STATE BOARD OF ACCOUNTS

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STATE EXAMINER

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FORM 100R

100R – GOVERNING STATUTES

- IC 5-11-13-1:
  - "…Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity…The report shall indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees...."
  - Provides that the DLGF may not approve a budget or supplemental appropriation until the 100R is filed for the previous year

100R – GOVERNING STATUTES (CONT.)

- IC 36-1-20.2 - Nepotism
  - Each township is required to adopt a policy that includes, at a minimum, the requirements in the chapter
  - Only re-upload policy of there are changes to the policy
  - Annual certifications that policy has not been breached do not have to be uploaded

- IC 36-1-21 – Contracting with a Unit
  - Each township is required to adopt a policy that includes, at a minimum, the requirements in the chapter
  - Only re-upload policy of there are changes to the policy
  - Annual certifications that policy has not been breached do not have to be uploaded

- IC 36-1-30 – requires townships to disclose donated money used to fund salaries

100R UNIT QUESTIONS

100R Unit Questions

County: **sboatest County**
Unit: **Sboa Township Unit**
Year: **2024**

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

1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. **This will delete any employee records for this unit for this year.**	

Proceed Cancel

2. Will you enter the data manually or upload a file?	○ **Manual** ○ **Upload**

	Full-Time	Part-Time
3. Are health benefits provided to employees?	○ **Yes** ○ **No**	○ **Yes** ○ **No**
4. Are pension/retirement benefits provided to employees?	○ **Yes** ○ **No**	○ **Yes** ○ **No**
5. Are any other benefits provided to employees?	○ **Yes** ○ **No**	○ **Yes** ○ **No**

Has your unit implemented the following?	
6. A nepotism policy per IC 36-1-20.2	◉ **Yes** ○ **No** There is a policy on file for this unit.
7. A contracting policy per IC 36-1-21	◉ **Yes** ○ **No** There is a policy on file for this unit.

Proceed Cancel

100R MAIN MENU

Select Unit and Year > **100R Main Menu**

County: **sboatest County**
Unit: **Sboa Township Unit**
Year: **2024**

100R Main Menu

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

		Status
Unit Questions	The answers to these questions help tailor the form and validation to your unit.	Complete
Employee Data Entry	Use the form entry for manual entering of the information or to edit what you uploaded.	0 Row Entered
Nepotism Policy Upload	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2023 on Sep 24 2024 3:49PM
Contracting Policy Upload	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2021 on Dec 6 2021 10:56AM
100R Report Outputs	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
Submit 100R	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

100R – EMPLOYEE DATA ENTRY

100R Employee Data Entry

Save All Work | Return to 100R Main Menu

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

Set Default Address

Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
✕	Required	Required			Required	Required	Required	Required	Required	Required	Required
✕	Required	Required			Required	Required	Required	Required	Required	Required	Required
✕	Required	Required			Required	Required	Required	Required	Required	Required	Required
✕	Required	Required			Required	Required	Required	Required	Required	Required	Required
✕	Required	Required			Required	Required	Required	Required	Required	Required	Required

ANNUAL FINANCIAL REPORT (AFR)

AFR – GOVERNING STATUTE

- IC 5-11-1-4:
  - “The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines…”
  - DLGF may not approve the budget or a supplemental appropriation if AFR has not been submitted for prior year

- Chapter 1 of Accounting and Uniform Compliance Guidelines Manual for Townships (Township Manual)
  - The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year.

UNIT QUESTIONS - FAQS

- #2 – Did your unit disburse money for financial assistance to non-governmental entities?
  - Contracts with Volunteer Fire Departments ***ARE*** included

- #6 – Does your unit have any outstanding leases?
  - Does ***NOT*** include rent paid to the trustee for home office

- #7 – Do you maintain records listing the types and values of assets owned by the unit? What is your capital asset threshold?
  - Listing is required by Chapter 1 of the Uniform Compliance Guidelines Manual
  - Township's capital asset policy is required to define the threshold at which an asset is considered a capital asset

UNIT QUESTIONS – FAQS (CONT.)

- #22 – Do you have a disaster recovery plan?
  - If you have manual records - ***NO***
  - If you have electronic records –
    - If the Township performs backups themselves – “Yes, In-house”
    - If the Township relies on the vendor to performs backups – “Yes, Through Vendor”

DEPARTMENTS

- Menu is for townships with a departmentalized Township fund
  - EMS
  - Fire
  - Parks & Recreation
  - Township Assistance

- Departments checked in 2023 will be carried over to 2024

SCHEDULE OF OFFICIALS

- Prior Official spaces
  - Purpose: To document officials that have held office since the prior audit

- Be sure to check the “Mark Complete” box at the bottom of the schedule
  - Failing to do so will result in a submission error

FINANCIAL DATA BY FUND

- Beginning Cash and Investment Balances will typically be pre-populated
  - If there is an error, you can type over the pre-populated amounts
  - Need to add new funds that did not exist in the prior year (see User Guide)
  - Need to delete funds that no longer exist that existed in the prior year

- Funds that have $0 beginning balance, receipts, disbursements, and ending balance will result in a submission error

- Funds whose beginning balance do not match the prior year's ending balances will trigger a submission warning

FINANCIAL DATA BY FUND (CONT.)

- For each fund, click “Add/Edit” in order to add receipts and disbursements

- Common Receipts:
  - Taxes and Intergovernmental – Property Taxes, LIT, CVET, FIT, etc.
  - Charges for Services – Park, Rentals, Cemetery Plots, etc.
  - Other Receipts – Sale Assets, Refunds and Reimbursements, Donations, Grants, Transfers In, etc.
- Common Disbursements
  - Personal Services – Salaries and Wages, Benefits
  - Supplies
  - Services and Charges – Insurance, Utilities, Repairs and Maintenance, Rentals, Prof. Svcs., etc.
  - Capital Outlays – Purchase of Capital Assets
  - Other – Tax Payments, etc.

FUND TYPE

- Fund Types from previous years will be prepopulated
- Fund Types from the list of standard funds that have one possible fund type will be prepopulated

- Common Fund Type Definitions
  - General – used to account for and report all financial resources not accounted for and reported in another fund
  - Special Revenue – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects
  - Capital Projects – used to account for and report financial resources that are intended for capital outlays, including the acquisition or construction of capital facilities and other capital assets
  - Complete Listing – User Guide

CAPITAL ASSETS

- Chapter 1 of the Township Manual
  - “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.”

- Even if you answer “No” in the unit question asking if you have capital assets, no boxes can be left blank in the schedule
- Do not include assets that are below the threshold set in your capital assets policy
- Do not include leased assets if there is no option to purchase

CAPITAL ASSETS (CONT.)

- Definitions
  - Infrastructure – stationary in nature and long life (e.g., roads, bridges, tunnels, lighting systems, etc.)
  - Improvements Other than Buildings – permanent improvements adding value to land that are not buildings (e.g., fences, parking lots, landscaping, etc.)
  - Construction in Progress – used to track costs of construction before it is completed (i.e., buildings)
  - Books and Other – Books is N/A for townships, Other for anything not falling in other major categories

CAPITAL ASSETS (CONT.)

- Depreciation – accounting method of allocating the cost of a tangible or physical asset over the life of the asset
  - Annual Depreciation = Historical Cost of Asset / Estimated Useful Life (Years)

- Accumulated Depreciation – represents how much of an asset's value has been used up since the capital asset was obtained
  - Total Depreciated on each asset in service to date

- Non-Depreciable Assets
  - Land – assumed to have unlimited useful life
  - Construction in Progress – Asset has to be placed in service to be depreciated

CAPITAL ASSETS (CONT.)

- Non-Depreciable Assets and Depreciable Assets Tables
  - Additions – Acquisition value of property acquired during the year
  - Reductions – Acquisition value of property sold, reclassified, or disposed during the year

- Accumulated Depreciation Table
  - Additions – Depreciation taken during the current year
  - Reductions – Removal of Accumulated Depreciation taken on assets that were sold, reclassified, or otherwise disposed of during the year.

DEPRECIATION EXAMPLE – YEAR 1

On January 1st of Year 1, Wineinger Township made the following purchases:

- Land - $100,000
- Building - $500,000
- Mower - $5,000
- Computer - $2,000
- Began construction on a parking lot for the building - $5,000 spent in Year 1

Capital Asset Policy provisions:

- $5,000 Capital Asset Threshold
- 5-year useful life on equipment
- 20-year useful life on Improvements Other Than Buildings
- 50-year useful life on Buildings and Infrastructure
- Full-year of depreciation is taken in the year of acquisition, no depreciation taken in year of disposal

YEAR 1 SOLUTION

	Beginning Balance as of 1/1/Yr 1	Additions		Reductions	Ending Balance as of 12/31/Yr 1
GOVERNMENTAL ACTIVITIES - NON-DEPRECIABLE ASSETS					
Land	$ -	$ 100,000.00	a	$ -	$ 100,000.00
Construction in Progress	$ -	$ 5,000.00	e	$ -	$ 5,000.00
Other Non-Depreciable Assets	$ -	$ -		$ -	$ -
GOVERNMENTAL ACTIVITIES - DEPRECIABLE ASSETS					
Infrastructure	$ -	$ -		$ -	$ -
Buildings	$ -	$ 500,000.00	b	$ -	$ 500,000.00
Improvements Other Than Buildings	$ -	$ -		$ -	$ -
Machinery, Equipment, and Vehicles	$ -	$ 5,000.00	c,d	$ -	$ 5,000.00
Books and Other	$ -	$ -		$ -	$ -
GOVERNMENTAL ACTIVITIES - ACCUMULATED DEPRECIATION					
Infrastructure	$ -	$ -		$ -	$ -
Buildings	$ -	$ 10,000.00	b	$ -	$ 10,000.00
Improvements Other Than Buildings	$ -	$ -		$ -	$ -
Machinery, Equipment, and Vehicles	$ -	$ 1,000.00	c	$ -	$ 1,000.00
Books and Other	$ -	$ -		$ -	$ -

a	Land is recorded for the purchase cost. Land is a non-depreciable asset
b	Building is recorded at the cost of purchase. Policy provides it has a 50-year useful life and that a full years depreciation is taken in the year of purchase; therefore, there is $10,000 of depreciation expensed during the year
c	Mower is recorded at the cost of purchase. Policy provides it has a 5-year useful life and that a full years depreciation is taken in the year of purchase; therefore, there is $1,000 of depreciation expensed during the year
d	The policy provides that the capital asset threshold is $5,000; therefore, a $2,000 computer would not be included in the capital assets report
e	This is construction in-progress (CIP), and the costs would be accounted for in the CIP line item at this point since the parking lot is not completed yet.

DEPRECIATION EXAMPLE – YEAR 2

Throughout Year 2, Wineinger Township had the following asset activity:

- Purchased an upgraded mower for $7,000, but it usually sells for $12,000
- Sold their original mower to Huber Township for $3,000
- Trustee John Doe spilled his coffee on the computer, and it is now a worthless asset
- Spent another $10,000 towards the parking lot and completed the lot. It was placed into service during the year

Capital Asset Policy provisions:

- $5,000 Capital Asset Threshold
- 5-year useful life on equipment
- 20-year useful life on Improvements Other Than Buildings
- 50-year useful life on Buildings and Infrastructure
- Full-year of depreciation is taken in the year of acquisition, no depreciation taken in year of disposal

YEAR 2 SOLUTION

	Beginning Balance as of 1/1/Yr 1	Additions		Reductions		Ending Balance as of 12/31/Yr 1
GOVERNMENTAL ACTIVITIES - NON-DEPRECIABLE ASSETS						
Land	$ 100,000.00	$ -		$ -		$ 100,000.00
Construction in Progress	$ 5,000.00	$ -		$ 5,000.00	d	$ -
Other Non-Depreciable Assets	$ -	$ -		$ -		$ -
GOVERNMENTAL ACTIVITIES - DEPRECIABLE ASSETS						
Infrastructure	$ -	$ -		$ -		$ -
Buildings	$ 500,000.00	$ -		$ -		$ 500,000.00
Improvements Other Than Buildings	$ -	$ 15,000.00	d	$ -		$ 15,000.00
Machinery, Equipment, and Vehicles	$ 5,000.00	$ 7,000.00	a	$ 5,000.00	b,c	$ 7,000.00
Books and Other	$ -	$ -		$ -		$ -
GOVERNMENTAL ACTIVITIES - ACCUMULATED DEPRECIATION						
Infrastructure	$ -	$ -		$ -		$ -
Buildings	$ 10,000.00	$ 10,000.00	e	$ -		$ 20,000.00
Improvements Other Than Buildings	$ -	$ 750.00	d	$ -		$ 750.00
Machinery, Equipment, and Vehicles	$ 1,000.00	$ 1,400.00	a	$ 1,000.00	b	$ 1,400.00
Books and Other	$ -	$ -		$ -		$ -

a Record the mower at cost ($7,000). Policy provides a 5-year useful life on equipment, and a full years depreciation in the year of purchase ($1,400).

b The amount the unit sells the asset for DOES NOT AFFECT THIS SCHEDULE. Remove the original cost ($5,000). Policy provides no depreciation in the year of disposal. The $1,000 accum. depr. from Yr 1 removed

c The computer was not a capital asset in the first place - no effect on the Capital Assets Schedule

d Since the asset is placed in service in Yr 2, that is technical acquisition. Full year of depreciation needed ($750). Total cost is recorded in Improvements Other Than Buildings. Yr 1 CIP is fully reduced since in service

e Depreciation expense of building purchased in Yr. 1

GRANTS

- **FEDERAL** grants only
- Do not include State/Local Grants
- If unsure, consult the grant agreement and or grantor

- 2 options to upload data
  - Manual
  - CSV file

CSV UPLOAD – USER GUIDE

AFR Grant File Upload

For the 2021 Annual Financial Report an optional upload is now available for Grant reporting. It is very important to review the file specifications to ensure a successful upload.

File Format

The file format for upload is a plain text CSV file. When using Microsoft Excel, the file should be saved as the type '**CSV (MS-DOS) (*.csv)**' for best compatibility. The file must not include a header, and must include the following columns:

Field Name	Format
Local project name	Text (up to 200 characters)
Grant program title	Text (up to 200 characters)
Agency name	Text (up to 200 characters)
Pass through agency	Text (up to 200 characters)
Assistance Listing	Formatted Number (##.###)
Award name	Text (up to 200 characters)
Award number	Text (up to 30 characters)
Grant type code	Number (1=Advance, 2=Reimbursement)
Fund name	Text (up to 200 characters)
Receipts	Number (currency format with 2 decimals, without $ or commas)
Disbursements	Number (currency format with 2 decimals, without $ or commas)
Sub-recipients	Number (currency format with 2 decimals, without $ or commas)
Loans outstanding	Number (currency format with 2 decimals, without $ or commas)
Noncash assistance	Number (currency format with 2 decimals, without $ or commas)
Insurance	Number (currency format with 2 decimals, without $ or commas)

Upload Process

1. To initiate an upload, click on the **Choose File** button on the Grants Page. Select the appropriate file from the dialog.
2. Once a CSV file has been selected, start the upload process by clicking on the **Upload Data button**. This will delete the existing grant records. The system will attempt to load the uploaded file into the database.
3. If the file uploads successfully, the user will get a success status update and the page will reload to show the new records. If the upload is not successful, the page will return an error message and reload. Note: it is possible for some records to load even if others don't. The page refreshes in either case so that the user can see the current record status in the database.
4. After the page refreshes, the user should review the upload results. In cases where there are format errors, the records could load but still contain errors. Scan the data set for records with red error alerts or required indicators in the field cells. Any remaining errors must be resolved before the entire AFR can be submitted.

ACCOUNTS PAYABLE / RECEIVABLE

- Accounts Payable (AP) – amounts for goods and services that township received or used during the year but did not pay for by the end of the year
- Accounts Receivable (AR) – amounts owed to the township that have not been received by the end of the year

- Neither box can be left blank in the schedule. If none, enter “0”

TRANSFER SCHEDULE

- Transfers between two different funds
  - Does NOT include intrafund transfers or transfers of appropriations within a fund
- Aggregate total transfers in the same direction between the same two funds
- Routine transfers need to be described at the bottom of the schedule

INTERFUND LOAN SCHEDULE

- IC 36-1-8-4(a)
  - Allows the township board, by ordinance or resolution, to permit the transfer of a prescribed amount for a prescribed period to a fund in need of money for cash flow purposes from any other fund under the following conditions
    - It must be necessary to enhance the fund that is in need of money for cash flow purposes
    - There must be sufficient monies in the other fund that can be temporarily transferred
    - Prescribed period must end during the budget year of the year in which the transfer occurs (outside of subsection (b))
    - The amount transferred must be returned to the other fund at the end of the prescribed period
    - Only revenues derived from levying and collection of property or special taxes, or from operation of the township may be included in the amount transferred

INTERFUND LOAN SCHEDULE (CONT.)

- IC 36-1-8-4(b)
  - If the township board determines an emergency exists that requires an extension of the prescribed period of an interfund loan, the period may be extended up to six months beyond the budget year if the board does the following:
    - Pass an ordinance or resolution that contains a statement that the board has determined that an emergency exists, a brief description of the ground for the emergency, and the date the loan will be repaid that is not more than 6 months beyond the budget year in which the transfer occurs
    - Immediately forwards the ordinance or resolution to the SBOA and the DLGF

DEBT

- If the township indicates that they have no debt in the unit questions, the township can leave this section as “Not Entered”
- Debt may be prepopulated with beginning and ending balances based on prior AFR
- Long-Term Debt (will be paid off in a time period later than one year) – Beginning Balance, Ending Balance, Additions, Reductions, Principal Due in the Subsequent Year
- Short-Term Debt (will be paid off in a time period of one year or less) – Beginning Balance, Ending Balance, Additions, Reductions

LEASES

- If the township indicates that they have no leases in the unit questions, the township can leave this section as “Not Entered”

- Township should include both capital and operating leases
  - Should NOT include “lease” of trustee’s home for monthly office rent

- Do not enter leases which were not signed until after year-end
- Do not include leases that expired before the end of the year

FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES

- In addition to filling out the schedule, the township is required to notify the entities that were provided financial assistance the following:
  - The E-1 filing requirement per IC 5-11-1-4 and the audit requirement per IC 5-11-1-9
  - The sources of funding provided
    - Local and/or state funds (in the case of subsidies, contributions or general aid
    - Federal grants passed through including the formal name of the program and ALN
    - Fee for service arrangements

  - Questions: notforprofit@sboa.in.gov

PENSIONS

- If unit does not participate in any plans under Question #1, leave blank
- Question #2 is required to be answered (Yes or No)
- Township has to check the box showing form is complete

- Township needs to add additional pension plans not listed that they participate in
  - Do NOT include deferred compensation plans (Hoosier START 457 and 401(a) plans)
  - Do NOT include non-pension plans (401Ks, 403Bs, IRAs, Annuity Accounts, OPEB plans)

- Guidance for adding new plan – User Guide

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

- Benefits paid in the period after employment
  - Examples: Death Benefits, Life Insurance, Disability Long-Term Care
  - Specified dollar amount
  - Amount calculated based on one or more factors (age, years of service, compensation, etc.)
  - Type or level of coverage (prescription drug coverage, percentage of health insurance premiums, etc.)

- Does NOT include pensions, termination benefits, termination payments for sick leave
- COBRA payments – healthcare-related termination benefits – NOT OPEB

- Guidance for adding OPEB plan – User Guide

TAX ABATEMENTS

- Agreements between one or more governments and an individual entity in which one or more governments promise to forgo tax revenues, and the individual or entity promises to take a specific action that contributes to the economic development or benefits the government or citizens
- Townships will only have indirect abatements
- Contact County Auditor for tax abatements affecting tax revenues in Indiana
- Required to be disclosed in the Notes to the Financial Statements

TAX ABATEMENTS (CONT.)

- Example: Assume a reduction of $100,000 of personal property and a tax rate of 0.72%
  - $100,000 x .0072 = $720 taxes forgone

- Multiple tax rates could be involved (ex. Township and Fire)

- A receivable is any amount to be paid to your township per the abatement agreement
  - Would be considered an abatement fee
  - If no abatement fee or the fee is not paid to your township, your receivable will be $0

TA-7

- Township Assistance Statistical Report required by IC 12-20-28-3
  - Cannot leave any boxes blank – will result in a submission error

- Print out a completed copy and keep on file; do NOT mail to SBOA
- Trustee shall provide a copy to the County Auditor
- NEW for 2024: Tracking the Value of Denied Benefits – total individuals denied, total value of benefits denied to individuals applying for Township Assistance
  - Some softwares can track this
  - Best method is to keep track of the amount requested that was denied for each application

- TA-7 Detailed Instructions

DISBURSEMENTS BY VENDOR

- The disbursements by vendor for each fund have to match the disbursements on the Financial Data by Fund schedule **TO THE PENNY**
- If they do not match, it results in a Submission error

UPLOAD PUBLIC SURETY BONDS

- Required by IC 5-4-1-5.1
- Enter the most recent bond information for each position

- If Township does not have an Assessor:
  - Toggle “Position” drop down to Assessor
  - Check the box noting the Township does not have an assessor
  - Check the box noting entries have been completed for all positions after Trustee bond is uploaded

- Failure to do this will result in a Submission Error as Gateway will assume the form is incomplete

ANNUAL REPORT OUTPUTS

- IC 36-6-6-9
  - Township Board is required to hold a meeting on or before the third Tuesday after the first Monday in February (February 18th, 2025)
  - Board shall consider and approve, in whole or in part, the annual report the trustee presents under IC 36-6-4-12

- IC 36-6-4-12
  - Trustee is required to present a complete report of all receipts and expenditures of the preceding calendar year, including the balance of the credit of each fund controlled by the trustee

ANNUAL REPORT OUTPUTS (CONT.)

- IC 36-6-4-12 (Cont.)
  - Each expenditure must be accompanied by a verified voucher of the person who money was paid to stating:
    - Reason for payment
    - Receipt is for the exact sum received
    - No part has been retained by the trustee
    - No part of the sum has been or is to be returned to the trustee, or any other person
  - Within 10 days after the Township Board's action in IC 36-6-6-9, the trustee shall file a copy of the report and its accompanying vouchers, as adopted by the Township Board, in the County Auditor's office

ANNUAL REPORT OUTPUTS (CONT.)

- IC 36-6-4-13
  - The trustee must also prepare an abstract of receipts and expenditures on an SBOA-prescribed form:
    - Showing the beginning balance of each fund
    - Showing the amounts receipted into each fund during the year
    - Showing the amounts disbursed from each fund during the year
    - Showing the ending balance of each fund
    - Containing a statement of receipts, showing their source
    - Containing a statement of expenditures, showing the combined gross payment, according to classification of expense, to each person

ANNUAL REPORT OUTPUTS (CONT.)

- IC 36-6-4-13 (Cont.)
  - Within 4 weeks after the third Tuesday after the first Monday in February, the trustee shall publish a portion of the abstract of the first four bullet points above in accordance with IC 5-3-1
    - March 18th, 2025
    - The publication is required to include a statement that the statement of receipts and statement of expenditures are available for inspection in the County Auditor's office
    - Abstract must state that a complete and annual detailed annual report, a complete abstract, and the accompanying vouchers showing the names of persons paid money by the township have been filed with the County Auditor
    - Abstract must state that the chair of the Township Board has a copy of the report that is available for inspection by any taxpayer of the township

ANNUAL REPORT OUTPUTS MENU

Advertising Outputs - Only reports listed below need to be advertised.	
Cash & Investment Combined	Version of the statement for advertising purposes
Detailed Receipts	Detailed Receipts are no longer required to be advertised, however IC 36-6-4-13 requires that the abstract advertised contain a statement that this information is available for inspection in the County Auditor's office.
Disbursements by Vendor	Township Disbursements by Vendor are no longer required to be advertised, however IC 36-6-4-13 requires that the abstract advertised contain a statement that this information is available for inspection in the County Auditor's office.
Township Certification Form	The Township Certification Form **does not** need to be sent to SBOA.

REVIEW SUBMISSION

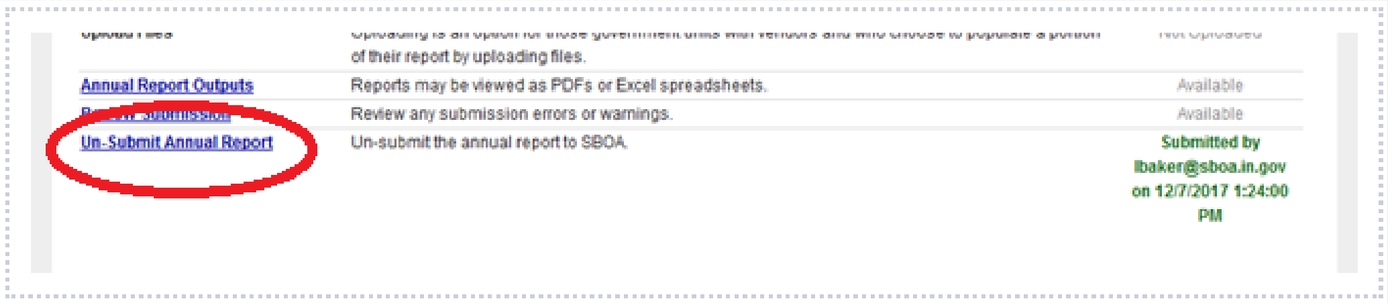
- Contains a list of current submission errors and warnings
  - Warnings – indicate potential problems which need to be reviewed, but will not prevent submission
  - Errors – must be fixed before the Annual Financial report can be submitted

- List of errors and/or warnings can be downloaded into an Excel spreadsheet

- Do not have to be the submitter to access Review Submission menu

UNSUBMITTING FOR CORRECTIONS

- Once the AFR is submitted, the data cannot be edited
- If corrections need to be made, there will be an “Un-Submit Annual Report” option under the Systems Functions section



UNSUBMITTING FOR CORRECTIONS (CONT.)

- Once report is unsubmitted, the report will be marked as not submitted in the Gateway system
- Remember to submit Annual Financial report again once corrections are made
- Annual Financial Report is locked once an SBOA engagement has been completed over that year
  - Have to contact SBOA to get the report unlocked

THANK YOU

OFFICE

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