



Paul D. Joyce, CPA  
State Examiner

# SPECIAL DISTRICTS BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

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## STATE BOARD OF ACCOUNTS CONTACT INFORMATION

**SBOA Homepage:** [www.in.gov/sboa](http://www.in.gov/sboa)

*(for information specific to Special Districts, select Entities We Examine and then select Special Districts)*

### **Government Technical Assistance & Compliance (GTAC) Directors:**

Beth Goss and Elise Bowling

**Email Address:** [SpecialDistricts@sboa.in.gov](mailto:SpecialDistricts@sboa.in.gov) – *NOTE: if you are emailing questions, please send them to this email address and not our individual work emails.*

**Phone Number:** (317) 232-2513

**Gateway Help Desk:** [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov) or [AnnualReports@sboa.in.gov](mailto:AnnualReports@sboa.in.gov)

*(either email address will take you to the helpdesk)*

**SBOA Communications:** [communications@sboa.in.gov](mailto:communications@sboa.in.gov)

**2025 Indiana General Assembly – link for Indiana Code search:**

<https://iga.in.gov/laws/2025/ic/titles/1>

## UPCOMING TRAINING

Currently we do not have any training scheduled for special districts this upcoming quarter.

## DONATED FUNDS

Special district government operates under a framework of accountability and transparency, especially when it comes to fundraising and accepting donations. These activities must align with Indiana Code and SBOA Uniform Compliance Guidelines to ensure proper stewardship of public and donated funds.

[Legal Authority and Fundraising Activities](#)

Special districts may engage in fundraising activities or accept donations only when authorized by statute or local resolution. The Indiana Code does not explicitly prohibit fundraising, but it requires special districts to operate within clearly defined legal boundaries:

- IC 36-1-3 grants special districts broad home rule powers, allowing them to adopt ordinances for fundraising if not otherwise restricted by state law.
- Fundraising must be approved by the Board, and any contracts or agreements related to fundraising must be reviewed and signed by authorized officials.

#### Accounting for Donations

- Donations must be receipted and deposited into an appropriate fund established by the fiscal officer
- Special districts must not commingle donated funds with general operating funds unless specifically authorized.
- If donations are restricted for a specific purpose, they must be deposited into a dedicated fund and used only for that purpose.
- Donations cannot be spent without proper appropriation, even if funds are available.

It's important that donation funds follow the legal and accounting protocols detailed within this article to ensure that both public and donated funds are safeguarded and used in alignment with the intended purposes.