LIBRARY BULLETIN

**AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

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December 2020

IN THIS ISSUE

STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa
   (for information specific to a library, select Political Subdivisions and then select library)

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

   Email Address: libraries@sboa.in.gov

   Telephone Number: (317) 232-2513

Gateway Help Desk: gateway@sboa.in.gov

SBOA Communications: communications@sboa.in.gov

SBOA COMMUNICATIONS

The State Board of Accounts has recently begun using a subscriber-based service to periodically send out mass emails to all libraries. This service allows anyone to subscribe and receive the most up-to-date guidance from our agency.

If you have not done so already, please sign up to receive our email communications on our home page (www.in.gov/sboa) or by using this link https://www.in.gov/sboa/7130.htm.

When you receive mass emailed communications, the "from" addresses will appear as "libraries@subscriptions.in.gov" or "indiana@subscriptions.in.gov". Please make sure your email software will accept communications from these addresses and won't send them to "junk" or "spam" folders.

These communications will be "no-reply" emails, however, information will be included on where you can direct questions. As always, you can still contact Susan Gordon or Todd Caldwell at libraries@sboa.in.gov.

SBOA GUIDANCE ISSUED

Since the date of the last bulletin, the following State Examiner Directives and SBOA memorandums have been issued:

- State Examiner Directive 2018-1, amended 11-9-2020
- State Examiner Directive 2020-3, 10-22-2020
- COVID Grant Accounting and Appropriations, updated 9-29-2020
- CARES Reimbursement of Public Health and Public Safety Payroll Costs, 9-30-2020
- Questions about CARES Act Reimbursed through IFA, 10-28-2020
- Alternate Operations Due to COVID-19, 11-18-2020
- OPEB Reporting on the AFR, 11-23-2020

These documents are attached to this Bulletin and are also available on our website.

RECORDING OF AUDIT COSTS

Inquiries have questioned the correct procedure for accounting for city and town audit costs (this does not apply to costs associated with the utility audit).

Indiana Code 5-11-4-3(b) guides this process and states, in part:

"… Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county office, out of the money due the taxing units at the next semiannual settlement of the collection of taxes."

Therefore, counties shall continue to forward Examination of Records (audit costs) payments to the Treasurer of State for city and town audits when billed by the State Board of Accounts. The county general fund shall then be reimbursed from property tax collections of the city or town at the next semiannual settlement.

To properly account for the city or town's audit costs (not audit costs associated with the utility audit) the full amount of property and excise taxes (before audit costs) are to be receipted to the appropriate city or town funds. A disbursement for the Examination of Records is to be posted to city or town funds.

The Statement of Engagement Costs should be compared to the amount withheld for the Examination of Records to ensure the amounts agree. IC 5-11-4-4 provides that all disbursing offices are authorized to make payments required under this chapter without appropriation. Therefore, the examination of records costs would be considered an unappropriated disbursement.

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
- Federal and State Mileage Rates
- 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

State Examiner Directive 2018-1, as amended, requires the following files and governmental unit information to be uploaded monthly, starting with December files due on February 15, 2021:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

Monthly October 2020 files due on December 15, 2020 and November 2020 files due on January 15, 2021 will include the Monthly Bank Reconciliation, Board Minutes, and Funds Ledger.

State Examiner Directive 2018-1, as amended, requires the following files and governmental unit information to be uploaded annually by March 1, 2021:

- Year-end Investment Statements
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements

Annual files are due to be uploaded on Gateway no later than **March 1, 2021**.

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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 Gateway User Guide https://gateway.ifionline.org/userguides/engagementguide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available on the User Guide.

If, after consulting the User Guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov.

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 reconcilements complete and bank information (statements, etc.)
- Claims in order with supporting documentation available
- Copies of new 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 library board and the duplicate copy maintained by the fiscal officer of the library. The fiscal officer shall enter the amounts so listed as a receipt to the fund or funds upon which they were 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 operating fund of the library.

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 under 6-1.1-22-14 is delinquent in the payment of taxes, the county treasurer 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 2021, with proper explanation, and added to the 2021 appropriation for the same purpose. By properly carrying out this procedure, the 2021 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the library 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 library board the authority to order the transfer to the operating 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 library 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 municipality."

INTERNAL CONTROL CONSIDERATIONS

At the end of the year, it is a good idea to evaluate the effectiveness of the internal controls of your library and determine whether changes are necessary to provide reasonable assurance that the objectives

of your library 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 2020, 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 library.

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

All libraries 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 library 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.

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each library fiscal officer shall have published an annual report of the receipts and expenditures of such library 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.

If the library has a budget of at least $300,000, 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 library territorial limits, in which case publication in the one newspaper is sufficient. If no newspaper is published in the library territorial limits, then publication is to be made in a newspaper published in the county in which the library is located and that circulates within the library territorial limits.

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

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a library until the library files an annual report for the preceding calendar year.

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 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. 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.

FEDERAL AND STATE MILEAGE RATES

The Federal business mileage rate is available at www.irs.gov. The State mileage rate is 39 cents per mile as of the date of this publication.

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.

<u>INDEX TO BULLETINS</u>

An index to the following issues of the Library Bulletin will be available at www.in.gov/sboa:
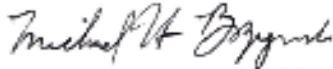
<u>HAPPY HOLIDAYS</u>

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 library 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.

Paul D. Joyce, CPA
State Examiner

Michael H. Bozymski, CPA
Deputy State Examiner

Tammy R. White, CPA
Deputy State Examiner

RATES FOR LEGAL ADVERTISING
Effective January 1, 2021

The following rates, effective January 1, 2021, 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

Type Size	Number of Insertions			
	1	2	3	4
7	0.3197	0.4783	0.6386	0.7984
7.5	0.2984	0.4464	0.5960	0.7452
8	0.2798	0.4185	0.5588	0.6986
9	0.2487	0.3720	0.4967	0.6210
10	0.2238	0.3348	0.4470	0.5589
12	0.1865	0.2790	0.3725	0.4658
Rate/Square	7.46	11.16	14.90	18.63

6 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3238	0.4844	0.6467	0.8086
7.5	0.3022	0.4521	0.6036	0.7547
8	0.2833	0.4239	0.5659	0.7076
9	0.2518	0.3768	0.5030	0.6289
10	0.2267	0.3391	0.4527	0.5661
12	0.1889	0.2826	0.3773	0.4717
Rate/Square	7.46	11.16	14.90	18.63

6 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3366	0.5035	0.6723	0.8406
7.5	0.3142	0.4700	0.6275	0.7845
8	0.2945	0.4406	0.5883	0.7355
9	0.2618	0.3916	0.5229	0.6538
10	0.2356	0.3525	0.4706	0.5884
12	0.1963	0.2937	0.3922	0.4903
Rate/Square	7.46	11.16	14.90	18.63

6 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3453	0.5165	0.6897	0.8623
7.5	0.3223	0.4821	0.6437	0.8048
8	0.3021	0.4520	0.6035	0.7545
9	0.2686	0.4018	0.5364	0.6707
10	0.2417	0.3616	0.4828	0.6036
12	0.2014	0.3013	0.4023	0.5030
Rate/Square	7.46	11.16	14.90	18.63

6 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3494	0.5227	0.6978	0.8725
7.5	0.3261	0.4878	0.6513	0.8144
8	0.3057	0.4573	0.6106	0.7635
9	0.2717	0.4065	0.5428	0.6786
10	0.2446	0.3659	0.4885	0.6108
12	0.2038	0.3049	0.4071	0.5090
Rate/Square	7.46	11.16	14.90	18.63

6 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3540	0.5296	0.7070	0.8840
7.5	0.3304	0.4943	0.6599	0.8251
8	0.3097	0.4634	0.6186	0.7735
9	0.2753	0.4119	0.5499	0.6876
10	0.2478	0.3707	0.4949	0.6188
12	0.2065	0.3089	0.4124	0.5157
Rate/Square	7.46	11.16	14.90	18.63

7 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3581	0.5357	0.7152	0.8942
7.5	0.3342	0.5000	0.6675	0.8346
8	0.3133	0.4687	0.6258	0.7825
9	0.2785	0.4166	0.5563	0.6955
10	0.2507	0.3750	0.5006	0.6260
12	0.2089	0.3125	0.4172	0.5216
Rate/Square	7.46	11.16	14.90	18.63

7 Pica — 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3668	0.5487	0.7326	0.9160
7.5	0.3423	0.5121	0.6837	0.8549
8	0.3209	0.4801	0.6410	0.8015
9	0.2853	0.4268	0.5698	0.7124
10	0.2567	0.3841	0.5128	0.6412
12	0.2140	0.3201	0.4273	0.5343
Rate/Square	7.46	11.16	14.90	18.63

7 Pica		6 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.3837	0.5739	0.7663	0.9581
7.5	0.3581	0.5357	0.7152	0.8942
8	0.3357	0.5022	0.6705	0.8384
9	0.2984	0.4464	0.5960	0.7452
10	0.2686	0.4018	0.5364	0.6707
12	0.2238	0.3348	0.4470	0.5589
Rate/Square	7.46	11.16	14.90	18.63

8 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4220	0.6313	0.8429	1.0539
7.5	0.3939	0.5892	0.7867	0.9837
8	0.3693	0.5524	0.7376	0.9222
9	0.3282	0.4910	0.6556	0.8197
10	0.2954	0.4419	0.5900	0.7377
12	0.2462	0.3683	0.4917	0.6148
Rate/Square	7.46	11.16	14.90	18.63

8 Pica		5 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4307	0.6443	0.8603	1.0756
7.5	0.4020	0.6014	0.8029	1.0039
8	0.3769	0.5638	0.7527	0.9412
9	0.3350	0.5012	0.6691	0.8366
10	0.3015	0.4510	0.6022	0.7530
12	0.2513	0.3759	0.5018	0.6275
Rate/Square	7.46	11.16	14.90	18.63

8 Pica		6 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4348	0.6505	0.8685	1.0859
7.5	0.4058	0.6071	0.8106	1.0135
8	0.3805	0.5692	0.7599	0.9501
9	0.3382	0.5059	0.6755	0.8446
10	0.3044	0.4553	0.6079	0.7601
12	0.2536	0.3794	0.5066	0.6334
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4604	0.6887	0.9195	1.1497
7.5	0.4297	0.6428	0.8582	1.0731
8	0.4028	0.6026	0.8046	1.0060
9	0.3581	0.5357	0.7152	0.8942
10	0.3223	0.4821	0.6437	0.8048
12	0.2686	0.4018	0.5364	0.6707
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4691	0.7017	0.9369	1.1715
7.5	0.4378	0.6550	0.8745	1.0934
8	0.4104	0.6140	0.8198	1.0250
9	0.3648	0.5458	0.7287	0.9111
10	0.3284	0.4912	0.6558	0.8200
12	0.2736	0.4093	0.5465	0.6833
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		4 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4773	0.7140	0.9533	1.1919
7.5	0.4455	0.6664	0.8897	1.1124
8	0.4176	0.6247	0.8341	1.0429
9	0.3712	0.5553	0.7414	0.9270
10	0.3341	0.4998	0.6673	0.8343
12	0.2784	0.4165	0.5561	0.6953
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		5 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4819	0.7209	0.9625	1.2034
7.5	0.4497	0.6728	0.8983	1.1232
8	0.4216	0.6308	0.8421	1.0530
9	0.3748	0.5607	0.7486	0.9360
10	0.3373	0.5046	0.6737	0.8424
12	0.2811	0.4205	0.5614	0.7020
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		6 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4860	0.7270	0.9706	1.2136
7.5	0.4536	0.6785	0.9059	1.1327
8	0.4252	0.6361	0.8493	1.0619
9	0.3780	0.5654	0.7549	0.9439
10	0.3402	0.5089	0.6794	0.8495
12	0.2835	0.4241	0.5662	0.7079
Rate/Square	7.46	11.16	14.90	18.63

9 Pica		8 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.4947	0.7400	0.9880	1.2353
7.5	0.4617	0.6907	0.9221	1.1530
8	0.4328	0.6475	0.8645	1.0809
9	0.3847	0.5756	0.7684	0.9608
10	0.3463	0.5180	0.6916	0.8647
12	0.2886	0.4317	0.5763	0.7206
Rate/Square	7.46	11.16	14.90	18.63

9 Pica	9 Point Column					9 Pica	10 Point Column			
	Number of Insertions						**Number of Insertions**			
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.4988	0.7461	0.9962	1.2455		7	0.5028	0.7522	1.0043	1.2558
7.5	0.4655	0.6964	0.9298	1.1625		7.5	0.4693	0.7021	0.9374	1.1721
8	0.4364	0.6529	0.8717	1.0899		8	0.4400	0.6582	0.8788	1.0988
9	0.3879	0.5803	0.7748	0.9688		9	0.3911	0.5851	0.7812	0.9767
10	0.3491	0.5223	0.6973	0.8719		10	0.3520	0.5266	0.7030	0.8790
12	0.2909	0.4352	0.5811	0.7266		12	0.2933	0.4388	0.5859	0.7325
Rate/Square	7.46	11.16	14.90	18.63		Rate/Square	7.46	11.16	14.90	18.63

9 Pica	11 Point Column					10 Pica	0 Point Column			
	Number of Insertions						**Number of Insertions**			
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.5075	0.7591	1.0135	1.2673		7	0.5115	0.7653	1.0217	1.2775
7.5	0.4736	0.7085	0.9460	1.1828		7.5	0.4774	0.7142	0.9536	1.1923
8	0.4440	0.6642	0.8868	1.1089		8	0.4476	0.6696	0.8940	1.1178
9	0.3947	0.5904	0.7883	0.9857		9	0.3979	0.5952	0.7947	0.9936
10	0.3552	0.5314	0.7095	0.8871		10	0.3581	0.5357	0.7152	0.8942
12	0.2960	0.4428	0.5912	0.7392		12	0.2984	0.4464	0.5960	0.7452
Rate/Square	7.46	11.16	14.90	18.63		Rate/Square	7.46	11.16	14.90	18.63

10 Pica	5 Point Column					11 Pica	0 Point Column			
	Number of Insertions						**Number of Insertions**			
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.5330	0.7974	1.0646	1.3311		7	0.5627	0.8418	1.1239	1.4052
7.5	0.4975	0.7442	0.9937	1.2424		7.5	0.5252	0.7857	1.0490	1.3116
8	0.4664	0.6977	0.9315	1.1647		8	0.4924	0.7366	0.9834	1.2296
9	0.4146	0.6202	0.8280	1.0353		9	0.4377	0.6547	0.8741	1.0930
10	0.3731	0.5582	0.7452	0.9318		10	0.3939	0.5892	0.7867	0.9837
12	0.3109	0.4651	0.6210	0.7765		12	0.3282	0.4910	0.6556	0.8197
Rate/Square	7.46	11.16	14.90	18.63		Rate/Square	7.46	11.16	14.90	18.63

11 Pica	3 Point Column					11 Pica	7 Point Column			
	Number of Insertions						**Number of Insertions**			
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.5755	0.8609	1.1494	1.4372		7	0.5924	0.8862	1.1831	1.4793
7.5	0.5371	0.8035	1.0728	1.3414		7.5	0.5529	0.8271	1.1043	1.3807
8	0.5036	0.7533	1.0058	1.2575		8	0.5183	0.7754	1.0353	1.2944
9	0.4476	0.6696	0.8940	1.1178		9	0.4607	0.6892	0.9202	1.1506
10	0.4028	0.6026	0.8046	1.0060		10	0.4147	0.6203	0.8282	1.0355
12	0.3357	0.5022	0.6705	0.8384		12	0.3455	0.5169	0.6902	0.8629
Rate/Square	7.46	11.16	14.90	18.63		Rate/Square	7.46	11.16	14.90	18.63

12 Pica	5 Point Column					12 Pica	9 Point Column			
	Number of Insertions						**Number of Insertions**			
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.6353	0.9504	1.2690	1.5866		7	0.6522	0.9757	1.3027	1.6288
7.5	0.5930	0.8871	1.1844	1.4809		7.5	0.6087	0.9107	1.2158	1.5202
8	0.5559	0.8316	1.1103	1.3883		8	0.5707	0.8537	1.1399	1.4252
9	0.4942	0.7392	0.9870	1.2341		9	0.5073	0.7589	1.0132	1.2668
10	0.4447	0.6653	0.8883	1.1106		10	0.4566	0.6830	0.9119	1.1402
12	0.3706	0.5544	0.7402	0.9255		12	0.3805	0.5692	0.7599	0.9501
Rate/Square	7.46	11.16	14.90	18.63		Rate/Square	7.46	11.16	14.90	18.63

13 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.6650	0.9948	1.3282	1.6607
7.5	0.6207	0.9285	1.2397	1.5500
8	0.5819	0.8705	1.1622	1.4531
9	0.5172	0.7738	1.0331	1.2917
10	0.4655	0.6964	0.9298	1.1625
12	0.3879	0.5803	0.7748	0.9688
Rate/Square	7.46	11.16	14.90	18.63

13 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.6737	1.0078	1.3456	1.6824
7.5	0.6288	0.9407	1.2559	1.5703
8	0.5895	0.8819	1.1774	1.4721
9	0.5240	0.7839	1.0466	1.3086
10	0.4716	0.7055	0.9419	1.1777
12	0.3930	0.5879	0.7849	0.9814
Rate/Square	7.46	11.16	14.90	18.63

14 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7249	1.0844	1.4478	1.8102
7.5	0.6765	1.0121	1.3513	1.6895
8	0.6342	0.9488	1.2668	1.5839
9	0.5638	0.8434	1.1260	1.4079
10	0.5074	0.7591	1.0134	1.2671
12	0.4228	0.6325	0.8445	1.0559
Rate/Square	7.46	11.16	14.90	18.63

14 Pica		5 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7376	1.1035	1.4733	1.8421
7.5	0.6885	1.0299	1.3751	1.7193
8	0.6454	0.9656	1.2891	1.6119
9	0.5737	0.8583	1.1459	1.4328
10	0.5164	0.7725	1.0313	1.2895
12	0.4303	0.6437	0.8594	1.0746
Rate/Square	7.46	11.16	14.90	18.63

14 Pica		7 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7458	1.1157	1.4897	1.8626
7.5	0.6961	1.0414	1.3903	1.7384
8	0.6526	0.9763	1.3035	1.6298
9	0.5801	0.8678	1.1586	1.4487
10	0.5221	0.7810	1.0428	1.3038
12	0.4351	0.6509	0.8690	1.0865
Rate/Square	7.46	11.16	14.90	18.63

14 Pica		9 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7545	1.1288	1.5070	1.8843
7.5	0.7042	1.0535	1.4066	1.7587
8	0.6602	0.9877	1.3187	1.6488
9	0.5869	0.8779	1.1721	1.4656
10	0.5282	0.7901	1.0549	1.3190
12	0.4401	0.6584	0.8791	1.0992
Rate/Square	7.46	11.16	14.90	18.63

15 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7673	1.1479	1.5326	1.9162
7.5	0.7162	1.0714	1.4304	1.7885
8	0.6714	1.0044	1.3410	1.6767
9	0.5968	0.8928	1.1920	1.4904
10	0.5371	0.8035	1.0728	1.3414
12	0.4476	0.6696	0.8940	1.1178
Rate/Square	7.46	11.16	14.90	18.63

15 Pica		9 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8057	1.2053	1.6092	2.0120
7.5	0.7520	1.1249	1.5019	1.8779
8	0.7050	1.0546	1.4081	1.7605
9	0.6266	0.9374	1.2516	1.5649
10	0.5640	0.8437	1.1264	1.4084
12	0.4700	0.7031	0.9387	1.1737
Rate/Square	7.46	11.16	14.90	18.63

17 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8824	1.3201	1.7625	2.2037
7.5	0.8236	1.2321	1.6450	2.0568
8	0.7721	1.1551	1.5422	1.9282
9	0.6863	1.0267	1.3708	1.7140
10	0.6177	0.9240	1.2337	1.5426
12	0.5147	0.7700	1.0281	1.2855
Rate/Square	7.46	11.16	14.90	18.63

19 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.9719	1.4540	1.9413	2.4272
7.5	0.9071	1.3571	1.8118	2.2654
8	0.8504	1.2722	1.6986	2.1238
9	0.7559	1.1309	1.5099	1.8878
10	0.6804	1.0178	1.3589	1.6991
12	0.5670	0.8482	1.1324	1.4159
Rate/Square	7.46	11.16	14.90	18.63

19 Pica	4 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	0.9888	1.4792	1.9750	2.4694
7.5	0.9229	1.3806	1.8433	2.3048
8	0.8652	1.2943	1.7281	2.1607
9	0.7691	1.1505	1.5361	1.9206
10	0.6922	1.0355	1.3825	1.7286
12	0.5768	0.8629	1.1521	1.4405
Rate/Square	7.46	11.16	14.90	18.63

19 Pica	6 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	0.9975	1.4923	1.9923	2.4911
7.5	0.9310	1.3928	1.8595	2.3250
8	0.8728	1.3057	1.7433	2.1797
9	0.7758	1.1606	1.5496	1.9375
10	0.6983	1.0446	1.3946	1.7438
12	0.5819	0.8705	1.1622	1.4531
Rate/Square	7.46	11.16	14.90	18.63

19 Pica	9 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0103	1.5114	2.0179	2.5230
7.5	0.9429	1.4106	1.8834	2.3548
8	0.8840	1.3225	1.7657	2.2077
9	0.7858	1.1755	1.5695	1.9624
10	0.7072	1.0580	1.4125	1.7661
12	0.5893	0.8816	1.1771	1.4718
Rate/Square	7.46	11.16	14.90	18.63

19 Pica	10 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0144	1.5175	2.0261	2.5333
7.5	0.9468	1.4163	1.8910	2.3644
8	0.8876	1.3278	1.7728	2.2166
9	0.7890	1.1803	1.5758	1.9703
10	0.7101	1.0623	1.4182	1.7733
12	0.5917	0.8852	1.1819	1.4777
Rate/Square	7.46	11.16	14.90	18.63

19 Pica	11 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0190	1.5244	2.0353	2.5448
7.5	0.9511	1.4228	1.8996	2.3751
8	0.8916	1.3338	1.7808	2.2267
9	0.7926	1.1856	1.5830	1.9793
10	0.7133	1.0671	1.4247	1.7813
12	0.5944	0.8892	1.1872	1.4844
Rate/Square	7.46	11.16	14.90	18.63

20 Pica	3 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0359	1.5496	2.0690	2.5869
7.5	0.9668	1.4463	1.9310	2.4144
8	0.9064	1.3559	1.8104	2.2635
9	0.8057	1.2053	1.6092	2.0120
10	0.7251	1.0848	1.4483	1.8108
12	0.6043	0.9040	1.2069	1.5090
Rate/Square	7.46	11.16	14.90	18.63

20 Pica	4 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0400	1.5558	2.0771	2.5971
7.5	0.9706	1.4520	1.9387	2.4240
8	0.9100	1.3613	1.8175	2.2725
9	0.8089	1.2100	1.6156	2.0200
10	0.7280	1.0890	1.4540	1.8180
12	0.6066	0.9075	1.2117	1.5150
Rate/Square	7.46	11.16	14.90	18.63

20 Pica	6 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0487	1.5688	2.0945	2.6188
7.5	0.9788	1.4642	1.9549	2.4443
8	0.9176	1.3727	1.8327	2.2915
9	0.8156	1.2202	1.6291	2.0369
10	0.7341	1.0981	1.4662	1.8332
12	0.6117	0.9151	1.2218	1.5277
Rate/Square	7.46	11.16	14.90	18.63

21 Pica	6 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.0998	1.6453	2.1967	2.7466
7.5	1.0265	1.5356	2.0502	2.5635
8	0.9623	1.4396	1.9221	2.4033
9	0.8554	1.2797	1.7085	2.1362
10	0.7699	1.1517	1.5377	1.9226
12	0.6416	0.9598	1.2814	1.6022
Rate/Square	7.46	11.16	14.90	18.63

21 Pica	7 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.1039	1.6514	2.2049	2.7568
7.5	1.0303	1.5413	2.0579	2.5730
8	0.9659	1.4450	1.9293	2.4122
9	0.8586	1.2844	1.7149	2.1442
10	0.7727	1.1560	1.5434	1.9298
12	0.6439	0.9633	1.2862	1.6081
Rate/Square	7.46	11.16	14.90	18.63

22 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.1254	1.6836	2.2478	2.8105
7.5	1.0504	1.5713	2.0979	2.6231
8	0.9847	1.4731	1.9668	2.4592
9	0.8753	1.3094	1.7483	2.1859
10	0.7878	1.1785	1.5734	1.9673
12	0.6565	0.9821	1.3112	1.6394
Rate/Square	7.46	11.16	14.90	18.63

22 Pica		1 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.1295	1.6897	2.2559	2.8207
7.5	1.0542	1.5770	2.1055	2.6326
8	0.9883	1.4785	1.9740	2.4681
9	0.8785	1.3142	1.7546	2.1939
10	0.7906	1.1828	1.5792	1.9745
12	0.6589	0.9857	1.3160	1.6454
Rate/Square	7.46	11.16	14.90	18.63

22 Pica		10 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.1679	1.7471	2.3326	2.9165
7.5	1.0900	1.6306	2.1771	2.7221
8	1.0219	1.5287	2.0410	2.5519
9	0.9083	1.3588	1.8142	2.2684
10	0.8175	1.2230	1.6328	2.0415
12	0.6812	1.0191	1.3607	1.7013
Rate/Square	7.46	11.16	14.90	18.63

23 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.1765	1.7601	2.3499	2.9382
7.5	1.0981	1.6428	2.1933	2.7423
8	1.0295	1.5401	2.0562	2.5709
9	0.9151	1.3690	1.8277	2.2853
10	0.8236	1.2321	1.6450	2.0568
12	0.6863	1.0267	1.3708	1.7140
Rate/Square	7.46	11.16	14.90	18.63

23 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.1893	1.7792	2.3755	2.9702
7.5	1.1100	1.6606	2.2171	2.7721
8	1.0407	1.5568	2.0786	2.5989
9	0.9250	1.3838	1.8476	2.3101
10	0.8325	1.2455	1.6628	2.0791
12	0.6938	1.0379	1.3857	1.7326
Rate/Square	7.46	11.16	14.90	18.63

24 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.2277	1.8366	2.4521	3.0660
7.5	1.1459	1.7142	2.2886	2.8616
8	1.0742	1.6070	2.1456	2.6827
9	0.9549	1.4285	1.9072	2.3846
10	0.8594	1.2856	1.7165	2.1462
12	0.7162	1.0714	1.4304	1.7885
Rate/Square	7.46	11.16	14.90	18.63

25 Pica		6 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.3044	1.9514	2.6054	3.2576
7.5	1.2175	1.8213	2.4317	3.0404
8	1.1414	1.7075	2.2797	2.8504
9	1.0146	1.5178	2.0264	2.5337
10	0.9131	1.3660	1.8238	2.2803
12	0.7609	1.1383	1.5198	1.9003
Rate/Square	7.46	11.16	14.90	18.63

26 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.3300	1.9897	2.6565	3.3215
7.5	1.2413	1.8570	2.4794	3.1000
8	1.1638	1.7410	2.3244	2.9063
9	1.0345	1.5475	2.0661	2.5834
10	0.9310	1.3928	1.8595	2.3250
12	0.7758	1.1606	1.5496	1.9375
Rate/Square	7.46	11.16	14.90	18.63

26 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.3428	2.0088	2.6820	3.3534
7.5	1.2533	1.8749	2.5032	3.1298
8	1.1750	1.7577	2.3468	2.9342
9	1.0444	1.5624	2.0860	2.6082
10	0.9400	1.4062	1.8774	2.3474
12	0.7833	1.1718	1.5645	1.9562
Rate/Square	7.46	11.16	14.90	18.63

29 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.4963	2.2384	2.9885	3.7366
7.5	1.3965	2.0892	2.7893	3.4875
8	1.3092	1.9586	2.6150	3.2696
9	1.1638	1.7410	2.3244	2.9063
10	1.0474	1.5669	2.0920	2.6157
12	0.8728	1.3057	1.7433	2.1797
Rate/Square	7.46	11.16	14.90	18.63

29 Pica		4 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5004	2.2445	2.9967	3.7469
7.5	1.4003	2.0949	2.7969	3.4971
8	1.3128	1.9639	2.6221	3.2785
9	1.1669	1.7457	2.3308	2.9142
10	1.0502	1.5711	2.0977	2.6228
12	0.8752	1.3093	1.7481	2.1857
Rate/Square	7.46	11.16	14.90	18.63

29 Pica		6 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5091	2.2575	3.0141	3.7686
7.5	1.4084	2.1070	2.8131	3.5173
8	1.3204	1.9753	2.6373	3.2975
9	1.1737	1.7558	2.3443	2.9311
10	1.0563	1.5803	2.1098	2.6380
12	0.8803	1.3169	1.7582	2.1983
Rate/Square	7.46	11.16	14.90	18.63

29 Pica		7 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5131	2.2636	3.0222	3.7788
7.5	1.4123	2.1127	2.8207	3.5269
8	1.3240	1.9807	2.6445	3.3065
9	1.1769	1.7606	2.3506	2.9391
10	1.0592	1.5845	2.1156	2.6452
12	0.8827	1.3205	1.7630	2.2043
Rate/Square	7.46	11.16	14.90	18.63

29 Pica		8 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5177	2.2705	3.0314	3.7903
7.5	1.4166	2.1192	2.8293	3.5376
8	1.3280	1.9867	2.6525	3.3165
9	1.1805	1.7660	2.3578	2.9480
10	1.0624	1.5894	2.1220	2.6532
12	0.8854	1.3245	1.7683	2.2110
Rate/Square	7.46	11.16	14.90	18.63

30 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5346	2.2958	3.0651	3.8325
7.5	1.4323	2.1427	2.8608	3.5770
8	1.3428	2.0088	2.6820	3.3534
9	1.1936	1.7856	2.3840	2.9808
10	1.0742	1.6070	2.1456	2.6827
12	0.8952	1.3392	1.7880	2.2356
Rate/Square	7.46	11.16	14.90	18.63

30 Pica		3 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5474	2.3149	3.0907	3.8644
7.5	1.4443	2.1606	2.8846	3.6068
8	1.3540	2.0255	2.7044	3.3813
9	1.2035	1.8005	2.4039	3.0056
10	1.0832	1.6204	2.1635	2.7051
12	0.9027	1.3504	1.8029	2.2542
Rate/Square	7.46	11.16	14.90	18.63

30 Pica		9 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5730	2.3532	3.1418	3.9283
7.5	1.4681	2.1963	2.9323	3.6664
8	1.3764	2.0590	2.7491	3.4372
9	1.2234	1.8302	2.4436	3.0553
10	1.1011	1.6472	2.1992	2.7498
12	0.9176	1.3727	1.8327	2.2915
Rate/Square	7.46	11.16	14.90	18.63

30 Pica		10 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5771	2.3593	3.1499	3.9385
7.5	1.4719	2.2020	2.9399	3.6759
8	1.3800	2.0644	2.7562	3.4462
9	1.2266	1.8350	2.4500	3.0633
10	1.1040	1.6515	2.2050	2.7569
12	0.9200	1.3763	1.8375	2.2975
Rate/Square	7.46	11.16	14.90	18.63

31 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5858	2.3723	3.1673	3.9602
7.5	1.4801	2.2141	2.9562	3.6962
8	1.3876	2.0758	2.7714	3.4652
9	1.2334	1.8451	2.4635	3.0802
10	1.1100	1.6606	2.2171	2.7721
12	0.9250	1.3838	1.8476	2.3101
Rate/Square	7.46	11.16	14.90	18.63

31 Pica		2 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5945	2.3853	3.1847	3.9819
7.5	1.4882	2.2263	2.9724	3.7165
8	1.3952	2.0871	2.7866	3.4842
9	1.2402	1.8552	2.4770	3.0971
10	1.1161	1.6697	2.2293	2.7873
12	0.9301	1.3914	1.8577	2.3228
Rate/Square	7.46	11.16	14.90	18.63

31 Pica		3 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.5986	2.3914	3.1929	3.9921
7.5	1.4920	2.2320	2.9800	3.7260
8	1.3988	2.0925	2.7938	3.4931
9	1.2433	1.8600	2.4833	3.1050
10	1.1190	1.6740	2.2350	2.7945
12	0.9325	1.3950	1.8625	2.3288
Rate/Square	7.46	11.16	14.90	18.63

33 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.6881	2.5253	3.3717	4.2157
7.5	1.5756	2.3570	3.1469	3.9347
8	1.4771	2.2097	2.9502	3.6887
9	1.3130	1.9642	2.6224	3.2789
10	1.1817	1.7677	2.3602	2.9510
12	0.9847	1.4731	1.9668	2.4592
Rate/Square	7.46	11.16	14.90	18.63

34 Pica		1 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.7433	2.6080	3.4820	4.3537
7.5	1.6271	2.4341	3.2499	4.0634
8	1.5254	2.2820	3.0468	3.8095
9	1.3559	2.0284	2.7082	3.3862
10	1.2203	1.8256	2.4374	3.0476
12	1.0169	1.5213	2.0312	2.5396
Rate/Square	7.46	11.16	14.90	18.63

35 Pica		8 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.8247	2.7297	3.6445	4.5568
7.5	1.7030	2.5477	3.4015	4.2530
8	1.5966	2.3885	3.1889	3.9872
9	1.4192	2.1231	2.8346	3.5442
10	1.2773	1.9108	2.5511	3.1898
12	1.0644	1.5923	2.1259	2.6581
Rate/Square	7.46	11.16	14.90	18.63

39 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.9950	2.9845	3.9847	4.9822
7.5	1.8620	2.7855	3.7190	4.6500
8	1.7456	2.6114	3.4866	4.3594
9	1.5517	2.3213	3.0992	3.8750
10	1.3965	2.0892	2.7893	3.4875
12	1.1638	1.7410	2.3244	2.9063
Rate/Square	7.46	11.16	14.90	18.63

39 Pica		5 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	2.0165	3.0166	4.0276	5.0358
7.5	1.8821	2.8155	3.7591	4.7001
8	1.7644	2.6396	3.5241	4.4064
9	1.5684	2.3463	3.1326	3.9168
10	1.4116	2.1117	2.8193	3.5251
12	1.1763	1.7597	2.3494	2.9376
Rate/Square	7.46	11.16	14.90	18.63

MEMORANDUM

TO: All Units

FROM: Debbie Gibson, CPA, CFE Director of Audit Services

RE: Accounting and Appropriation of COVID-19 Grants

DATE: April 29, 2020 (Updated September 29, 2020)

Dear Officials:

This memorandum addresses the accounting for COVID-19 funds that have been appropriated by Congress, regardless if received directly from the Federal Government or as a pass-through from the State of Indiana (State). Also addressed is Indiana State Board of Accounts' audit position on the appropriation and additional appropriation of COVID-19 grants.

Assistance provided as a result of a national or state disaster or emergency should be receipted into a separate fund. The Indiana State Board of Accounts will not take audit exception to establishing such a fund(s) without the adoption of an ordinance.

A separate fund should be established for each separately identified assistance provided.

In our memo dated April 20, 2020, counties and cities/towns received a specific fund number assigned for CARES Act Provider Relief (CARES) distribution specifically related to Medicare fee-for-service. The guidance, including fund number and name, should still be followed.

We have since been made aware of several other types of direct assistance being distributed as part of CARES, such as for transit and airport.

We are also aware that the State has awarded grants and is possibly awarding more grants.

Whether direct or pass-through, each of these will require a different fund number and fund name that clearly identifies the assistance being provided. COVID should be part of the naming title.

If it is part of an established grant that you already receive, such as Community Development Block Grant (CDBG), you should still establish as a separate fund, with the title indicating that it is COVID, i.e. CDBG-COVID.

In anticipation of several separate funds being necessary, the following fund numbering system should be followed:

Counties: 8901-8925

Cities/Towns: 150-175

Schools: 7943-7949

Township: Assign an available number in your system

Special Districts: Assign an available number in your system

Libraries: Assign an available number in your system

All related expenditure records (accounts payable vouchers, minutes, correspondence, contracts, etc.) must be maintained in a separate file for future audits required by Federal and State agencies of COVID funds.

For each grant, it is important that you track every dollar disbursed for COVID-related expenses and maintain supporting documentation for those expenses. This can be accomplished by accounting for each grant in a separate fund as described above.

In some cases, disbursements made prior to receiving a COVID grant can qualify as an allowable cost from a COVID grant. In order to track these disbursements properly, allowable disbursements should be moved from the original fund to the applicable COVID grant fund much like a correction of error is recorded.

For example, if a COVID-related disbursement for supplies from the general fund was an allowable cost under a COVID grant received after the disbursement was made, the following procedures should be used:

1. The disbursement from the general fund should be corrected by reversing the allowable disbursement within the category of supplies. This posting correction will reinstate the fund balance and re-appropriate the general fund in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This posting correction should be done in the same budget year that the original transaction was posted.

2. Once the disbursement is corrected and reversed within the general fund, it should be posted as a disbursement in the appropriate COVID grant fund. Documentation must be maintained for this correction so the audit trail can be followed. The accounting system must tie the original claim for the general fund disbursement to the COVID grant fund by specific reference or notation in a comment section.

These procedures should be used only for allowable disbursements made prior to receiving the grant. All other allowable disbursements should be disbursed directly from the appropriate COVID related grant fund.

Another example would be when the line item in the general fund (or any other fund) is no longer needed. Public safety salaries that may be fully reimbursed from March through December would be a good example of that situation (see IFA Memorandum dated September 25, 2020). In this case you should do the following:

1. The disbursements from the general fund (or any other fund) made prior to receiving the grant should be corrected by reversing the allowable disbursements within the category of personal services. This posting correction will reinstate the fund balance and re-appropriate the general fund (or any other fund) in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This posting correction should be done in the same budget year that the original transaction was posted. However, since the wages have been paid the appropriation is no longer needed in the general fund (or any other fund). The appropriation restored for these reimbursed wages should then be reduced to reflect this. The reimbursement has in effect freed up the balance in the general fund (or any other fund) for re-appropriation or to remain as part of the available balance for next year's budget.

2. Once the disbursements are corrected and reversed within the general fund (or any other fund) as described in number 1 above, the disbursements should be posted as disbursements in the appropriate COVID grant fund. Documentation must be maintained for this correction so the audit trail can be followed. The accounting system must tie the original claim for the general fund (or any other fund) disbursement to the COVID grant fund specific reference or notation in a comment section.

3. Since the remainder of the salaries for the year will be expended directly from the COVID grant fund there is no longer a need for an appropriation of this line item in general fund (or any other fund). The appropriation in general fund (or any other fund) should be reduced to reflect this as the reimbursement has in effect freed up the balance in the general fund (or any other fund) for re-appropriation or to remain as part of the available fund balance for next year's budget.

Based on the language contained in IC 10-14-3-17(j)(5) which states that a political subdivision may waive procedures and formalities otherwise required by law pertaining to the appropriation and expenditure of public funds where a national disaster or security emergency has been declared, the Indiana State Board of Accounts will not take audit exception to the expense being paid directly out of a COVID grant fund without appropriation or additional appropriation prior to spending the money in the COVID grant fund.

Again, it is important that these monies be accounted for in separate grant funds. This provides accountability and transparency for these grants. If commingled in other funds, it becomes impossible to determine that these monies are being used as provided for in grant agreements. It would also subject the grant monies to the conditions required of those funds with which they are being commingled with. For example, if the grant monies were receipted into the general fund the additional appropriation requirements as provided for in DLGF's memo on additional appropriations, dated April 24, 2020, would be applicable.

It is important to remember that sufficient internal controls over all transactions must be in place. Separate funds, maintaining records, detailed comments that provide audit trails, appropriate approvals, etc., are all part of good internal controls.

If you have any questions please do not hesitate to contact us.

STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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MEMORANDUM

TO: All Units

FROM: Paul D. Joyce, CPA, State Examiner

RE: CARES Reimbursement of Public Health and Public Safety Payroll Costs
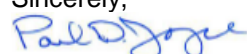
DATE: September 30, 2020

Dear Officials:

The State Board of Accounts (SBOA) has been asked how to account for funds received from IFA for reimbursement from CARES for public health and public safety payroll costs. Guidance has been provided in our memorandum entitled COVID Grant Accounting and Appropriations-Updated 9-29-2020. However, in light of the Governor's public health emergency, and to provide maximum flexibility we will not take audit exception to the following alternative process in regard to the reimbursement of public health and public safety costs from CARES funding:

- The CARES reimbursement for public health and public safety payroll is receipted into the CARES fund.

- Instead of moving expenses, a claim is created against the CARES Fund for the amount, up to the payroll reimbursement amount, that is desired to be receipted into the General Fund. This claim must be supported by the public health and/or public safety payroll costs that have been expensed from the general fund or other funds.

- The money claimed is receipted into the general fund.

- Once receipted into general fund, normal appropriation procedures would apply.

The governing body must adopt in a public meeting an ordinance or resolution that this alternative process will be used for at least part of the CARES reimbursement received from IFA for public health and/or public safety due to the declared health emergency.

Any questions please contact us.

Sincerely,

Paul D. Joyce, CPA

State Examiner

DG

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STATE EXAMINER DIRECTIVE 2020-3

Date: October 22, 2020

Subject: Accounting for CARES Money Administered by Indiana Finance Authority (IFA)

Authority: IC 5-11

Application: This Directive applies to all local governmental units
               receiving CARES money administered through IFA

From: Paul D. Joyce, CPA, State Examiner

The purpose of this Directive is to clarify prescribed accounting procedures for federal assistance received from the Coronavirus Relief Fund created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and administered through the Indiana Finance Authority (IFA).

Each local unit of government that receives an allocation from the Coronavirus Relief Fund administered by IFA shall establish a separate CARES grant fund with a fund number consistent with memorandum *Accounting and Appropriation of COVID-19 Grants*, April 29, 2020 (updated September 29, 2020).

All Reimbursements received from IFA shall be receipted into a separate CARES grant fund that is specific to IFA reimbursements.

Reimbursed Public Health and Safety Payroll Costs

Transactions for public health and safety payroll costs must be accounted for through one of these two prescribed options.

Option One. Reimbursements received from IFA shall be receipted into the separate CARES grant fund. The reimbursed amount for public health and safety payroll costs originally incurred in the general fund (or other fund) will be moved to the separate CARES grant fund through a reversing entry. This action will reinstate the general fund (or other fund) cash balance and re-appropriate the general fund (or other fund) in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This reversal must be done in the same budget year that the original transaction was posted.

Once the disbursement is reversed within the general fund (or other fund), it must be posted as a disbursement in the separate CARES grant fund. Documentation must be maintained so the audit trail can be followed. The accounting system must tie the original claim for the disbursement to the separate CARES grant fund by specific reference or notation in a comment section.

Once option one is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.**

EXAMPLE

A city has public health and safety payroll costs for the period March 1, 2020 to September 30, 2020 totaling $650,000 – all paid out of general fund appropriations as follows: Salaries $475,000; Overtime $25,000; Benefits $150,000. The city receives a reimbursement from IFA for the total paid - $650,000.

Under Option One, the city receipts the reimbursement into the separate CARES fund, which at the time of posting had a cash balance of $0. The city reverses the original entries out of general fund and posts the disbursements to the separate CARES fund. Reversing the entries out of general fund for posting in the CARES fund increases, or re-appropriates, the amounts to salaries, overtime, and benefits in general fund as well as the general fund cash balance. The resulting receipt and disbursement posting to the CARES fund results in a $0 cash balance to the CARES fund.

Option Two. Reimbursements received from IFA shall be receipted into the separate CARES grant fund. A claim will be created against the separate CARES grant fund for the reimbursed amount in favor of the general fund. This claim must be supported by documentation of the public health and safety payroll costs that have been expensed from the general fund or other funds.

The amount of the claim will be receipted into the general fund cash balance. Normal appropriation procedures will apply to these funds.

Once option two is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. This option requires a resolution or ordinance as detailed in the memorandum *CARES Reimbursement of Public Health and Safety Payroll Costs*, September 30, 2020.**

EXAMPLES

1. *A city has public health and safety payroll costs for the period March 1, 2020 to September 30, 2020 totaling $650,000 – all paid out of General fund appropriations as follows: Salaries $475,000; Overtime $25,000; Benefits $150,000. The city receives a reimbursement from IFA for the total paid - $650,000.*

    Under Option Two, council had previously adopted an ordinance to transfer reimbursed payroll costs to the general fund. The city receipts the reimbursement into the separate CARES fund and the governing body approves a claim to pay general fund $650,000. Council then appropriates the $650,000 in the general fund following the normal appropriation procedures. The resulting receipt and disbursement posting to the separate CARES fund results in a $0 cash balance as the fund had a $0 balance prior to this transaction.

2. *A city has public health and safety payroll costs for the period March 1, 2020 to September 30, 2020 totaling $750,000 paid out of **two** funds – general fund and public safety LIT fund. Of that amount, $650,000 was paid out of general fund appropriations under Salaries $475,000; Overtime $25,000; and Benefits $150,000. The remaining $100,000 was paid out of public safety LIT from appropriations for Salaries $75,000; Overtime $15,000; and Benefits $10,000. The city receives a reimbursement from IFA for the total paid - $750,000.*

Under Option Two, council had previously adopted an ordinance to transfer reimbursed payroll costs to the general fund. The city receipts the reimbursement into the separate CARES fund and the governing body approves a claim to pay general fund $750,000. Council then appropriates the $750,000 in the general fund following the normal appropriation procedures. The resulting receipt and disbursement posting to the separate CARES fund results in a $0 cash balance as the fund had a $0 balance prior to this transaction.

Reimbursed Costs Other than Public Health and Safety Payroll Costs

Transactions for other permitted costs reimbursed by IFA must be accounted for through one of the following prescribed frameworks.

Framework One. Reimbursements received from IFA shall be receipted into the separate CARES grant fund. Reimbursed disbursements originally incurred in another fund will be moved to the separate CARES grant fund through a reversing entry. This action will reinstate the fund cash balance and re-appropriate the fund in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This reversal must be done in the same budget year that the original transaction was posted.

Once the disbursement is reversed within the original fund, it must be posted as a disbursement in the separate CARES grant fund. Documentation must be maintained so the audit trail can be followed. The accounting system must tie the original claim for the disbursement to the separate CARES grant fund by specific reference or notation in a comment section.

Once these steps are completed, the balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.**

EXAMPLE

The unit purchases equipment to hold virtual public meetings in the amount of $5,000. The original expense is paid out of the general fund. The unit submits a reimbursement request to IFA and receives $5,000. The reimbursement is receipted into the separate CARES grant fund, which will then show a balance of $5,000. In order to tie the expense to the separate CARES grant fund, the unit reverses the $5,000 expense in the general fund, which reinstates the expense appropriation line item and the cash balance of the general fund. The unit then posts the $5,000 disbursement to the separate CARES grant fund with a link to the original claim and supporting documentation, bringing the balance of the separate CARES grant fund to zero.

Framework Two. If IFA has provided reimbursement based on unpaid invoices or purchase orders, then reimbursements received from IFA shall be receipted into the separate CARES grant fund. The expenditures to vendors will be made through the CARES grant fund and these expenditures must match the application made to IFA. If the actual invoice or invoices relating to a purchase order is less than the purchase order, then the difference in the money expended to the vendor and the amount received for the purchase order from IFA must be returned to IFA. The items on the invoice must match the items on the purchase order. All documentation must be maintained.

Once these steps are completed, the balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.**

EXAMPLE

A unit orders emergency radios for $10,000 and submits the reimbursement request to IFA before the payment is made for the radios. IFA reimburses the $10,000 and the unit receipts the $10,000 into the separate CARES grant fund, which will now have a $10,000 balance. The unit decides to purchase fewer radios and makes payment to the vendor for $8,000, leaving a balance of $2,000 in the separate CARES grant fund. The $2,000 must be returned to IFA bringing the balance to zero.

Framework Three. If you have created a negative balance in your CARES fund based on expenditures made in anticipation of receipt of reimbursement for allowable expenditures where invoices have already been submitted to IFA then leave as is and receipt reimbursement when received, bringing the balance in the separate CARES grant fund to zero. Going forward, expend any anticipated allowable expenditures from a fund with an appropriation and follow framework one. If a negative balance in the CARES grant fund is not fully reimbursed, then the unreimbursed amount will require a reverse entry and posting of the expenditure to the general or other appropriate fund within an appropriated line item.

Once these steps are completed, the balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.**

Example

A unit purchases $5,000 of PPE and posts the expense directly to the separate CARES grant fund, incurring a negative balance of $5,000. The unit submits a reimbursement request to IFA for $5,000, but IFA only reimburses $4,500. The unit receipts the $4,500 into the separate CARES grant fund, which leaves a negative balance of $500. The unit reverses the expense entry for the unreimbursed amount and posts the expense to the general fund, bringing the balance in the separate CARES grant fund to zero.

These prescribed accounting procedures will promote transparency and accountability of funds received through the Coronavirus Relief Fund created by the CARES Act and administered through IFA.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or Deputy State Examiner.

Respectfully,

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

TC/SGDG

MEMORANDUM

TO: Counties, Cities, Towns, Townships, Special Districts

FROM: Paul D. Joyce, CPA, State Examiner

RE: Questions Regarding CARES Money Administered by Indiana Finance Authority (IFA)

DATE: October 28, 2020

Dear Officials,

We are aware that there is confusion concerning the accounting for CARES ACT funding. First, remember there is more than one type of CARES funding and each requires their own separate fund.

The original memo sent April 20, 2020, entitled CARES Act Fund Numbers, was specific to the provider relief fund. These funds were sent directly by the Federal Government to many, but not all local units. These funds were advanced funding and we provided specific fund numbers for each unit type to be used for these monies.

The memo sent April 29, 2020, and updated September 29, 2020, entitled COVID Grant Accounting and Appropriations, specifically addressed the multiple funding streams and required a separate fund to be established for each separately identified assistance provided.

Reimbursements from IFA specific to CARES ACT funding should be in a separate fund from any other type of CARES or COVID-19 funding.

The financial assistance from IFA for CARES ACT is reimbursement, not an advance. This is not new money to be expended. It is reimbursement of money expended from an appropriated fund.

We have had multiple questions regarding expenditures reimbursed by IFA with CARES ACT funding.

State Examiner Directive 2020-3 provided clarifying guidance on accounting specific to IFA reimbursement of CARES ACT qualifying expenditures.

To provide further clarification, the money expended by a unit that is then turned into IFA for reimbursement should have gone through an appropriation process and expended from an appropriated fund. We are not aware of any statutes which would alter council's role in appropriating money.

We have been made aware of instances where purchases have been made on the behalf of county commissioners or mayors in anticipation of receiving money from IFA without the purchase being made through an appropriated fund. This should not occur. Expenditures made by local government are not guaranteed reimbursement by IFA.

We are aware of instances where the request for reimbursement has been denied by IFA. These denied reimbursements for expenditures were made with unappropriated funds. In these unfortunate situations, all parties must work with the appropriating body to appropriate the needed money in the proper fund so that the expenditure can then be posted in that fund against the appropriation.

State Examiner Directive 2020-3 provides details on the accounting process if this has occurred in your unit.

Please remember that the general laws for appropriation and expenditure of funds would apply to IFA funds. The claims laws require the allowance of a claim by the proper authorizing body and that appropriation is required before a claim can be paid.

If you have any questions do not hesitate to contact us.

DG

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AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: November 9, 2020

Subject: Monthly and Annual Engagement Uploads

Authority: IC 5-11-1-2, -4, -9, -10, -21, -24

Application: This Directive applies to all local governmental units

From: Paul D. Joyce, CPA, State Examiner

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1st (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at:
https://gateway.ifionline.org/userguides/engagementguide **It is pertinent that this user guide be used in conjunction with this Directive.** It provides critical information to you that will help guide you to uploading the correct documents.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

For County Auditors:

- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Treasurers:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check List
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted):

- Year-end Investment Statements (for Counties - County Treasurer)
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Additionally, for Schools only: School Lunch Prepaid Account Balance Report as of June 30
      Approved Salary Schedule for Noncertified Employees and Amendments
- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31
- Additionally, for County Clerk and Cities/Towns with courts: Court Trust Fund Subsidiary Detail as of December 31.
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

If you have questions, please refer to the user guide for the Engagement Uploads 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.

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.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

Paul D. Joyce, CPA
State Examiner

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AN EQUAL OPPORTUNITY EMPLOYER

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Web Site: www.in.gov/sboa

MEMORANDUM

TO: All Units

FROM: Paul D. Joyce, CPA, State Examiner

RE: Communications about Alternate Operations due to COVID

DATE: November 18, 2020

Dear Officials:

During this current surge in COVID-19 cases, it may be necessary for your office to consider alternative procedures as you or your staff may be affected by COVID-19. While COVID-19 could technically result in a shutdown of your office, certain essential operations must still take place. You should have developed a plan with procedures to allow you to keep your office's operations ongoing when your office is closed, or your staff reduced due to COVID-19. It is important that you review those plans and update as needed for your current resources and staff.

These plans should include those ongoing processes that involve interaction with the Indiana State Board of Accounts (SBOA) as well as others at the State level.

It is vital that you keep the SBOA informed of your status in order for us to provide you with critical information and work with you if you are scheduled for audit.

If it becomes necessary to shut down your office or severely alter normal operations, please contact us as follows:

Counties
Lori Rogers or Ricci Hofherr
317-232-2512
counties@sboa.in.gov

Cities, Towns, Libraries, and Special Districts
Todd Caldwell or Susan Gordon
317-232-2513
cities.towns@sboa.in.gov
libraries@sboa.in.gov
specialdistricts@sboa.in.gov

Schools and Townships
Chase Lenon or Jonathan Wineinger
317-232-2512
Schools.townships@sboa.in.gov

Please provide the following information as appropriate:

a.   Alternative phone numbers or emails that you may be using
b.   Best way to contact
c.   Name, email address, telephone number, and position for two persons who may fill in for the fiscal officer in order of succession
d.   If restrictions are only to the public but office remains operational
e.   If you are a school and have closed or gone to remote learning, do the administration offices remain open or have administration offices also gone to remote procedures
f.   Alternate hours of operations being implemented
g.   Any information you may have about the duration of the shutdown
h.   Immediate questions or concerns you may have

Please also review SBOA memorandum, Continuity of Essential Operations, dated April 3, 2020, and take the necessary steps to ensure that your essential operations will continue in the event of a shutdown:

https://www.in.gov/sboa/files/Continuity%20of%20Essential%20Operations%2004_03_2020.pdf.

If you have any questions, please do not hesitate to contact us, and please stay safe.

Paul D. Joyce, CPA
State Examiner

DG

November 23, 2020

MEMORANDUM

To: All Political Subdivisions

From: Paul D. Joyce, CPA, State Examiner

RE: OPEB Reporting Requirement

Date: November 23, 2020

Effective 07/01/2020, political subdivision retiree benefits and expenditures (collectively known as Other Post-Employment Benefits or OPEB) are to be reported in a manner prescribed by the State Board of Accounts (IC 36-1-8-17.5). After much discussion, the State Board of Accounts (SBOA) has _decided to retire the OPEB report_ formerly prescribed by the Department of Local Government Finance.

Instead SBOA will consider the information _**a unit reports through their annual financial report (AFR) as fulfilling IC 36-1-18-17.5**_, and units will not have to provide the State with a separate OPEB report. As such, a unit who timely files their AFR will be considered in compliance with the OPEB statutory reporting deadline.

Respectfully yours,

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

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