

Gateway Reporting

2025 County Auditors Fall Conference



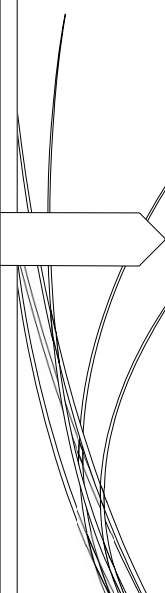
1





PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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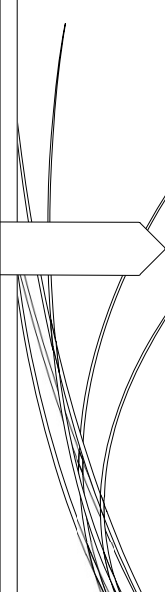



Reminders:


- ✓ Annual Financial Report is statutorily required per IC 5-11-1-4
- ✓ Annual Financial Report is due 60 Days after the end of the calendar year which is:

Thursday, March 1, 2026

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AGENDA

- ✓ Setting up Standard and Custom Funds
- ✓ Investments
- ✓ Capital Assets and Depreciation
- ✓ Miscellaneous Reminders

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Setting up Standard and Custom Funds

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Chart of Accounts

- ✓ Prescribed by the State Board of Accounts
 - **1000's – 2000's Statutory Funds**
 - 4000's Local Authority Funds
 - **5000's Accounting Funds**
 - **6000's Settlement Funds**
 - **7000's State Auditor Remittance Funds**
 - 8000's Federal Grant Funds
 - 9000's State / Local Grant Funds

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Chart of Accounts

www.sboa.in.gov > *Entities We Examine* > *Counties* > *Auditors*

Auditors

Contact Information

| | |
|------------------|--------------------|
| Staci Byrns, CPA | Ricci Hotherr, CPA |
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Overview

Chart of Accounts

Standard Chart of Accounts For Indiana Counties

This standard chart of accounts was developed to try to meet the needs of all county users, the State Board of Accounts, other state agencies, and the citizens of Indiana. All counties were required to implement the new chart of accounts by January 1, 2012. The full chart of accounts contains a funds table, table of receipt accounts and table of disbursement accounts as a start to standardizing the record keeping and reporting of counties. These tables consist of multiple data elements for each fund, receipt account and disbursement account. All data elements must be associated with the applicable transaction or balance, even though they are not all contained in a single fund or account number.

- [Chart of Accounts Instructions](#)
- [Fund and Account Tables 06/12/25](#)
- [Fund and Account Descriptions 06/12/25](#)

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Chart of Accounts

| Organizational Area | Fund Number | Title | Subaccounts | Fund Type | User Fee | Department Code | Function |
|---------------------|-------------|---|-------------|-----------|----------|-----------------|-------------------------------|
| Statutory Funds | 1000 | GENERAL | 1001-1099 | 01 | | | General Government |
| | 1223 | ABANDONED VEHICLE | | 02 | | | Health and Welfare |
| | 1101 | ACCIDENT REPORT | | 02 | | | Public Safety |
| | 1198 | ADDITIONAL EXCISE TAX JUDGMENTS | | 02 | | | General Government |
| | 2000 | ADULT PROBATION ADMINISTRATIVE | 2001-2049 | 02 | | | Public Safety |
| | 1103 | AFFORDABLE HOUSING | | 02 | | | Urban Development and Housing |
| | 2200 | ALTERNATIVE DISPUTE RESOLUTION | 2201-2249 | 02 | | | General Government |
| | 1106 | ANIMAL CONTROL | | 02 | | | Health and Welfare |
| | 1216 | AUDITORS INELIGIBLE DEDUCTIONS | | 02 | | | General Government |
| | 1107 | AVIATION | | 02 | | | General Government |
| | 1108 | BID DEPOSITS AND BONDS HOLDING | | 02 | | | General Government |
| | 1111 | CAMPAIGN FINANCE ENFORCEMENT-COUNTY | | 02 | | | General Government |
| | 2300 | CEMETERY OPERATING | 2301-2319 | 02 | | | General Government |
| | 2350 | CEMETERY TRUST | 2351-2399 | 02 | | | General Government |
| | 1119 | CITY AND TOWN COURT COSTS | | 11 | | | General Government |
| | 1119 | CLERK'S RECORDS PERPETUATION | | 02 | | | General Government |
| | 1122 | COMMUNITY CORRECTIONS | | 02 | | | Public Safety |
| | 1123 | COMMUNITY TRANSITION PROGRAM | | 02 | | | Public Safety |
| | 1124 | CONGRESSIONAL SCHOOL INTEREST | | 11 | | | General Government |
| | 1125 | CONGRESSIONAL SCHOOL PRINCIPAL | | 09 | | | Public Safety |
| | 1126 | CONTROLLED SUBSTANCE EXCISE TAX | | 02 | | | Public Safety |
| | 1127 | CONVENTION, VISITOR AND TOURISM PROMOTION | | 02 | | | General Government |
| | 1217 | COUNTY ELECTED OFFICIALS TRAINING | | 02 | | | General Government |
| | 1128 | COUNTY HOME GIFTS | | 02 | | | Health and Welfare |
| | 1220 | COUNTY OFFENDER TRANSPORTATION | | 02 | | | Public Safety |
| | 1129 | COUNTY OPTION DOG TAX | | 02 | | | Public Safety |
| | 2500 | COUNTY USER FEE | 2501-2599 | 02 | | | General Government |
| | 1212 | COURT APPOINTED SPECIAL ADVOCATE (CASA) | | 02 | | | General Government |
| | 1135 | COVERED BRIDGE | | 02 | | | Highways and Streets |
| | 1135 | CUMULATIVE BRIDGE | | 04 | | | Highways and Streets |
| | 1136 | CUMULATIVE BUILDING | | 04 | | | General Government |
| | 1137 | CUMULATIVE BUILDING HOSPITAL | | 04 | | | Health and Welfare |
| | 1138 | CUMULATIVE CAPITAL DEVELOPMENT | | 04 | | | General Government |
| | 1139 | CUMULATIVE CAPITAL IMPROVEMENT | | 04 | | | General Government |
| | 1140 | CUMULATIVE COURTHOUSE | | 04 | | | General Government |
| | 1141 | CUMULATIVE DRAINAGE | | 04 | | | General Government |
| | 1142 | CUMULATIVE JAIL | | 04 | | | Public Safety |

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Annual Financial Report

Add a Fund for Governmental Activities

To Add a Standard Fund

Follow the steps below in steps. Enter key words one at a time that name or describe the fund. The system will attempt to relate these keywords to the standard fund list.

1. Enter the local name used for this fund.
2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.
3. ☐ Check here if this fund is associated with a federal grant.
4. Search SBOA fund list: ([Show All Funds](#))

Parking Facility Operating

Payroll Withholding - Flex Spending

Payroll Withholding - Property Taxes

Payroll Withholding - Savings

Payroll Withholding - Union Dues

Rental Control

Planning and Zoning Impact

Plat Book

Prisoner Reimbursement For Incarceration

Pro Bono Legal Services

Promotion Of Economic Dev & Tourism

Property Tax Assessment Appeals


Prosecutor Forfeiture
5. Select the Fund Type:
Default Value: Special Revenue

To Add a Custom Fund - Build a Custom Fund

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about your fund.

[Return to Financial Data by Fund](#)
Plat Book has been selected.
6. [Click here to add this fund](#)

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Annual Financial Report

To Add a Custom Fund - Build a Custom Fund

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about your fund.

Add a Fund to Governmental Activities

[\(Return to Standard Fund Entry\)](#)

This page will ask a series of questions to determine what type of fund you wish to add. You must complete all questions presented, and click on the 'Add This Fund' link to finish adding a fund.

1. Enter the local name used for this fund.
2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.
3. ☐ Check here if this fund is associated with a federal grant.
4. Select the Fund Type:

[Return to Financial Data by Fund](#)

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Why is this Important?

- ✓ Provides Consistency
 - Regulatory Financial Statements
 - Constituents
- ✓ Better Gateway Reports Search
 - Higher Education
 - Legislature

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Investments

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Total Monies on Deposit



- ✓ Money in the bank not associated with one specific fund
- ✓ No posting the purchase or sale of Investments to the Auditors Ledger
- ✓ No separate fund created
- ✓ Any interest earned should be posted to "Interest Earned" following county's interest policy

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Fund Specific Investments



- ✓ Posting to the Auditors Ledger:
 - Disbursement posted to "Purchase of Investments" when purchased
 - Receipt posted to "Sale of Investments" when matured
 - Any Interest earned should be posted to "Interest Earned"
- ✓ A separate fund can be created to account for the investment but should be rolled up into the originating fund when reporting on the AFR.

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Supplemental AFR



Supplemental Annual Financial Report

RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.

Name of Governmental Unit: Pleasant CountyContact Person: Jane SmithersonOffice Name: TreasurerPhone Number: (555) 867-5309Year: 2021E-mail Address: j.smitherson@pleasantco.in.gov

List all accounts/funds managed by this office

| Fund Name | Beginning Investment Balance | Ending Investment Balance | Beginning Cash Balance | Other Receipts | Other Disbursements | Ending Cash Balance | New Fund |
|------------------------------|------------------------------|---------------------------|------------------------|----------------|---------------------|---------------------|----------|
| After Settlement Collections | | | 2,145,897.53 | 1,984,057.46 | 2,145,897.53 | 1,984,057.46 | |
| M/H (1175) | 100,000.00 | 125,000.00 | | | | | |
| General (1000) | 400,000.00 | 650,000.00 | | | | | |

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

Signature of Dept Official: Jane SmithersonTitle: TreasurerPrinted Name of Dept Official: Jane SmithersonDate Signed: 1/5/2022

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Gateway: Financial Data by Fund



Governmental Activities (Add a fund to this grid)

| Delete | Edit | Local Fund Name | Beginning Balance Investments | Ending Balance Investments | Beginning Balance Cash | Receipts | Disbursements | Ending Balance Cash |
|--------|------|---|-------------------------------|----------------------------|------------------------|--|--|---------------------|
| X | | 1002 - General 101000 General | \$400,000.00 | \$650,000.00 | \$16,461,729.18 | \$3,860,349.12 Add/Edit | \$3,117,940.32 Add/Edit | \$17,204,137.98 |
| X | | 1101 - Sheriff Accident Report csk 101101 Accident Report | \$0.00 | \$0.00 | \$17,824.95 | \$260.00 Add/Edit | \$150.00 Add/Edit | \$17,934.95 |
| X | | 1108 - Bid Bond Checks csk 101108 Bid Deposits and Bonds Holding | \$0.00 | \$0.00 | \$28,617.97 | \$1,170.00 Add/Edit | \$175.00 Add/Edit | \$29,612.97 |
| X | | 1112 - Campaign Finance Enforc csk 1 to 2 101111 Campaign Finance Enforcement - County | \$0.00 | \$0.00 | \$5,795.40 | \$360.00 Add/Edit | \$8,750.00 Add/Edit | (\$2,594.60) |

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Gateway: Receipts

Other Receipts

| Receipt Classification | Amount |
|---|--------------|
| Sale of Investments | \$400,000.00 |
| Earnings on Investments and Deposits | \$2,160.00 |
| Proceeds from Tax Anticipation Warrants | |
| Proceeds from Borrowings other than Tax Anticipation Warrants | |
| Sale of Capital Assets | |
| Refunds and Reimbursements | |
| Benefit Plan Contributions | |
| Donations, Gifts, and Bequests | |
| Payroll Fund and Clearing Account Receipts | |

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Gateway: Disbursements

Other Disbursements

| Disbursement Classification | Amount |
|---|--------------|
| Payments To or On Behalf of Beneficiaries | |
| Payment of Taxes and Other Payroll Withholdings | |
| Distributions to Other Governmental Entities | |
| Transfer Out - Transferred To Another Fund | |
| Interfund Loan - Loaned To Another Fund | |
| Interfund Loan - Repaid To Another Fund | |
| Other Disbursements | |
| Purchase of Investments | \$650,000.00 |

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Capital Assets and Depreciation

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Definition

GASB Statement 34 paragraph 19

- ✓ "The term capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period."

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Uniform Compliance Guidelines



Chapter 1, Capital Assets:

- ✓ “Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.”

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Capital Asset Requirements



- ✓ Capitalization Policy with Threshold
 - Threshold should be reasonable
 - Useful lives
- ✓ Current inventory of capital assets
 - Detail listing of capitalized items
 - Inventory of small but sensitive items (not capital assets)
- ✓ Two-year inventory or other control over accuracy of inventory
 - Additions and deletions

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Land

- ✓ Land is often closely associated with another asset
 - Land under a building
 - Land purchased for a road
- ✓ Land should always be classified separately and not part of the cost of the other asset
- ✓ Records must include a description, amount of acreage (if relevant), acquisition date and purchase price.
- ✓ Land is assumed to have an indefinite life and is not depreciated
- ✓ Usually, all land is capitalized.

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Infrastructure

- ✓ Physical systems of government; Examples include highways and roads, bridges, storm water and drainage, communication networks, water and sewer systems, dams and lighting systems
- ✓ Relative longer useful lives
- ✓ Non moveable
- ✓ Highway Department usually tracking roads and bridges and can provide best estimate of useful lives

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Buildings



- ✓ Permanent Structures
- ✓ A capital asset account for buildings must reflect the location of each building and the purchase price or construction cost of improvements, if applicable. If a building is acquired by gift, the account must reflect its appraised value at the time of acquisition.
- ✓ Courthouses, jails, highway garages and park community centers.
- ✓ Often 50 years for useful life –estimate based on use, maintenance, quality

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Improvements Other than Buildings



- ✓ Improvements to land other than buildings that add value to the land but do not have an indefinite life.
- ✓ Examples include fences, retaining walls, sidewalks, parking lots and most landscaping
- ✓ Useful life will depend on the improvement:
 - Parking lots are often shown at 15 years
 - Sidewalks 40 to 80 years depending on construction material.
 - Fences last around 15 20 years
 - Landscaping around 15 years

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Equipment



- ✓ Machinery, trucks, cars, highway equipment, computer servers, safes, furnishings, desks, cabinets and other office equipment.
- ✓ Small but sensitive items. Track but don't capitalize.
- ✓ GASB recommended practice is that the capitalization threshold should be at least \$5,000.
- ✓ Threshold is applied to individual assets. Exception – collections such as a library's book collection.
- ✓ Separately account for equipment purchased with federal dollars and be aware of Federal requirement.
- ✓ Useful life by category of equipment. Often 5 to 10 years

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Books and Other



- ✓ Libraries and book collections
 - Collections valued as a whole, will be exhausted through general use
- ✓ Other Collections with Indefinite Life
 - Museums and historical collections
 - Art Collections
 - If the purpose of the collection is display or research, the collection is being adequately maintained and the proceeds from the sale of collection items must be applied to acquiring new items –no depreciation. Not required to report these assets.

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Construction Work in Progress



- ✓ This category allows for the collection of costs in the construction of a capital asset such as new building or road. When the project is completed, it is moved from Construction Work In Progress to the applicable capital asset category such as building or infrastructure.
- ✓ Category is not depreciated once placed in service depreciation will start.

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Valuing a Capital Asset



- ✓ Historical Cost
 - Claim for purchase
 - Contract for construction costs
 - Board minutes or other historical documents
- ✓ Estimating Historical Cost
 - Current cost of asset
 - Consumer Price Index calculation – December 2025
 - Basis for estimate and documentation of basis

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$3,800.00 (\$76,000 x .05).

TABLE OF COST INDEXES
1916 to 2023

| <u>Year</u> | <u>Index</u> | <u>Year</u> | <u>Index</u> | <u>Year</u> | <u>Index</u> | <u>Year</u> | <u>Index</u> |
|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|
| 2023 | 1.00 | 1996 | 0.51 | 1969 | 0.12 | 1942 | 0.05 |
| 2022 | 0.96 | 1995 | 0.50 | 1968 | 0.11 | 1941 | 0.05 |
| 2021 | 0.89 | 1994 | 0.49 | 1967 | 0.11 | 1940 | 0.05 |
| 2020 | 0.85 | 1993 | 0.47 | 1966 | 0.11 | 1939 | 0.04 |
| 2019 | 0.84 | 1992 | 0.46 | 1965 | 0.10 | 1938 | 0.05 |
| 2018 | 0.82 | 1991 | 0.45 | 1964 | 0.10 | 1937 | 0.05 |
| 2017 | 0.80 | 1990 | 0.43 | 1963 | 0.10 | 1936 | 0.04 |
| 2016 | 0.79 | 1989 | 0.41 | 1962 | 0.10 | 1935 | 0.04 |

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Useful Life Determination

- ✓ Capitalization Policy
- ✓ County's Experience with similar Assets
- ✓ Other Counties useful life determinations
- ✓ Estimate and documentation for basis
- ✓ Update as needed based on Actual Experience

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Depreciation



- ✓ Allocates the deferred cost (capitalized amount) to the future accounting periods. This is based on the value of the asset (historical cost) over the useful life of the asset.
- ✓ Example: Truck purchased in 2025 for \$50,000 with an estimated life of 5 years with no salvage value; using straight line method:
 - Asset Capitalized at \$50,000
 - Depreciation: $\$50,000 / 5 \text{ years} = \$10,000 \text{ per year}$

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Accumulated Depreciation



- ✓ Total Depreciation used for each asset
- ✓ For Regulatory Reports Depreciation Expense will not be reported
- ✓ Truck Example: Cost = \$50,000 Depreciation = \$10,000/yr
 - Accumulated Depreciation:
 - ✓ 12/31/25 = \$10,000
 - ✓ 12/31/26 = \$20,000
 - ✓ 12/31/27 = \$30,000
 - ✓ 12/31/28 = \$40,000
 - ✓ 12/31/29 = \$50,000 (*Fully Depreciated*)

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Book Value

- ✓ Capital Asset Value less Accumulated Depreciation
- ✓ Truck Example at End of Year 2027
 - Asset Cost = \$50,000 - \$30,000 = \$20,000 Book Value

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Physical Inventories

- ✓ If, the capital asset records are not complete, a physical inventory of assets above the threshold may be needed—specifically for equipment and vehicles.
- ✓ Once every two years have the departments do a physical inventory of equipment in their department—especially important for disposals that may not have been reported.
- ✓ Inventory small items that may be at higher risk of misappropriation such as laptops, cell phones, tablets, tools for example. Keep those inventories up to date.

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Miscellaneous Reminders

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All AFR Areas must be Completed

Core Reporting

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

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Report all Funds and Transactions of the County



✓ Supplemental AFRs

- Sheriff's Department
- Clerk's Office
- Treasurer's After Settlement Collections
- Tourism Commission

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Submission Errors



Submission Errors

The items below must be corrected in order to submit the annual report.

Click on the excel icon in the upper right corner of the table below to download an excel file.

| Submission Error |
|--|
| <p>Fund Has No Balances or Activity At least one fund has no entries for beginning investment balance, beginning cash balance, receipts or disbursements. These funds can be identified by generating the "Cash and Investment Fund Statement, Zero Balance Funds" report on the outputs menu. Please enter appropriate numbers for these funds in the Beginning Balances, Receipts or Disbursements. If the fund did not have any Beginning Balances or activity for the year please delete it.</p> <p>Capital Assets Section Not Filled Out You responded that your unit had Capital Asset Records. However, you didn't complete the Capital Assets section. Please fill out the Capital Assets section. If you don't have Capital Asset Records, change the answer to the Capital Assets question to No.</p> <p>Enterprise Does Not Have Any Funds There are no funds associated to at least one enterprise. Please associate at least one fund to each Enterprise or delete the Enterprise.</p> <p>Debt Entries Not Completed There are debt entries that were rolled over from last year that are not complete. Either complete these entries or delete them.</p> <p>Lease Entries Not Completed There are lease entries that were rolled over from last year that are not complete. Either complete these entries or delete them.</p> |

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Submission Errors



Submission Error

Submission Error

1 Fund Has No Balances or Activity
can be identified by generating the "Cash and Investment Fund Statement, Zero Balance Funds" report on the outputs menu. Please enter appropriate numbers for these funds in the Beginning Balances, Receipts or Disbursements. If the fund did not have any Beginning Balances or activity for the year please delete it.

4 Capital Assets Section Not Filled Out
You responded that your unit had Capital Asset Records. However, you didn't complete the Capital Assets section. Please fill out the Capital Assets section. If you don't have Capital Asset Records, change the answer to the Capital Assets question to No.

6 Enterprise Does Not Have Any Funds
There are no funds associated to at least one enterprise. Please associate at least one fund to each Enterprise or delete the Enterprise.

8 Debt Entries Not Completed
There are debt entries that were rolled over from last year that are not complete. Either complete these entries or delete them.

10 Lease Entries Not Completed
There are lease entries that were rolled over from last year that are not complete. Either complete these entries or delete them.

12 Financial Assistance to Non Governmental Entities Records Not Completed
There are records that were rolled over from last year that are not complete. Either complete these records or delete them.

14 Surety Bond Section Not Complete
bottom of the form.

16 OPEB Information Not Completed
You responded that your unit had other post-employment benefits (OPEB) but you did not enter a plan. Please enter one or more plans, or change the answer in the unit questions to no.

18 Tax Abatement Entries Not Completed
There are tax abatement entries that are not complete. Either complete these entries or delete them.

SubmissionErrors

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Changes




System Functions

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

Submitted by
rhotherr@sboafe.in.gov
on 10/16/2023 3:56:00
PM

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Changes

The Annual Report has been submitted.

The online portion of the Annual Report for Sboa County Unit was submitted to the State Board of Accounts on 10/16/2023 3:56:00 PM.

[Return to the AFR Main Menu](#)

By pressing the unsubmit button below, you will be marking this report as not being submitted. If the unit does not resubmit this annual report by the deadline, it will not be in compliance with SBOA reporting requirements.

gateway.ifonline.org says

Are you sure you want to unsubmit this form?

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Contact Us:



Paul D. Joyce, CPA
State Examiner

Government Technical Assistance and
Compliance Directors for Counties

Ricci Hoffherr, CPA
Staci Byrns, CFE

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Counties@sboa.in.gov

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