pulled into Line 2 of Form 4B.

**Line 1** – The boxes in this column are to be checked for any payments made between January 1 and December 31, 2020. This is the budgeted amount and can be pulled into Line 1 of Form 4B.

**Line 11A** – The boxes in this column are to be checked for any payments made between January 1 and June 30, 2021. This amount is used along with line 11B to calculate the allowable operating balance, but this line alone would be pulled through over into Line 11 of Form 4B.

Note: Because state law places limits on the amount of operating balances in debt funds, it is important to specify the dates that future payments will be made.

**Line 11B** – The boxes in this column are to be checked for any payments made between July 1 and December 31, 2021. This amount is used with line 11A to calculate the allowable operating balance.

Note: Because state law places limits on the amount of operating balances in debt funds, it is important to specify the dates that future payments will be made.

For further explanation on how Debt Service operating balances are calculated, please see contact your respective Department Budget Field Representative.
For this example, let’s assume that the payments are made on the same day as listed in the amortization schedule. You will check the boxes that correspond to the payments to be made during the time periods indicated on the headers for each of the four columns.

<table>
<thead>
<tr>
<th>Date</th>
<th>Period Total</th>
<th>Trustee Fee</th>
<th>Lease Pmts.</th>
<th>Total</th>
<th>Line 2 07/01/2010 to 12/31/2019</th>
<th>Line 1 01/01/2020 to 12/31/2020</th>
<th>Line 1A 01/01/2021 to 05/30/2021</th>
<th>Line 1B 07/01/2021 to 12/31/2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/01/2017</td>
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<td></td>
<td></td>
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<td>☑️</td>
<td>☑️</td>
<td>☑️</td>
</tr>
<tr>
<td>1/01/2018</td>
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<td></td>
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<td>☑️</td>
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<td>☑️</td>
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<tr>
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<td></td>
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<td>☑️</td>
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</tr>
<tr>
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<td>☑️</td>
<td>☑️</td>
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<td>☑️</td>
</tr>
<tr>
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<tr>
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</tr>
<tr>
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<td>☑️</td>
<td>☑️</td>
<td>☑️</td>
</tr>
<tr>
<td>1/01/2021</td>
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<td>19,571</td>
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<td>☑️</td>
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<td>☑️</td>
</tr>
<tr>
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<td>☑️</td>
</tr>
<tr>
<td>1/01/2022</td>
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<td></td>
<td></td>
<td>19,378</td>
<td>☑️</td>
<td>☑️</td>
<td>☑️</td>
<td>☑️</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Totals by Debt</th>
<th>Line 2 07/01/2010 to 12/31/2019</th>
<th>Line 1 01/01/2020 to 12/31/2020</th>
<th>Line 1A 01/01/2021 to 05/30/2021</th>
<th>Line 1B 07/01/2021 to 12/31/2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Once the figures have been successfully saved, the amounts will automatically total, and bold red text verifying the time the page was saved will appear.
*If you pay your debt service payments the month preceding the date on the amortization schedule, simply select the payments based on when they are actually paid.

To return to the Debt Worksheet, select “Debt Worksheet” from the green underlined links at the top of the page.

The process is the same for all other debts carried over from Debt Management. In addition to debts reported in Debt Management, there are also a number of other debts that can be linked to a debt fund that allows for manual data entry. These include:

- **Fees** – Any additional fees not currently included in the amortization schedules.
- **Anticipated Debt Service** – Levy a debt service payment for debts to be closed by December 31 of the current year.
- **Interest on Temporary Loans** – (School units only)
- **Unreimbursed Textbooks** – (School units only)

To complete a Debt Worksheet for one of the above data entry types of debt that have already been linked to a debt service fund, first select the debt name. If a debt is needed but does not appear, follow the steps above titled Customizing Debts by Funds List.
After selecting the debt name, you will be directed to a page that will ask for the amounts of debt service payments for three separate time periods.

Line 2 – This field is used to enter the total payments made between July 1 and December 31, 2019. This amount can be pulled into Line 2 of Form 4B.

Line 1 – This field is used to enter the total payments made between January 1 and December 31, 2020. This amount can be pulled into Line 1 of Form 4B.

Line 11A – This field is used to enter the total payments made between January 1 and June 30, 2021. This amount can be pulled into Line 11 of Form 4B.

Line 11B – This field is used to enter the total payments made between July 1 and December 31, 2021. (Please see the explanation above on Line 11A & Line 11B calculations for information on how the operating balance is calculated.)

To enter amounts, simply click in a box and type in the amount for each of the four fields. If no payments exist for a certain time period, it may be left blank or a zero entered. Once complete, click the “Save” button to save all entries.

Once the form has been saved, the total row calculates, and red text stating the time the form was saved appears.
Troubleshooting Incorrect Amounts

If a specific debt in the Debt Worksheet is accessed with either no amounts or incorrect amounts, the issue will first need to be corrected in Debt Management.

**Zero Amounts** – For a lease, add the lease payment amounts under the lease payment column. For any other types of debt, add the Period Total amounts and trustee fees, if applicable. The period total is typically the principal plus the interest.

**Annual Amounts for a Semi-Annual Debt** – Please be sure the dates in the amortization schedule are entered semiannually. If the dates are correct, the amounts need to be checked. Some units have skipped every other row and entered a calculated annual amount. Lease payment amounts, or the period total amounts for all other types of debts, are to be entered for every row and thus, semiannually.

In the event that you will need to make a correction to a submitted debt report in Debt Management, you will need to contact the Department by email. In your request, please state which debt(s) you would like to be unlocked. Requests can be made by emailing support@dlgf.in.gov.

Once corrections have been made in Debt Management, it is necessary to refresh the amounts that pull into the Debt Worksheet. This can be done by going into the corrected debt’s Debt Worksheet and clicking on the long gray refresh bar at the very top of the screen. After refreshing the values, check the appropriate boxes and then press “Save.”

![DEBT WORKSHEET DATA ENTRY]

**Signing the Form Electronically**

Once you have completed the debt worksheet, you may go ahead and sign and date the form. At the bottom of the Debt Worksheet, there is a box for the user to place an electronic signature on the form. Only the user with submission rights will see the signature box. The signature box will be invisible to users with edit or read-only rights.
To sign the form, first, type your name and title into the signature box. After that, you will need to enter a four-digit PIN code. This PIN code has been sent to the person with submission rights via email. You may contact the Department at support@dlgf.in.gov or at (317) 232-3777 in the event that you have lost or not received a PIN code. Once you select “Sign and Date Form,” today’s date will automatically populate the date field.

Once you see the red text stating “Form Signature Values Saved,” you have successfully signed the Debt Worksheet.

**Marking the Form “Ready to Submit”**

At the bottom of the Debt Worksheet is the “Ready to Submit” status box. Before the form is complete, there is a grey box that is titled “Not Ready to Submit.”

The budget forms have a feature built-in called validation. This does not allow the form to be marked as Ready to Submit or be submitted until the required fields are completed. Validation will help prevent some commonly found errors. Upon closer review, you will notice that the box states: “You will be able to mark this form as ‘Ready to Submit’ once the form has been signed with a valid four-digit PIN.”

Once the form has been signed, the yellow “Ready to Submit” option will appear. This gives users the ability to mark the form as ready to submit by clicking on the check box. Do not check this box until all necessary debt service payments, in all debt service funds have been accounted for in the Debt Worksheet.
After this box is checked, the box will turn green and the form will now be marked as “Ready to Submit.” The Debt Worksheet can still be edited until it is submitted.

Note that after the Debt Worksheet has been marked as “Ready to Submit,” the Debt Worksheet section of the Budget Form Menu now shows a green submit option.

*Do not submit any Budget forms with the exception of Form 3 until your unit has adopted its budget.*

If your unit has adopted the budget, you may now click on the green “Click to submit completed form to DLGF” button.

A pop-up box will appear asking if you have checked the Error Prevention Report. If you are ready to submit, simply press “OK.”

As noted below, the Debt Worksheet on the Budget Form Menu will now appear green and will now only have the option to view the form as “read-only.”
You may no longer edit a form once it is submitted. If you have submitted a form by mistake, please contact the Department at support@dlgf.in.gov or at (317) 232-3777.

**Viewing and Printing the Form**

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

Once the page appears in a new window, click on the printer icon on the top left-hand corner to print. The form may also be saved as a PDF which can be emailed or posted on a website.

Congratulations! You have successfully submitted your Debt Worksheet. Please see the other user guides for assistance with other forms. If you have any questions, please contact the Department at support@dlgf.in.gov or at (317) 232-3777.