## Current Regulatory

### Financial Statements

- **Statement of Receipts, Disbursements, and Cash and Investment Balances**
  - Shows total receipts, disbursements, and ending balance for each fund

- **Statement of Receipts, Disbursements, and Cash and Investment Balances**
  - The Combining Schedules from the supplementary information will be shown as the Statement of Receipts, Disbursements, and Cash and Investment Balances
  - Shows detailed, instead of total, receipts and disbursements for each fund and ending balance (i.e. receipts from taxes, charges for services, intergovernmental, etc.)

### Notes to the Financial Statements

- **Summary of Significant Accounting Policies**
  - Reporting entity
  - Basis of accounting
  - Cash and investments
  - Receipts
  - Disbursements
  - Interfund Transfers
  - Fund accounting
  - No changes to existing accounting policy notes
  - Added a section for capitalization thresholds to indicate what qualifies as a capital asset

- **Budgets**
  - Description budget adoption process
  - No changes

- **Property Taxes**
  - Description of property tax collections and assessments
  - Levy dates
  - Due dates
  - No changes

- **Deposits and Investments**
  - State statute authorizing deposits
  - Allowable investments
  - No changes

- **Risk Management**
  - Types of risk to which the unit may be exposed
  - Methods to mitigate risks
  - No changes

- **Long-Term Debt**
  - Removed from supplementary information and presented as a note disclosure
  - Beginning and ending balances
  - Additions and reductions during the period
  - Schedule of principal and interest payments until maturity
  - No changes

- **Leases**
  - Removed from supplementary information and presented as a note disclosure
  - Description of lease and lease term
  - Schedule of principal and interest payments until maturity
  - No changes

- **Interfund Transfers**
  - Description of the general purpose of transfers
  - Show the amount transferred from one fund to another fund
  - General description of the purpose of interfund transfers
  - Explanation for any transfers that are significant or transfers that are not considered routine for the activities of the fund
  - No changes

- **Cash Balance Deficit**
  - Reason for deficit
  - Indicate which funds have deficits and the dollar amount at year end
  - Reason for deficit will not be included in the notes

### Regulatory for 2019 Calendar Year Units

- **Financial Statements**

### Regulatory for 2020 Calendar Year Units

- **Financial Statements**
  - Financial statement will show fund type classifications. The information submitted in Gateway will be aggregated and presented in the appropriate fund type classification.
  - Fund types shown will be as follows: General, Special Revenue, Capital Projects, Debt Service, Permanent, Enterprise, and Fiduciary

### Notes to the Financial Statements

- **Summary of Significant Accounting Policies**
  - No changes

- **Budgets**
  - No changes

- **Property Taxes**
  - No changes

- **Deposits and Investments**
  - No changes

- **Risk Management**
  - No changes

- **Long-Term Debt**
  - No changes

- **Leases**
  - No changes

- **Interfund Transfers**
  - Continue to present the transfers during the year
  - Additional schedule will show transfers that were supposed to be made but were not (i.e. one fund owes to another fund)
  - Explanation as to why the amounts were not repaid

- **Deficit Fund Balances**
  - No changes
**Significant Contingent Liabilities**  
- Description and dollar amount

**Significant Commitments**  
- Description and dollar amount

**Subsequent Events**  
- Description of event
- Expected dollar amount the event will cost

**Pensions**  
- Description
- Funding policy
- Instructions on how to obtain plan information
- The following requirements refer to plans provided by the Unit, not plans under INPRS such as PERF, TRF, etc.

**Other Postemployment Benefits**  
- The type of benefit offered
- The fact that the plan does not pose a liability to the unit
- Instructions on how to obtain plan information

**Subsequent Events**  
- Description of event

**Significant Contingent Liabilities**  
- No changes

**Significant Commitments**  
- No changes

**Subsequent Events**  
- No changes

**Pensions**  
- No changes

**Other Postemployment Benefits**  
- No changes

**Capital Assets**  
- Removed from supplementary information and presented as a note disclosure
- Beginning and ending balances
- Additions and reductions during the period
- Accumulated depreciation for depreciable assets

**Conduit Debt**  
- Description of transactions
- Aggregate amount of all conduit debt outstanding

**Short-Term Debt**  
- Beginning and ending balances
- Additions and reductions
- Description of the purpose for which debt was issued

**Tax Abatements**  
- Description of tax abatement agreements
- Dollar amount by which tax revenues were reduced
- Receivable amounts
- Policies pertaining to disclosure of significant tax abatement agreements

**Landfill Closure and Postclosure Care**  
- Applicable laws and regulations
- Length of time the unit is responsible for closure and postclosure care
- Landfill capacity used to date
- Liability for closure and postclosure care
- Financing of the closure and postclosure care costs

**Related-Party Transactions**  
- Nature of relationship and transaction that occurred
- Dollar amount of any receivables or payables

**Joint Ventures**  
- Description of joint venture
- Financial interest of unit in the joint venture
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<td>- Long-term debt information indicates the type and purpose of the debt, the ending balances, and principal and interest payments due in one year</td>
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