

# SPECIAL DISTRICTS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

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## STATE BOARD OF ACCOUNTS CONTACT INFORMATION

**SBOA Homepage:** [www.in.gov/sboa](http://www.in.gov/sboa)

*(for information specific to special districts, select Political Subdivisions and then select special districts)*

**Directors of Audit Services for Special Districts:**      **Todd Caldwell and Susan Gordon**

Email Address: [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov)

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## **SBOA YOUTUBE CHANNEL**

The State Board of Accounts has a YouTube Channel where we plan to release short and relevant training videos to supplement our trainings. When a video is released you will receive an email from communications@sboa.in.gov. You are also able to subscribe to our channel to receive updates via YouTube notifications.

To access the SBOA YouTube Channel, there is a link under the Presentations and Training Materials sections of the SBOA website. *(From the SBOA homepage, select Political Subdivisions > Libraries, and then scroll down to Presentations and Training Materials.)* You may also click on this link to view other training videos –

<https://www.youtube.com/channel/UC62Ozm0wY81GZHipK2UrjLA>

## **YEAR-END DUTIES**

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

Monthly and Annual Engagement Uploads

Audit Preparation

Cancellation of Warrants – Old Outstanding Checks

Certification of Names and Addresses to County Treasurer

Encumbered Appropriations – Balance Available

Dormant Fund Balances – Transfers Authorized

Internal Control Considerations

## **MONTHLY AND ANNUAL ENGAGEMENT UPLOADS**

In keeping with State Examiner Directive 2018-1, the following files and governmental unit information are required to be uploaded annually:

Year-end bank statement  
Year-end outstanding check list  
Year-end investment statements  
Detail of receipts for the year  
Detail of disbursements for the year  
Current year salary ordinance  
Annual vendor history report

Annual files are due to be uploaded on Gateway no later than February 29, 2020.

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## **MONTHLY AND ANNUAL ENGAGEMENT UPLOADS - continued**

SBOA personnel have developed a user guide for the Upload App located at: <https://gateway.ifionline.org/userguides/engagementguide>. If, after consulting the user guide, you still have questions, please contact the helpdesk at [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov).

Exceptions to certain requirements set forth in this Directive, such as for manual records, units audited by private CPA firms, and other exceptions, are discussed in the user guide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available on the user guide.

More information is available on the SBOA website by clicking the Political Subdivisions link on the left hand menu and then by selecting the appropriate unit type. Then scroll down and select the Gateway section and the Gateway Upload Application link.

## **AUDIT PREPARATION**

When we arrive to conduct an audit, oftentimes officials have to spend time gathering information, records, and other documentation per our requests. Year-end is a good time to consider preparing some of those items in advance of our arrival so they can easily be produced when we arrive – saving time for you and the examiners.

Here are some items you can get ready at year-end that should help your engagement get off to a good start:

- Minutes of Board meetings
- Bank reconciliations complete and bank information (statements, etc.)
- Claims in order with supporting documentation available
- Copies of new ordinances and resolutions, or significant contracts from the year
- Written policies and procedures (internal controls, accrued leave, travel, etc.)
- Financial reports filed with other state or federal agencies
- Grant awards and agreements (federal and state)

## **CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS**

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year are void.

Not later than March 1 of each year, the fiscal officer shall prepare, or cause to be prepared, a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the district board and the duplicate copy maintained by the fiscal officer of the district. The fiscal officer shall enter the amounts so listed as a receipt to the fund or funds upon which they were

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### **CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS -continued**

originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general/operating fund of the district.

The list prepared must include:

1. the date of issue of each warrant or check;
2. the fund upon which the warrant or check was originally drawn;
3. the name of the payee;
4. the amount of each warrant or check issued; and
5. the total amount represented by the warrants or checks listed for each fund.

### **CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER**

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

### **ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE**

With the opening of a new budget year and a new set of ledgers, it is advantageous to review the unpaid purchase orders and contracts which remain on the ledgers as “encumbered.”

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2020 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2020, with proper explanation, and added to the 2020 appropriation for the same purpose. By properly carrying out this procedure, the 2020 budget will not be expected to stand any expense not anticipated in making the budget.

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## **ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE - continued**

We suggest the proper officials of the district make a listing of these encumbered items and make it part of the minutes in the last business meeting of the year. The Department of Local Government will request this information from each unit. The information will be used to validate the current year financial worksheet during following year's budget cycle.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

## **DORMANT FUND BALANCES - TRANSFERS AUTHORIZED**

IC 36-1-8-5 gives the district board the authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. This action may be taken by the district board at any public meeting.

IC 36-1-8-5 states in part:

“(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.

(b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise....

(4) Funds of any other political subdivision, to the general fund or rainy day fund of the political subdivision, as provided in section 5.1 of this chapter...”

## **INTERNAL CONTROL CONSIDERATIONS**

At the end of the year, it is a good idea to evaluate the effectiveness of the internal controls of your district and determine whether changes are necessary to provide reasonable assurance that the objectives of your district are met. We also recommend documenting internal control procedures and reviewing for evidence of procedures being performed as intended. Please note that IC 5-11-1-27 requires all “personnel,” as defined in the statute, to be trained on internal controls. Please make sure that all “personnel,” including newly hired employees in 2019, have viewed the SBOA approved training video. The SBOA approved training is required only one time, but we do always recommend additional training on internal controls as determined by your district.

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## **CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES**

All districts must file with the State Examiner on or before January 31, Form 100-R, a Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form.

Such report must indicate whether the district offers a health plan, a pension, and other benefits to full-time and part-time employees

The report is to be filed electronically on the Gateway portal with the State Board of Accounts.

Fiscal Officers are no longer required to mail a signed hardcopy of the Attestation Statement to the State Board of Accounts. The Attestation Statement submitted electronically with the 100R is sufficient.

## **ANNUAL FINANCIAL REPORT**

IC 5-3-1-3.5 provides that each district fiscal officer shall have published an annual report of the receipts and expenditures of such district within 60 days after the close of each calendar year.

IC 5-11-1-4 requires such reports to be filed electronically on the Gateway portal with the State Board of Accounts no later than sixty (60) days after the close of the year.

Fiscal Officers are no longer required to mail a signed hardcopy of the Attestation Statement of the State Board of Accounts. The Attestation Statement submitted electronically with the AFR is sufficient.

The Cash and Investments Combined Statement of the annual report is to be published one time in two newspapers unless there is only one newspaper in the district, in which case publication in the one newspaper is sufficient. If no newspaper is published in the district, then publication is to be made in a newspaper published in the county in which the district is located and that circulates within the district.

The Cash and Investments Combined statement to be advertised is located in the Annual Report Outputs section under Advertising Outputs.

*PLEASE NOTE that the requirement to publish the Combined Statement of the annual report in the newspaper(s) is applicable only to those districts with the power to levy a tax and with an annual budget of more than \$300,000. However, the completion of the Annual Financial Report in Gateway is a requirement for all districts.*

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a district until the annual report is filed for the preceding calendar year.

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## **TIMELY FILING OF REQUIRED REPORTS**

### **The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100R) and Annual Financial Report (AFR)**

Pursuant to IC 5-11-13-1, all governmental units in the state must file the certified personnel report (Form 100R) in January of each year with the State Board of Accounts. Also, pursuant to IC 5-11-1-4, all local governmental units in the state must file an Annual Financial Report (AFR) not later than 60 days after the close of each fiscal year. The Indiana Gateway for Government Units (Gateway) system was created to collect both of these reports.

Due to the importance of these reports, the State Examiner has established the following procedures for reports not filed timely:

If either the 100R or the AFR are not filed by the statutory due date, the State Board of Accounts will subpoena the fiscal officer to appear in our Indianapolis office with the information necessary to complete the 100R or AFR, as applicable. This subpoena will be served either by certified mail or through personal service by a representative of the Office of the Attorney General (OAG).

If the fiscal officer does not appear or does not submit the 100R or AFR in response to the subpoena, the State Examiner will send a notification to the OAG requesting the OAG to compel the fiscal officer to appear in court to answer as to his or her failure to file the report. The State Examiner may also send notification of the officer's failure to comply with the law to the local prosecuting attorney.

Indiana Code 5-11-1-10 addresses the penalty for not filing a required report and not following the directions of the State Examiner:

A public officer who:

1. fails to make, verify, and file with the state examiner any report required by this chapter;
2. fails to follow the directions of the state examiner in keeping the accounts of the officer's office;
3. refuses the state examiner, deputy examiner, field examiner, or private examiner access to the books, accounts, papers, documents, cash drawer, or cash of the officer's office; or
4. interferes with an examiner in the discharge of the examiner's official duties; commits a Class B infraction and forfeits office.

If you need submission rights or have any questions regarding the use of Gateway, please contact our help desk at [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov). Also, please feel free to contact our Directors of Audit Services if you are having difficulty completing your 100R or AFR. Contact information is available on our website at [www.in.gov/sboa](http://www.in.gov/sboa).

## **FEDERAL AND STATE MILEAGE RATES**

The Federal business mileage rate is available at [www.irs.gov](http://www.irs.gov). The State mileage rate is 38 cents per mile as of the date of this publication.

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### **MONTHLY BANK RECONCILEMENTS**

Indiana Code 5-13-6-1(e) states that all local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of local officers, with the balance statements provided by the respective depositories.

In addition to compliance with statute, monthly bank reconcilements provide internal controls to achieve the safeguarding of public assets. We have received numerous reports that bank routing and account information is being used to create false checks that are clearing bank accounts and stealing public funds. If the unauthorized payments from the account are brought to the attention of the bank in a timely manner, the bank will replace the amount that was stolen. However, if you are not reconciling monthly, you would not be aware of these fraudulent transactions and the delay in reporting these fraudulent transaction to the bank may make it more difficult to get the bank to restore the funds to the bank account. Review the bank statement monthly and verify that all of your recorded deposits are credited to your account and all withdrawals from the account are transactions that trace to checks prepared by your office or electronic funds transfers that you have authorized. By doing this, you would catch any bank errors in a timely manner. In addition you would be able to identify any fraudulent activity as early as possible.

### **FINAL ACTION ON BUDGETS**

If any reduction is made by the Department of Local Government Finance in the district's budget and tax levy, the appropriating body should comply with the section of the budget law found in IC 6- 1.1-18-4 which is quoted below:

"Appropriations not to exceed budget – Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

### **LEVY EXCESS FUND**

Each year the Department of Local government Finance will certify to each district's figures which show one hundred two percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred two percent (100%) of the levy, the excess shall be receipted to a levy excess fund. However, if the amount is less than one hundred dollar (\$100), no transfer is required. Please see Indiana Code 6- 1.1-18.5-17 for more information.

### **HEAVY EQUIPEMNT RENTAL EXCISE TAX**

Indiana Code 6-6-15-7 contains information regarding distributions and apportionment of the heavy equipment rental excise tax. Specifically subsections (f) through (h) discuss the accounting for this tax by municipalities and other taxing units.

"(a) All revenues collected from the heavy equipment rental excise tax must be deposited in a special account of the state general fund called the heavy equipment rental excise tax account.

(b) On or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties as provided by this section.

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### **HEAVY EQUIPEMNT RENTAL EXCISE TAX - continued**

(c) The amount to be distributed to a county treasurer under this section equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) A county treasurer shall deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall distribute the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department under section 6(b) of this chapter.

(f) Before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit's levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation's levy excess fund under IC 20-44-3.

(g) After December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit's funds in the same proportion that the taxing unit's property tax collections are allocated among those funds.

(h) After December 31, 2019, taxing units of a county may request and receive advances of heavy equipment rental excise tax revenues in the manner provided under IC 5-13-6-3. (i) All distributions from the heavy equipment rental excise tax account must be made by warrants issued by the auditor of state to the treasurer of state ordering those distributions to the appropriate county treasurer."

### **PENSION NOTE DISCLOSURE**

The Public Employees' Retirement System (PERF) Hybrid plan has two components, the defined benefit plan and the member's annuity savings account. The member's annuity savings component has been redefined as a "defined contribution" plan effective January 1, 2018. This change in definition will require a change in the disclosure in the notes to the financial statements for pensions. The defined contribution plan must be disclosed in a separate paragraph from the defined benefit plan component. In the past, these plans were presented together.

For the Enhanced Regulatory financial statements for 2019, this information will be shown in the pension note disclosure, however, in reviewing and approving the financial statements and notes to the financial statements, you will need to review that the defined benefit component has been separately identified. On the SBOA website at [www.in.gov/sboa](http://www.in.gov/sboa) under 2019 Gateway-Annual Financial Report (AFR) Changes there are example reports. These reports provide an example of how the note disclosure for the defined benefit component should be reported. If any of your employees are enrolled in the My Choice plan rather than the PERF Hybrid plan, this will also need be disclosed as a defined contribution plan.

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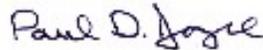
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## HAPPY HOLIDAYS

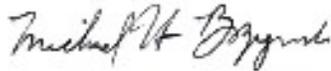
We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by special district officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.



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Paul D. Joyce, CPA  
State Examiner



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Michael H. Bozymski, CPA  
Deputy State Examiner



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Tammy R. White, CPA  
Deputy State Examiner

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## Guidance for Special Districts

### Notes to the Financial Statements

#### Enhanced Regulatory Basis of Accounting

*This document contains information regarding the additional Notes to the Financial Statements for the Enhanced Regulatory Basis of Accounting. The purpose of this document is to provide you with a summary of the additional note disclosures and guidance on how to begin preparing for the note disclosures that apply to your unit. For assistance in determining whether a particular note disclosure is applicable to your unit, please see the files under [the Note Disclosures by District section of this bulletin](#).*

*For detailed requirements of each note disclosure, please refer to the Schedule of Regulatory Changes and the Accounting and Financial Regulatory Reporting Manual. Please also see the document, Special District – Regulatory Report, which is an example report providing a sample format of financial statements and notes for special districts after the implementation of the Enhanced Regulatory. If a note disclosure within the example report is not applicable to your unit, it will not appear in your specific report. These resources can be found on the SBOA website, [www.in.gov/sboa](http://www.in.gov/sboa). Navigate to the Special Districts section under Political Subdivisions.*

*For questions, please contact the Special District Directors, Todd Caldwell and Susan Gordon, at [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov).*

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## 2019 Note Disclosures

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### Long-Term Debt

If your unit has indebtedness that will be repaid over more than one year, your unit must report this as long-term debt in Gateway for the note disclosure. To do this, you will need to gather information from your debt instruments, amortization schedules, and ledger balances.

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

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

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### **Debt Service Requirements to Maturity**

If your unit has indebtedness or leases, the amortization schedules you provide in the Debt Management

Report will be used to automatically generate this note disclosure for Debt Service Requirements to Maturity for both long-term debt and leases.

### **Leases**

If your unit has entered into lease agreements, your unit must report this in Gateway for the note disclosure. To do this, you will need to gather information from your lease agreements and amortization schedules.

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

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

### **Interfund Transfers**

If your unit has transferred money between funds during the reporting period, your unit must report these transfers in Gateway for the note disclosure. To do this, you will need to gather information from your ledger. Any transfers that occurred that would be considered unusual or outside of the normal routine should be described in the space provided in Gateway.

### **Deficit Fund Balances**

If your unit has any ending cash balances that are less than zero during the reporting period, a report showing the deficit balances will automatically be generated in Gateway for the note disclosure. To prepare for this, you will continue to provide information for the Financial Data by Fund report in the Annual Financial Report. Gateway will provide the report once this is completed.

### **Significant Contingent Liabilities**

During an audit, management will be asked if your unit has any significant contingent liabilities, such as a potential lawsuit or pending investigation. This information will not be submitted in Gateway but will be disclosed in the notes. If a significant contingent liability exists, management will need to provide the following information to the auditor:

- Description of the contingent liability
- An estimate of the possible loss or range of loss

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## Significant Commitments

During an audit, management will be asked if your unit has entered into any significant commitments, such as construction. This information will not be submitted in Gateway but will be disclosed in the notes. If a significant commitment exists, management will need to provide the following information to the auditor:

- Description of the commitment
- The dollar amount of the commitment

## Subsequent Events

During an audit, management will be asked if your unit has experienced any subsequent events. Examples of subsequent events include loss from a major uncollectible account, issuance of bonds, or loss of a facility due to a natural disaster. This information will not be submitted in Gateway but will be disclosed in the notes. If a subsequent event occurred, management will need to provide the following information to the auditor:

- Description of the event
- Expected dollar amount the event will cost

## Pensions

If your unit offers a pension plan to employees that is outside of the plans offered by the Indiana Public Retirement System, such as a plan for utility employees, your unit must report the pension plan in Gateway for the note disclosure. To prepare for this, you will need to review your pension plan documents and gather the following information:

- Type of plan
- Benefits provided under the plan
- The Indiana Code that applies to the plan
- Description of vesting terms, if any
- Description of forfeiture terms, if any

## Other Postemployment Benefits (OPEB)

If your unit offers other postemployment benefits that are not offered as a part of a pension plan, your unit must report the plan in Gateway for the note disclosure. To prepare for this, you will need to review your OPEB plan documents and gather the following information:

- Type of plan
- Benefits provided under plan
- Administrator information
- Participant information
- Contribution rates of your unit and your employees

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## Capital Assets

*Capital assets will be presented as supplementary information, not a note disclosure, for 2019; however, because there are changes to the information required in Gateway, capital assets are presented here.*

If your unit has assets that exceed your capitalization threshold, your unit must report these assets as capital assets in Gateway. In your capital asset ledger, you should have the historical cost (i.e. original cost) of the assets recorded. If you do not know the historical cost of the assets, you will need to document the current value of the property and then calculate the historical cost. The current value of the property can be documented by an appraisal, insurance records, property assessments, a market study, or through some other reasonable basis. Once you find that basis, you can calculate the historical cost. Historical Cost Index tables are available in the Special Districts Bulletin, June 2019.

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

- Establish Capitalization Policy
- Maintain Capital Assets Ledger (prescribed form)
- Identify Capital Assets by Activity
- Identify Capital Assets by Major Class
- Confirm Beginning Balance for 2019
- Report Additions to Capital Assets
- Report Reductions in Capital Assets
- Compare Ending Balance to Capital Assets Ledger

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## 2020 Note Disclosures

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## Capital Assets

*Capital assets will be presented as a note disclosure in 2020.*

If your unit has assets that exceed your capitalization threshold, your unit must report these assets as capital assets in Gateway for the note disclosure. In addition to the information you are already providing from the 2019 enhancements, your unit must report accumulated depreciation in Gateway for the note disclosure.

In order to prepare for the 2020 Annual Financial Report, you can use the following checklist as guidance:

- Establish depreciation method
- Document the estimated useful lives of the capital assets
- Calculate the amount of accumulated depreciation of the capital assets

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## Conduit Debt

If your unit issues conduit debt, your unit must report the conduit debt in Gateway for the note disclosure. Conduit debt is a debt instrument issued for an unrelated third party to provide capital financing where your unit is not responsible for that debt beyond resources provided by the lease or loan with the third party. To prepare for this, you will need to review your debt issuances involving capital financing for a third party. You will need the following information:

- Description of conduit debt transactions
- The aggregate amount of all conduit debt outstanding

## Short-Term Debt

If your unit has issued indebtedness that will be repaid in one year or less, your unit must report this as short-term debt in Gateway for the note disclosure. To do this, you will need to gather information from your debt instruments and ledger balances.

In order to prepare for the 2020 Annual Financial Report, you can use the following checklist as guidance:

- Identify short-term debt issuances
- Identify the purpose of the debt issuances and provide a description
- Determine the beginning balance of each debt issuance
- Determine additions and reductions in short-term debt balances
- Determine the ending balance of each debt issuance

## Tax Abatements

While your unit may not enter into any tax abatement agreements, it is possible that your unit is still impacted by other units entering into tax abatement agreements. This would likely be the case if your unit receives property taxes or has the ability to levy its own taxes. If your unit is impacted by other units entering into tax abatement agreements, your unit must report this in Gateway for the note disclosure.

To obtain tax abatement information, you will need to contact your County Auditor. They will have the information you need to determine the amount by which your property tax dollars were reduced as a result of another unit's tax abatement agreements.

In order to prepare for the 2020 Annual Financial Report, you can use the following checklist as guidance for the information you will need the following information:

- A threshold for your unit to determine if any agreements should be disclosed individually or in the aggregate
- A description of the abatement agreements that includes the names of the governments that entered into the agreements and the specific taxes being abated (i.e. real or personal property)
- The gross dollar amount by which your unit's tax revenues were reduced during the reporting period as a result of the tax abatement agreements
- Amounts receivable from other units in association with the forgone tax revenue

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## Landfill Closure and Postclosure Care

If your unit is responsible for closure and postclosure care of a landfill, your unit must report this in Gateway for the note disclosure. To do this, you will need to review the information provided on State Forms 50391 (Municipal Solid Waste Landfill Closure Plan) and 50388 (Municipal Solid Waste Landfill Post-Closure Plan) to the Indiana Department of Environmental Management.

In order to prepare for the 2020 Annual Financial Report, you can use the following checklist as guidance:

Determine applicable laws and regulations

Gather information from State Forms 50931 and 50388

Determine the length of time the unit is responsible for closure and postclosure care

- Calculate the landfill capacity used to date
- Calculate the liability for closure and postclosure care
- Provide the financing option chosen to establish financial responsibility of the closure and postclosure care costs

## Related-Party Transactions

If your unit entered into a related-party transaction, your unit must report this in Gateway for the note disclosure. A related-party transaction occurs where there is the ability to significantly influence the management or operating policies of the transacting parties, or where there is ownership interest in the transacting parties.

Examples of related parties include:

- A government's related organizations, joint ventures and jointly governed organizations
- Elected and appointed officials of the government
- The government's management
- Members of the immediate families of elected or appointed officials of the government and its management
- Other parties with which the government may deal if one party can significantly influence the management or operating policies of the other to the extent that one of the transacting parties might be prevented from fully pursuing its own separate interests

To prepare for this, management will need to review the amount of influence associated with entities with which you contract and any interlocal agreements. You will need the following information:

- Description of the relationship with the other entity
- Description of the transaction that occurred
- The dollar amount of any receivables or payables

# SPECIAL DISTRICTS BULLETIN

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## Joint Ventures

If your unit has an ongoing financial interest or financial responsibility in a joint venture, your unit must report these arrangements in Gateway for the note disclosure. A joint venture is a legal entity that results in a contractual arrangement owned, operated, or governed by two or more participants where the

## Joint Ventures

participants have joint control. An ongoing financial interest means you are allowed to access the joint venture's resources. An ongoing financial responsibility means your unit is obligated in some manner for the debts of the joint venture, or the joint venture is dependent upon your unit for financial funding. To report this, management will need to review interlocal agreements and contractual arrangements. You will need the following information:

- Description of the joint venture
- Description of the financial interest in the joint venture

## Interfund Loans

If your unit has made interfund loans during the reporting period, your unit must report any loans that were not repaid by the end of the reporting period in Gateway for the note disclosure. An interfund loan is a temporary transfer and must be paid back to the original fund. To do this, you will need to gather information from your ledger. The reason the interfund loans were not repaid by the end of the reporting period should be described in the space provided in Gateway.

**Special Districts**  
**Financial Statement Note Disclosures by District Enhanced Regulatory Basis of Accounting**

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**Airport Authorities**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPES	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, this unit type is a taxing district and could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	Yes, if one fund has loaned money to another fund and repayment has not been received before the end of the reporting period.

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**Building Authorities**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	No, this unit is not a taxing district
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
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**Conservancy Districts**  
**2019 Enhancements**

Note Disclosure	Applicability
Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, this unit type is a taxing district and could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	Yes, if one fund has loaned money to another fund and repayment has not been received before the end of the reporting period.

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**Fire Protection Districts**  
**2019 Enhancements**

Note Disclosure	Applicability
Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, this unit type is a taxing district and could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
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**Port Authorities**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	No, this unit is not a taxing district.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
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**Public Transportation Corporations**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

Capital Assets

**2020 Enhancements**

Conduit Debt	Yes, if unit has assets that exceed the capitalization threshold. No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, while this unit is not a taxing district, it could receive property taxes and thus could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
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**Redevelopment Authorities**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

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Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

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Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	No, this unit is not a taxing district
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
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**Regional Planning Commissions**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

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**2020 Enhancements**

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Tax Abatements	Yes, this unit type is a taxing district and could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
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**Special Districts**  
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**Regional Water, Sewage, and Solid Waste Districts**

**2019 Enhancements**

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Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPES	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	No, this unit is not a taxing district and does not receive property taxes
Landfill Closure and Postclosure Care	Yes, if the unit is responsible for closure and postclosure care of a landfill
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	Yes, if one fund has loaned money to another fund and repayment has not been received before the end of the reporting period.

**Special Districts**  
**Financial Statement Note Disclosures by District Enhanced Regulatory Basis of Accounting**

The purpose of this document is to provide you with a list of the Notes to the Financial Statements for the Enhanced Regulatory Basis of Accounting. The requirements were determined generally applicable or not applicable to your District based on a study of the Indiana Code. If your unit has an exception to the general applicability of the items on this list, please contact the Special District Directors, Todd Caldwell and Susan Gordon, at [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov) so that any exceptions can be forwarded to our field staff for audit planning purposes.

For detailed requirements of each note disclosure, please refer to the Schedule of Regulatory Changes and the Accounting and Financial Regulatory Reporting Manual. Additionally, an example report provides a sample format of your financial statements and notes after the implementation of the Enhanced Regulatory. If a note disclosure within the example report is not applicable to your unit, it will not appear in your specific report. These resources can be found on the SBOA website, [www.in.gov/sboa](http://www.in.gov/sboa). Navigate to the Special Districts section under Political Subdivisions.

**Soil and Water Conservation Districts**  
**2019 Enhancements**

Note Disclosure	Applicability
Long-Term Debt	Yes; however, unit may only issue debt to extent of available funds
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	No, unless the unit has more than one fund (does not include savings, petty cash, etc.)
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	No, this unit is not a taxing district and does not receive property taxes
Landfill Closure and Postclosure care	No, the unit does not have any statutory responsibility regarding landfills.
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	No, unless the unit has more than one fund (does not include savings, petty cash, etc.)

**Special Districts**  
**Financial Statement Note Disclosures by District Enhanced Regulatory Basis of Accounting**

The purpose of this document is to provide you with a list of the Notes to the Financial Statements for the Enhanced Regulatory Basis of Accounting. The requirements were determined generally applicable or not applicable to your District based on a study of the Indiana Code. If your unit has an exception to the general applicability of the items on this list, please contact the Special District Directors, Todd Caldwell and Susan Gordon, at [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov) so that any exceptions can be forwarded to our field staff for audit planning purposes.

For detailed requirements of each note disclosure, please refer to the Schedule of Regulatory Changes and the Accounting and Financial Regulatory Reporting Manual. Additionally, an example report provides a sample format of your financial statements and notes after the implementation of the Enhanced Regulatory. If a note disclosure within the example report is not applicable to your unit, it will not appear in your specific report. These resources can be found on the SBOA website, [www.in.gov/sboa](http://www.in.gov/sboa). Navigate to the Special Districts section under Political Subdivisions.

**Solid Waste Management Districts**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	Yes, if the unit has issued a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided by a lease or loan with the unrelated third party.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, this unit type is a taxing district and could be impacted by abatement agreements entered into by other units.
Landfill Closure and Postclosure Care	Yes, if the unit is responsible for closure and postclosure care of a landfill
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	Yes, if one fund has loaned money to another fund and repayment has not been received before the end of the reporting period.

**Special Districts**  
**Financial Statement Note Disclosures by District Enhanced Regulatory Basis of Accounting**

The purpose of this document is to provide you with a list of the Notes to the Financial Statements for the Enhanced Regulatory Basis of Accounting. The requirements were determined generally applicable or not applicable to your District based on a study of the Indiana Code. If your unit has an exception to the general applicability of the items on this list, please contact the Special District Directors, Todd Caldwell and Susan Gordon, at [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov) so that any exceptions can be forwarded to our field staff for audit planning purposes.

For detailed requirements of each note disclosure, please refer to the Schedule of Regulatory Changes and the Accounting and Financial Regulatory Reporting Manual. Additionally, an example report provides a sample format of your financial statements and notes after the implementation of the Enhanced Regulatory. If a note disclosure within the example report is not applicable to your unit, it will not appear in your specific report. These resources can be found on the SBOA website, [www.in.gov/sboa](http://www.in.gov/sboa). Navigate to the Special Districts section under Political Subdivisions.

**Other Special Districts**  
**2019 Enhancements**

**Note Disclosure**

**Applicability**

Long-Term Debt	Yes, if unit has indebtedness that will be repaid over more than one year.
Debt Service Requirements to Maturity	Yes, if unit has indebtedness that will be repaid over more than one year.
Leases	Yes, if the unit has entered into an agreement to use another entity's asset.
Interfund Transfers	Yes, if unit has transferred money between funds during the reporting period.
Deficit Fund Balances	Yes, if the unit has any ending fund balances below zero.
Significant Contingent Liabilities	Yes, if determined applicable during inquiry from auditors.
Significant Commitments	Yes, if determined applicable during inquiry from auditors.
Subsequent Events	Yes, if determined applicable during inquiry from auditors.
Pensions	Yes, if the unit offers a pension plan outside of INPRS.
OPEB	Yes, if the unit offers its employees postemployment benefits that are provided separately from a pension plan.

**2020 Enhancements**

Capital Assets	Yes, if unit has assets that exceed the capitalization threshold.
Conduit Debt	No, unless the unit issues a debt instrument for an unrelated third party to provide capital financing where the unit is not responsible for such debt beyond resources provided.
Short-Term Debt	Yes, if the unit has debt that will be repaid in one year or less.
Tax Abatements	Yes, if the unit type has the authority to levy an ad valorem property tax or receives property taxes.
Landfill Closure and Postclosure Care	No, unless the unit is responsible for closure and postclosure care of a landfill
Related-Party Transactions	Yes, if the unit entered into a transaction with another unit where there exists the ability to significantly influence the management or operating policies of the entities involved, or there is ownership interest in the transacting parties.
Joint Ventures	Yes, if the unit has an ongoing financial interest or financial responsibility in a legal entity resulting from a contractual arrangement between the unit and at least one other entity.
Interfund Loan (Due To/Due From)	Yes, if one fund has loaned money to another fund and repayment has not been received before the end of the reporting period.

RATES FOR LEGAL ADVERTISING  
Effective January 1, 2020

The following rates, effective January 1, 2020, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3111	0.4654	0.6214	0.7770	7	0.3151	0.4714	0.6294	0.7869
7.5	0.2904	0.4344	0.5800	0.7252	7.5	0.2941	0.4400	0.5874	0.7345
8	0.2723	0.4073	0.5438	0.6799	8	0.2757	0.4125	0.5507	0.6886
9	0.2420	0.3620	0.4833	0.6043	9	0.2451	0.3666	0.4895	0.6121
10	0.2178	0.3258	0.4350	0.5439	10	0.2206	0.3300	0.4406	0.5509
12	0.1815	0.2715	0.3625	0.4533	12	0.1838	0.2750	0.3671	0.4591
Rate/Square	7.26	10.86	14.50	18.13	Rate/Square	7.26	10.86	14.50	18.13

6 Pica 7 Point Column					6 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3276	0.4900	0.6542	0.8180	7	0.3360	0.5027	0.6711	0.8392
7.5	0.3057	0.4573	0.6106	0.7635	7.5	0.3136	0.4692	0.6264	0.7832
8	0.2866	0.4288	0.5725	0.7158	8	0.2940	0.4398	0.5873	0.7343
9	0.2548	0.3811	0.5089	0.6362	9	0.2614	0.3910	0.5220	0.6527
10	0.2293	0.3430	0.4580	0.5726	10	0.2352	0.3519	0.4698	0.5874
12	0.1911	0.2858	0.3816	0.4772	12	0.1960	0.2932	0.3915	0.4895
Rate/Square	7.26	10.86	14.50	18.13	Rate/Square	7.26	10.86	14.50	18.13

6 Pica 10 Point Column					6 Pica 11 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3400	0.5086	0.6791	0.8491	7	0.3445	0.5153	0.6880	0.8603
7.5	0.3173	0.4747	0.6338	0.7925	7.5	0.3215	0.4810	0.6422	0.8029
8	0.2975	0.4450	0.5942	0.7430	8	0.3014	0.4509	0.6020	0.7528
9	0.2645	0.3956	0.5282	0.6604	9	0.2679	0.4008	0.5351	0.6691
10	0.2380	0.3560	0.4754	0.5944	10	0.2411	0.3607	0.4816	0.6022
12	0.1983	0.2967	0.3961	0.4953	12	0.2010	0.3006	0.4014	0.5018
Rate/Square	7.26	10.86	14.50	18.13	Rate/Square	7.26	10.86	14.50	18.13

7 Pica 8 Point Column					7 Pica 6 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3485	0.5213	0.6960	0.8702	7	0.3734	0.5585	0.7457	0.9324
7.5	0.3252	0.4865	0.6496	0.8122	7.5	0.3485	0.5213	0.6960	0.8702
8	0.3049	0.4561	0.6090	0.7615	8	0.3267	0.4887	0.6525	0.8159
9	0.2710	0.4054	0.5413	0.6769	9	0.2904	0.4344	0.5800	0.7252
10	0.2439	0.3649	0.4872	0.6092	10	0.2614	0.3910	0.5220	0.6527
12	0.2033	0.3041	0.4060	0.5076	12	0.2178	0.3258	0.4350	0.5439
Rate/Square	7.26	10.86	14.50	18.13	Rate/Square	7.26	10.86	14.50	18.13

8 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4107	0.6144	0.8203	1.0256
7.5	0.3833	0.5734	0.7656	0.9573
8	0.3594	0.5376	0.7178	0.8974
9	0.3194	0.4778	0.6380	0.7977
10	0.2875	0.4301	0.5742	0.7179
12	0.2396	0.3584	0.4785	0.5983
Rate/Square	7.26	10.86	14.50	18.13

8 Pica		5 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4192	0.6270	0.8372	1.0468
7.5	0.3912	0.5852	0.7814	0.9770
8	0.3668	0.5486	0.7325	0.9159
9	0.3260	0.4877	0.6511	0.8142
10	0.2934	0.4389	0.5860	0.7327
12	0.2445	0.3658	0.4884	0.6106
Rate/Square	7.26	10.86	14.50	18.13

8 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4232	0.6330	0.8451	1.0567
7.5	0.3949	0.5908	0.7888	0.9863
8	0.3703	0.5539	0.7395	0.9246
9	0.3291	0.4923	0.6573	0.8219
10	0.2962	0.4431	0.5916	0.7397
12	0.2468	0.3692	0.4930	0.6164
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4480	0.6702	0.8949	1.1189
7.5	0.4182	0.6255	0.8352	1.0443
8	0.3920	0.5864	0.7830	0.9790
9	0.3485	0.5213	0.6960	0.8702
10	0.3136	0.4692	0.6264	0.7832
12	0.2614	0.3910	0.5220	0.6527
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		2 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4565	0.6829	0.9118	1.1400
7.5	0.4261	0.6374	0.8510	1.0640
8	0.3994	0.5975	0.7978	0.9975
9	0.3551	0.5311	0.7091	0.8867
10	0.3196	0.4780	0.6382	0.7980
12	0.2663	0.3983	0.5319	0.6650
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		4 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4645	0.6948	0.9277	1.1599
7.5	0.4335	0.6485	0.8658	1.0826
8	0.4064	0.6079	0.8117	1.0149
9	0.3613	0.5404	0.7215	0.9021
10	0.3251	0.4864	0.6494	0.8119
12	0.2709	0.4053	0.5411	0.6766
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		5 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4690	0.7015	0.9366	1.1711
7.5	0.4377	0.6547	0.8742	1.0930
8	0.4103	0.6138	0.8195	1.0247
9	0.3647	0.5456	0.7285	0.9109
10	0.3283	0.4910	0.6556	0.8198
12	0.2736	0.4092	0.5464	0.6831
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4729	0.7075	0.9446	1.1810
7.5	0.4414	0.6603	0.8816	1.1023
8	0.4138	0.6190	0.8265	1.0334
9	0.3678	0.5502	0.7347	0.9186
10	0.3311	0.4952	0.6612	0.8267
12	0.2759	0.4127	0.5510	0.6889
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		8 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4814	0.7201	0.9615	1.2022
7.5	0.4493	0.6721	0.8974	1.1220
8	0.4212	0.6301	0.8413	1.0519
9	0.3744	0.5601	0.7478	0.9350
10	0.3370	0.5041	0.6730	0.8415
12	0.2808	0.4201	0.5609	0.7013
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		9 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4854	0.7261	0.9694	1.2121
7.5	0.4530	0.6777	0.9048	1.1313
8	0.4247	0.6353	0.8483	1.0606
9	0.3775	0.5647	0.7540	0.9428
10	0.3398	0.5082	0.6786	0.8485
12	0.2831	0.4235	0.5655	0.7071
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4894	0.7320	0.9774	1.2221	
7.5	0.4567	0.6832	0.9122	1.1406	
8	0.4282	0.6405	0.8552	1.0693	
9	0.3806	0.5694	0.7602	0.9505	
10	0.3426	0.5124	0.6842	0.8554	
12	0.2855	0.4270	0.5701	0.7129	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4938	0.7387	0.9863	1.2333	
7.5	0.4609	0.6895	0.9206	1.1510	
8	0.4321	0.6464	0.8630	1.0791	
9	0.3841	0.5746	0.7671	0.9592	
10	0.3457	0.5171	0.6904	0.8633	
12	0.2881	0.4309	0.5754	0.7194	
Rate/Square	7.26	10.86	14.50	18.13	

10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4978	0.7447	0.9943	1.2432	
7.5	0.4646	0.6950	0.9280	1.1603	
8	0.4356	0.6516	0.8700	1.0878	
9	0.3872	0.5792	0.7733	0.9669	
10	0.3485	0.5213	0.6960	0.8702	
12	0.2904	0.4344	0.5800	0.7252	
Rate/Square	7.26	10.86	14.50	18.13	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5187	0.7760	1.0360	1.2954	
7.5	0.4842	0.7242	0.9670	1.2091	
8	0.4539	0.6790	0.9065	1.1335	
9	0.4035	0.6035	0.8058	1.0075	
10	0.3631	0.5432	0.7252	0.9068	
12	0.3026	0.4526	0.6044	0.7557	
Rate/Square	7.26	10.86	14.50	18.13	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5601	0.8378	1.1186	1.3986	
7.5	0.5227	0.7819	1.0440	1.3054	
8	0.4901	0.7331	0.9788	1.2238	
9	0.4356	0.6516	0.8700	1.0878	
10	0.3920	0.5864	0.7830	0.9790	
12	0.3267	0.4887	0.6525	0.8159	
Rate/Square	7.26	10.86	14.50	18.13	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5765	0.8623	1.1514	1.4396	
7.5	0.5381	0.8049	1.0746	1.3437	
8	0.5044	0.7546	1.0075	1.2597	
9	0.4484	0.6707	0.8955	1.1197	
10	0.4035	0.6036	0.8060	1.0077	
12	0.3363	0.5030	0.6716	0.8398	
Rate/Square	7.26	10.86	14.50	18.13	

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6183	0.9249	1.2349	1.5441	
7.5	0.5771	0.8632	1.1526	1.4411	
8	0.5410	0.8093	1.0805	1.3510	
9	0.4809	0.7194	0.9605	1.2009	
10	0.4328	0.6474	0.8644	1.0808	
12	0.3607	0.5395	0.7204	0.9007	
Rate/Square	7.26	10.86	14.50	18.13	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6347	0.9495	1.2677	1.5851	
7.5	0.5924	0.8862	1.1832	1.4794	
8	0.5554	0.8308	1.1093	1.3869	
9	0.4937	0.7385	0.9860	1.2328	
10	0.4443	0.6646	0.8874	1.1096	
12	0.3703	0.5539	0.7395	0.9246	
Rate/Square	7.26	10.86	14.50	18.13	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6556	0.9808	1.3095	1.6373	
7.5	0.6119	0.9154	1.2222	1.5281	
8	0.5737	0.8582	1.1458	1.4326	
9	0.5099	0.7628	1.0185	1.2735	
10	0.4589	0.6865	0.9166	1.1461	
12	0.3825	0.5721	0.7639	0.9551	
Rate/Square	7.26	10.86	14.50	18.13	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7054	1.0552	1.4089	1.7616	
7.5	0.6584	0.9849	1.3150	1.6442	
8	0.6172	0.9233	1.2328	1.5414	
9	0.5487	0.8207	1.0958	1.3701	
10	0.4938	0.7387	0.9862	1.2331	
12	0.4115	0.6155	0.8219	1.0276	
Rate/Square	7.26	10.86	14.50	18.13	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7258	1.0858	1.4497	1.8126	
7.5	0.6774	1.0134	1.3530	1.6917	
8	0.6351	0.9500	1.2685	1.5860	
9	0.5645	0.8445	1.1275	1.4098	
10	0.5081	0.7600	1.0148	1.2688	
12	0.4234	0.6334	0.8456	1.0573	
Rate/Square	7.26	10.86	14.50	18.13	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7343	1.0984	1.4666	1.8337	
7.5	0.6853	1.0252	1.3688	1.7115	
8	0.6425	0.9611	1.2833	1.6045	
9	0.5711	0.8543	1.1407	1.4262	
10	0.5140	0.7689	1.0266	1.2836	
12	0.4283	0.6407	0.8555	1.0697	
Rate/Square	7.26	10.86	14.50	18.13	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7467	1.1170	1.4914	1.8648	
7.5	0.6970	1.0426	1.3920	1.7405	
8	0.6534	0.9774	1.3050	1.6317	
9	0.5808	0.8688	1.1600	1.4504	
10	0.5227	0.7819	1.0440	1.3054	
12	0.4356	0.6516	0.8700	1.0878	
Rate/Square	7.26	10.86	14.50	18.13	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7841	1.1729	1.5660	1.9580	
7.5	0.7318	1.0947	1.4616	1.8275	
8	0.6861	1.0263	1.3703	1.7133	
9	0.6098	0.9122	1.2180	1.5229	
10	0.5489	0.8210	1.0962	1.3706	
12	0.4574	0.6842	0.9135	1.1422	
Rate/Square	7.26	10.86	14.50	18.13	

17 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8588	1.2846	1.7151	2.1445	
7.5	0.8015	1.1989	1.6008	2.0016	
8	0.7514	1.1240	1.5008	1.8765	
9	0.6679	0.9991	1.3340	1.6680	
10	0.6011	0.8992	1.2006	1.5012	
12	0.5009	0.7493	1.0005	1.2510	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9459	1.4149	1.8891	2.3621	
7.5	0.8828	1.3206	1.7632	2.2046	
8	0.8276	1.2380	1.6530	2.0668	
9	0.7357	1.1005	1.4693	1.8372	
10	0.6621	0.9904	1.3224	1.6535	
12	0.5518	0.8254	1.1020	1.3779	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9623	1.4395	1.9220	2.4031	
7.5	0.8981	1.3435	1.7938	2.2429	
8	0.8420	1.2595	1.6817	2.1027	
9	0.7485	1.1196	1.4949	1.8691	
10	0.6736	1.0076	1.3454	1.6822	
12	0.5613	0.8397	1.1211	1.4018	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9708	1.4521	1.9389	2.4242	
7.5	0.9060	1.3553	1.8096	2.2626	
8	0.8494	1.2706	1.6965	2.1212	
9	0.7550	1.1294	1.5080	1.8855	
10	0.6795	1.0165	1.3572	1.6970	
12	0.5663	0.8471	1.1310	1.4141	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9832	1.4708	1.9637	2.4553	
7.5	0.9177	1.3727	1.8328	2.2916	
8	0.8603	1.2869	1.7183	2.1484	
9	0.7647	1.1439	1.5273	1.9097	
10	0.6882	1.0295	1.3746	1.7187	
12	0.5735	0.8579	1.1455	1.4323	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9872	1.4767	1.9717	2.4653	
7.5	0.9214	1.3783	1.8402	2.3009	
8	0.8638	1.2921	1.7252	2.1571	
9	0.7678	1.1486	1.5335	1.9174	
10	0.6910	1.0337	1.3802	1.7257	
12	0.5759	0.8614	1.1501	1.4381	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9917	1.4834	1.9806	2.4765	
7.5	0.9256	1.3845	1.8486	2.3114	
8	0.8677	1.2980	1.7330	2.1669	
9	0.7713	1.1538	1.5405	1.9261	
10	0.6942	1.0384	1.3864	1.7335	
12	0.5785	0.8653	1.1554	1.4446	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0081	1.5080	2.0134	2.5175	
7.5	0.9409	1.4075	1.8792	2.3496	
8	0.8821	1.3195	1.7618	2.2028	
9	0.7841	1.1729	1.5660	1.9580	
10	0.7057	1.0556	1.4094	1.7622	
12	0.5881	0.8797	1.1745	1.4685	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0121	1.5139	2.0214	2.5274	
7.5	0.9446	1.4130	1.8866	2.3589	
8	0.8856	1.3247	1.7687	2.2115	
9	0.7872	1.1775	1.5722	1.9658	
10	0.7085	1.0598	1.4150	1.7692	
12	0.5904	0.8831	1.1791	1.4743	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0205	1.5266	2.0383	2.5486	
7.5	0.9525	1.4248	1.9024	2.3787	
8	0.8930	1.3358	1.7835	2.2300	
9	0.7938	1.1874	1.5853	1.9822	
10	0.7144	1.0686	1.4268	1.7840	
12	0.5953	0.8905	1.1890	1.4867	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0703	1.6011	2.1377	2.6729	
7.5	0.9990	1.4943	1.9952	2.4947	
8	0.9365	1.4009	1.8705	2.3388	
9	0.8325	1.2453	1.6627	2.0789	
10	0.7492	1.1208	1.4964	1.8710	
12	0.6244	0.9340	1.2470	1.5592	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0743	1.6070	2.1457	2.6828	
7.5	1.0027	1.4999	2.0026	2.5040	
8	0.9400	1.4062	1.8775	2.3475	
9	0.8356	1.2499	1.6689	2.0866	
10	0.7520	1.1249	1.5020	1.8780	
12	0.6267	0.9374	1.2516	1.5650	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0952	1.6383	2.1874	2.7350	
7.5	1.0222	1.5291	2.0416	2.5527	
8	0.9583	1.4335	1.9140	2.3932	
9	0.8518	1.2742	1.7013	2.1273	
10	0.7667	1.1468	1.5312	1.9145	
12	0.6389	0.9557	1.2760	1.5954	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0992	1.6443	2.1954	2.7450	
7.5	1.0259	1.5346	2.0490	2.5620	
8	0.9618	1.4387	1.9210	2.4019	
9	0.8549	1.2789	1.7075	2.1350	
10	0.7694	1.1510	1.5368	1.9215	
12	0.6412	0.9592	1.2806	1.6012	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1365	1.7001	2.2700	2.8382	
7.5	1.0608	1.5868	2.1186	2.6490	
8	0.9945	1.4876	1.9862	2.4834	
9	0.8840	1.3223	1.7655	2.2075	
10	0.7956	1.1901	1.5890	1.9868	
12	0.6630	0.9917	1.3241	1.6556	
Rate/Square	7.26	10.86	14.50	18.13	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6472	0.9681	1.2926	1.6162	
7.5	0.6040	0.9036	1.2064	1.5084	
8	0.5663	0.8471	1.1310	1.4141	
9	0.5034	0.7530	1.0053	1.2570	
10	0.4530	0.6777	0.9048	1.1313	
12	0.3775	0.5647	0.7540	0.9428	
Rate/Square	7.26	10.86	14.50	18.13	

23 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.1575	1.7314	2.3117	2.8904
7.5	1.0803	1.6160	2.1576	2.6977
8	1.0128	1.5150	2.0228	2.5291
9	0.9002	1.3466	1.7980	2.2481
10	0.8102	1.2120	1.6182	2.0233
12	0.6752	1.0100	1.3485	1.6861
Rate/Square	7.26	10.86	14.50	18.13

24 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

26 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.3068	1.9548	2.6100	3.2634
7.5	1.2197	1.8245	2.4360	3.0458
8	1.1435	1.7105	2.2838	2.8555
9	1.0164	1.5204	2.0300	2.5382
10	0.9148	1.3684	1.8270	2.2844
12	0.7623	1.1403	1.5225	1.9037
Rate/Square	7.26	10.86	14.50	18.13

29 0		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

29 Pica		4 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4601	2.1842	2.9162	3.6463
7.5	1.3628	2.0386	2.7218	3.4032
8	1.2776	1.9111	2.5517	3.1905
9	1.1357	1.6988	2.2682	2.8360
10	1.0221	1.5289	2.0414	2.5524
12	0.8517	1.2741	1.7011	2.1270
Rate/Square	7.26	10.86	14.50	18.13

29 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

29 Pica		7 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4726	2.2028	2.9411	3.6774
7.5	1.3744	2.0559	2.7450	3.4322
8	1.2885	1.9274	2.5735	3.2177
9	1.1453	1.7133	2.2875	2.8602
10	1.0308	1.5419	2.0588	2.5742
12	0.8590	1.2850	1.7156	2.1451
Rate/Square	7.26	10.86	14.50	18.13

29 Pica		8 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4771	2.2095	2.9500	3.6886
7.5	1.3786	2.0622	2.7534	3.4427
8	1.2924	1.9333	2.5813	3.2275
9	1.1488	1.7185	2.2945	2.8689
10	1.0339	1.5466	2.0650	2.5820
12	0.8616	1.2889	1.7209	2.1517
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4935	2.2341	2.9829	3.7296	
7.5	1.3939	2.0851	2.7840	3.4810	
8	1.3068	1.9548	2.6100	3.2634	
9	1.1616	1.7376	2.3200	2.9008	
10	1.0454	1.5638	2.0880	2.6107	
12	0.8712	1.3032	1.7400	2.1756	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5059	2.2527	3.0077	3.7607	
7.5	1.4055	2.1025	2.8072	3.5100	
8	1.3177	1.9711	2.6318	3.2906	
9	1.1713	1.7521	2.3393	2.9250	
10	1.0542	1.5769	2.1054	2.6325	
12	0.8785	1.3141	1.7545	2.1937	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5308	2.2899	3.0574	3.8228	
7.5	1.4288	2.1372	2.8536	3.5680	
8	1.3395	2.0037	2.6753	3.3450	
9	1.1906	1.7810	2.3780	2.9733	
10	1.0716	1.6029	2.1402	2.6760	
12	0.8930	1.3358	1.7835	2.2300	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5348	2.2959	3.0654	3.8328	
7.5	1.4325	2.1428	2.8610	3.5773	
8	1.3430	2.0089	2.6822	3.3537	
9	1.1937	1.7857	2.3842	2.9811	
10	1.0744	1.6071	2.1458	2.6829	
12	0.8953	1.3393	1.7881	2.2358	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5433	2.3085	3.0823	3.8539	
7.5	1.4404	2.1546	2.8768	3.5970	
8	1.3504	2.0200	2.6970	3.3722	
9	1.2003	1.7955	2.3973	2.9975	
10	1.0803	1.6160	2.1576	2.6977	
12	0.9002	1.3466	1.7980	2.2481	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5517	2.3212	3.0992	3.8751	
7.5	1.4483	2.1664	2.8926	3.6167	
8	1.3578	2.0310	2.7118	3.3907	
9	1.2069	1.8054	2.4105	3.0139	
10	1.0862	1.6248	2.1694	2.7125	
12	0.9052	1.3540	1.8079	2.2604	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5557	2.3271	3.1071	3.8850	
7.5	1.4520	2.1720	2.9000	3.6260	
8	1.3613	2.0363	2.7188	3.3994	
9	1.2100	1.8100	2.4167	3.0217	
10	1.0890	1.6290	2.1750	2.7195	
12	0.9075	1.3575	1.8125	2.2663	
Rate/Square	7.26	10.86	14.50	18.13	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6428	2.4575	3.2811	4.1026	
7.5	1.5333	2.2936	3.0624	3.8291	
8	1.4375	2.1503	2.8710	3.5897	
9	1.2778	1.9114	2.5520	3.1909	
10	1.1500	1.7202	2.2968	2.8718	
12	0.9583	1.4335	1.9140	2.3932	
Rate/Square	7.26	10.86	14.50	18.13	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6966	2.5379	3.3885	4.2368	
7.5	1.5835	2.3687	3.1626	3.9544	
8	1.4845	2.2207	2.9650	3.7072	
9	1.3196	1.9739	2.6355	3.2953	
10	1.1876	1.7765	2.3720	2.9658	
12	0.9897	1.4804	1.9766	2.4715	
Rate/Square	7.26	10.86	14.50	18.13	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7758	2.6563	3.5466	4.4345	
7.5	1.6574	2.4792	3.3102	4.1389	
8	1.5538	2.3243	3.1033	3.8802	
9	1.3811	2.0660	2.7585	3.4491	
10	1.2430	1.8594	2.4826	3.1041	
12	1.0359	1.5495	2.0689	2.5868	
Rate/Square	7.26	10.86	14.50	18.13	

39 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9415	2.9043	3.8777	4.8485
7.5	1.8121	2.7107	3.6192	4.5252
8	1.6988	2.5412	3.3930	4.2424
9	1.5101	2.2589	3.0160	3.7710
10	1.3591	2.0330	2.7144	3.3939
12	1.1326	1.6942	2.2620	2.8283
Rate/Square	7.26	10.86	14.50	18.13

39 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9624	2.9356	3.9195	4.9007
7.5	1.8316	2.7398	3.6582	4.5740
8	1.7171	2.5686	3.4295	4.2881
9	1.5263	2.2832	3.0485	3.8117
10	1.3737	2.0549	2.7436	3.4305
12	1.1448	1.7124	2.2864	2.8587
Rate/Square	7.26	10.86	14.50	18.13