

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2020

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STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa

(for information specific to a city or town, select Political Subdivisions and then select city or town as applicable)

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

Email Address: cities.towns@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 cities and towns. 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 “cities.towns@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.

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SBOA COMMUNICATIONS (continued)

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 cities.towns@sboa.in.gov.

SBOA MONTHLY MEETINGS and TRAINING OPPORTUNITIES

Based on positive feedback received from you, we plan to continue our monthly meetings in 2021. These are two-hour sessions with the first hour devoted to training on a particular topic and the second hour devoted to questions that you have on any subject. There is no cost to attend these meetings. You will be invited through an email from messenger@webex.com. Each of these two-hour sessions count toward your training requirements. The first hour will be recorded and placed on our website on the SBOA YouTube Channel. The two sessions for January and February are listed below. We will devote our time in March to meeting you at the ILMCT Institute and Academy resource table.

January 20, 2021 9:00 am to 11:00 am Eastern Time
February 17, 2021 9:00 am to 11:00 am Eastern Time
ILMCT Institute and Academy – March 14-18

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
- SBOA Payments for Audits by ACH Only, 12-1-2020

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.”

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RECORDING OF AUDIT COSTS (continued)

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
- Annual Operational Report of Local Road and Street Operations
- Audit Preparation
- Federal and State Mileage Rates
- Cancellation of Warrants – Old Outstanding Checks
- Certification of Names and Addresses to County Treasurer
- Nepotism Annual Certification
- Contracting with a Unit Annual Certification
- Encumbered Appropriations – Balance Available
- Dormant Fund Balances – Transfers Authorized
- Fire Protection Contracts With Volunteer Fire Companies
- 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.

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MONTHLY AND ANNUAL ENGAGEMENT UPLOADS (continued)

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
- 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)

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

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.ifonline.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.

Also, SBOA has separate YouTube videos on how to navigate the Monthly and Annual Upload application for both the monthly upload process and the annual upload process. Please see the articles entitled *SBOA YouTube Channel* and *Newly Elected Official Training Videos* in this Bulletin for more information.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 15,000 or more with road and street responsibilities. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

The annual operational report for the preceding year will be electronically filed by June 1st with the Indiana State Board of Accounts through an online data management system developed and maintained by LTAP. The report is also to be filed with the governing body of the municipality and should be available to the public and media.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. Form 225 has been revised significantly in order to be integrated into LTAP's data management system. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Highway Annual Operational Report".

Written instructions and videos are available in this section to aid you in the preparation and filing of this report. **Due to the revisions of the form, please do not use last year's report and simply update the data – you will need to download the revised form to use for reporting. Older versions of the form will not be accepted.**

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ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS (continued)

INDOT issued a memo dated November 1, 2016, encouraging all local entities (even those not required to by Indiana Code 8-17-4.1) to file the appropriate information annually with INDOT's Financial Management Unit. Specific questions regarding the INDOT memo can be addressed to financialmanagementunit@indot.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 Council and other Board meetings
- Bank reconcilements complete and bank information (statements, etc.)
- Claims in order with supporting documentation available
- Copies of new ordinances, 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)

For more information on preparing for an audit, please see the SBOA video entitled "How to Prepare for an Audit." This video may be accessed on our website or through the SBOA YouTube Channel. You may also wish to view our training from the Virtual State Called Meeting in August 2020 titled "Audits, Start to Finish." The materials and video are available on the cities or towns page under "Presentation and Training Materials".

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 clerk-treasurer 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 city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer 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 general fund of the city or town.

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.

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CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

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

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

NEPOTISM ANNUAL CERTIFICATION

Indiana Code 36-1-20.2-16: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

CONTRACTING WITH A UNIT ANNUAL CERTIFICATION

Indiana Code 36-1-21-6: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

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 city or town 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.

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DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

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

(2) Funds of a municipality, to the general fund or rainy day fund of the municipality.”

Please see the September 2015 *Cities and Towns Bulletin*, page 4 for more information about transfers to the Rainy Day fund.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

IC 36-8-12-4.5 requires the contract to be (1) in writing and (2) for a fixed term.

If the contractual agreement is properly drawn, the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue may be eliminated. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection are to be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless a written contract has been entered into.

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INTERNAL CONTROL CONSIDERATIONS

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

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

All cities and towns 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 city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. In addition, as a part of the report, each city or town must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting). If your city or town has already uploaded a Nepotism Policy and a Contracting Policy, those policies will roll forward to your current submission. You will not be required to upload the policies again.

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

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town 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.

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 city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

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 city or town until the city or town files an annual report for the preceding calendar year.

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TIMELY FILING OF REQUIRED REPORTS

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

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

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

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

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

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

A public officer who:

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

If you need submission rights or have any questions regarding the use of Gateway, please contact our help desk at gateway@sboa.in.gov. 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.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM - SECOND CLASS CITIES

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." Please note that this statute does not apply to Towns or Third Class Cities.

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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.

INDEX TO BULLETINS

An index to the following issues of the Cities and Towns Bulletin will be available at www.in.gov/sboa:

2011 – March, June, September, December
2012 – March, June, September, December
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2014 – March, June, September, December
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2016 – March, June, September, December
2017 – March, June, September, December
2018 – March, June, September, December
2019 – March, June, September, December
2020 – March, June, September, December

The articles appearing in the year 2010 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2011.

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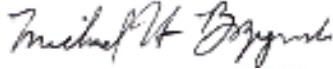
HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town 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. Bozyski, 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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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

Type Size	Number of Insertions			
	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			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4988	0.7461	0.9962	1.2455	
7.5	0.4655	0.6964	0.9298	1.1625	
8	0.4364	0.6529	0.8717	1.0899	
9	0.3879	0.5803	0.7748	0.9688	
10	0.3491	0.5223	0.6973	0.8719	
12	0.2909	0.4352	0.5811	0.7266	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5028	0.7522	1.0043	1.2558	
7.5	0.4693	0.7021	0.9374	1.1721	
8	0.4400	0.6582	0.8788	1.0988	
9	0.3911	0.5851	0.7812	0.9767	
10	0.3520	0.5266	0.7030	0.8790	
12	0.2933	0.4388	0.5859	0.7325	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5075	0.7591	1.0135	1.2673	
7.5	0.4736	0.7085	0.9460	1.1828	
8	0.4440	0.6642	0.8868	1.1089	
9	0.3947	0.5904	0.7883	0.9857	
10	0.3552	0.5314	0.7095	0.8871	
12	0.2960	0.4428	0.5912	0.7392	
Rate/Square	7.46	11.16	14.90	18.63	

10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5115	0.7653	1.0217	1.2775	
7.5	0.4774	0.7142	0.9536	1.1923	
8	0.4476	0.6696	0.8940	1.1178	
9	0.3979	0.5952	0.7947	0.9936	
10	0.3581	0.5357	0.7152	0.8942	
12	0.2984	0.4464	0.5960	0.7452	
Rate/Square	7.46	11.16	14.90	18.63	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5330	0.7974	1.0646	1.3311	
7.5	0.4975	0.7442	0.9937	1.2424	
8	0.4664	0.6977	0.9315	1.1647	
9	0.4146	0.6202	0.8280	1.0353	
10	0.3731	0.5582	0.7452	0.9318	
12	0.3109	0.4651	0.6210	0.7765	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5627	0.8418	1.1239	1.4052	
7.5	0.5252	0.7857	1.0490	1.3116	
8	0.4924	0.7366	0.9834	1.2296	
9	0.4377	0.6547	0.8741	1.0930	
10	0.3939	0.5892	0.7867	0.9837	
12	0.3282	0.4910	0.6556	0.8197	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5755	0.8609	1.1494	1.4372	
7.5	0.5371	0.8035	1.0728	1.3414	
8	0.5036	0.7533	1.0058	1.2575	
9	0.4476	0.6696	0.8940	1.1178	
10	0.4028	0.6026	0.8046	1.0060	
12	0.3357	0.5022	0.6705	0.8384	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5924	0.8862	1.1831	1.4793	
7.5	0.5529	0.8271	1.1043	1.3807	
8	0.5183	0.7754	1.0353	1.2944	
9	0.4607	0.6892	0.9202	1.1506	
10	0.4147	0.6203	0.8282	1.0355	
12	0.3455	0.5169	0.6902	0.8629	
Rate/Square	7.46	11.16	14.90	18.63	

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6353	0.9504	1.2690	1.5866	
7.5	0.5930	0.8871	1.1844	1.4809	
8	0.5559	0.8316	1.1103	1.3883	
9	0.4942	0.7392	0.9870	1.2341	
10	0.4447	0.6653	0.8883	1.1106	
12	0.3706	0.5544	0.7402	0.9255	
Rate/Square	7.46	11.16	14.90	18.63	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6522	0.9757	1.3027	1.6288	
7.5	0.6087	0.9107	1.2158	1.5202	
8	0.5707	0.8537	1.1399	1.4252	
9	0.5073	0.7589	1.0132	1.2668	
10	0.4566	0.6830	0.9119	1.1402	
12	0.3805	0.5692	0.7599	0.9501	
Rate/Square	7.46	11.16	14.90	18.63	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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			
Type Size	Number of Insertions				
	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	



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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.



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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

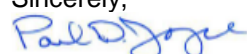
Dear Officials:

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

DG

State Examiner



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, CPA
State Examiner



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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.



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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.ifonline.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](#).


AMENDED DIRECTIVE 2018-1

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November 9, 2020

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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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



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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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MEMORANDUM

TO: All Units
FROM: Michael Bozymski CPA, Deputy State Examiner
RE: ACH Payments to State Board of Accounts
DATE: December 1, 2020

Dear Officials,

This memo is to alert you to the change in our payment process and to provide you the opportunity to make any processing changes you will need to make on your end as well as to contact us with any questions.

In the past we have accepted checks as the method of payment for our audit costs. Starting immediately, we are now requiring payments to be made through ACH. It is a safer more controlled method to both make and receive payments.

Due to controls, ACH details such as Account Name, ABN and Account # cannot be included with this memo but will be included with your next billing.

If you are a taxing unit, counties have made payments on your behalf through settlement proceeds and this will not change.

This memo only applies to those units that are billed directly and must make payment directly to the State Board of Accounts.

If you have any questions, including if this will apply to you, please contact Mike Bozymski, Deputy State Examiner at 317-232-2513 or mbozymski@sboa.in.gov.

DG