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State Examiner

# TOWNSHIP BULLETIN

## ISSUED BY THE STATE BOARD OF ACCOUNTS

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March 2026

### ITEMS TO REMEMBER

#### APRIL

- April 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for February 2026 to Gateway. [State Examiner Directive 2018-1 (Amended April 2025)]
- April 30: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes.

#### MAY

- May 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for March 2026 to Gateway. [State Examiner Directive 2018-1 (Amended April 2025)]
- May 25: Legal Holiday – Memorial Day. [IC 1-1-9-1]
- May 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]



**STATE BOARD OF ACCOUNTS CALLED MEETINGS**

The SBOA has called meetings of all Township Trustees in accordance with IC 5-11-14-1. These meetings will be held on the following dates and locations. The meetings will begin at 9:00 A.M. in each site's local time zone, with registration beginning at 8:00 A.M. in each site's local time zone. There is no pre-registration. Topics to be discussed are SBOA Updates and Compliance, Planning for Audit, Compensation, Conflict of Interest, Nepotism, Contracting with a Unit, and Corrective Action Plan Writing Tips. There will also be time available to answer any township questions you may have. Please make sure that you are signed up to receive our communications. You can sign up to receive communications [here](#). We will also be providing additional meeting information on the SBOA website under "[Hot Topics.](#)"

**APRIL 7TH, 2026 - VINCENNES, IN**

Vincennes University  
Green Activities Center  
120 W Harrison Street  
Vincennes, IN 47591

**APRIL 8TH, 2026 - MADISON, IN**

Ivy Tech  
Lecture Hall 1520  
590 Ivy Tech Drive  
Madison, IN 47250

**APRIL 21ST, 2026 - FORT WAYNE, IN**

Ivy Tech  
Coliseum Campus Room CC1200 - Auditorium  
3800 N Anthony Blvd  
Fort Wayne, IN 46805

**APRIL 27TH, 2026 - LAPORTE, IN**

Health Foundation of LaPorte  
Conference and Learning Center  
140 E Shore Parkway  
LaPorte, IN 46350

**APRIL 29TH, 2026 - FISHERS, IN**

Delaware Township Community Center  
9094 E 131st Street  
Fishers, IN 46038

**CASH BALANCE -vs- APPROPRIATION BALANCE**

We receive numerous questions from Trustees and other Township employees that are confused about the difference between their cash balance and their appropriation (or budget) balance. The cash balance is the amount of cash the township has available to spend. This should be reflected in the township's ledger and should be reconciled to the bank balance on a monthly basis.

Each year, townships work with the Department of Local Government Finance (DLGF) and get a budget passed. This is the township's appropriation balance. Whereas the cash balance is the amount of cash the township has available to spend, the appropriation balance is what the township is allowed to spend. Most, if not all times, these balances will not be the same.

A couple of things to remember. Receipts increase the township's cash balance but DO NOT increase the township's appropriation balance. For funds that have an appropriation, the most common of which are the Township (General) Fund, Fire Fighting and Emergency Services Fund, Township Assistance Fund, and Rainy Day Fund, disbursements decrease both the township's cash balance and appropriation balance. There are cases in which a disbursement could be made 'unappropriated,' but that is very rare. If the township gets to a point during the course of a year, where there is cash available to spend, but no longer an appropriation balance, the township can request additional appropriations from the DLGF.

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