



## 2023 AIC Legislative Conference ICAA Break Out Meeting

### Gateway & Annual Financial Reporting

February 8, 2023

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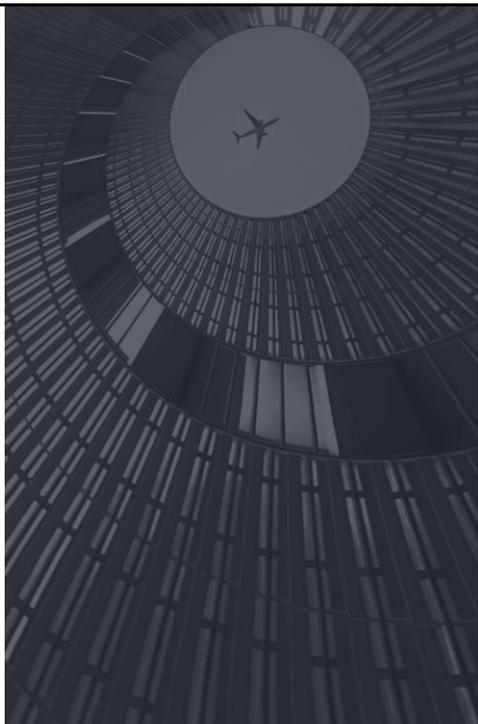


**Todd Caldwell**  
Senior Manager

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# Gateway

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## Gateway



Launched in 2010, the Indiana Gateway for Government Units (Gateway) is a data collection & transparency portal supported by the State of Indiana and used by thousands of local government officials, researchers, and taxpayers.

State and local governments submit financial & operational data in Gateway, including financial reports, budgets, employee compensation reports, debt issuances, TIF summaries, as well as some other information.

Partner agencies include:

- State Board of Accounts
- Dept of Local Government Finance
- Indiana Gaming Commission
- Indiana State Auditor

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# Gateway

First – you need access to Gateway

If you haven't done that yet, email  
[gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

Indicate you are the new County Auditor  
 and provide:

- *Your name*
- *That you're the new Auditor for \_\_\_\_ County & are requesting Gateway access*
- *Your email address*
- *The former Auditor's info*
  - ✓ *Name*
  - ✓ *Email*

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# Annual Financial Report

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# Annual Financial Report

- AFRs required by IC 5-11-1-4(a)
- Shall be filed electronically in Gateway no later than 60 days after close
  - March 1, 2023
  - (leap years – February 29<sup>th</sup>)
- In mid-March, those who haven't submitted will be notified in writing by SBOA
- If it's going to be late, contact SBOA and let them know

Report Category	Description	Status
<b>Unit Information</b>	The answers to these questions determine what forms are available in the system.	Complete
Unit Questions	Identify your unit and other information that appears on a business. Examples include Public Transportation, Government Offices, Parking Garages, Hospitals, Schools, Services, etc.	3 (Enterprise)
Department	Select departments that are in use and provide local names for some departments.	14 (Department)
Accounts of Officers	Enter information regarding officers and related information.	Complete
<b>Core Reporting</b>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning units and investment balances, receipts and disbursements for each fund.	87 (Funds)
Financial Data Entry	Select the fund type for funds entered in financial data by Fund.	Type Not For All Funds
Capital Assets	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total acquisition of capital assets during the year (if any) in the Additional column. Show sales or other dispositions of capital assets during the year (if any) in the Disposition column.	1,000,000 In Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	4 (Grants)
Grants Payable/Receivable	Review Grants Payable/Receivable.	4 (Receivable)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	1 (Receivable)
Interest Loan Schedule	Complete the Interest Loan Schedule with the ending balance of all loans between funds at year end.	2 (Receivable)
SOI	Complete the State Schedule (bond issues, notes and money receipts, etc.) as of the end of the year. Show the total additions and reductions in debt.	7 (Receivable)
Loans	Review all loan payments due during the following year.	3 (Receivable)
Loans Payable to Other Governments/Entities	Enter Service assistance your unit has given to entities such as: Volunteer Fire Dept, VACA, Senior Center, etc.	1 (Receivable)
Other	Information about other government benefits (PDF) plus the unit addresses or participants in.	1 (Receivable)
Participating	Information about other parties (PDF) plus the unit addresses or participants in.	1 (Receivable)
Self Assessment	Information about tax assessments that affect the unit.	14 (Receivable)
Self Assessment	Annual questions to assist in determining risk.	Complete
Unpaid Public Utility	Per IC 5-4-5-5 (a) Upload a copy of bonds filed.	3 (Unpaid)
Self Report		
<b>System Functions</b>		
Unpaid Fee	Unpaid fee is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Updated
Annual Report Output	Reports may be viewed as PDF or Excel spreadsheets.	Available
Financial Information PDFs	Financial Financial Information and PDFs in Excel.	Available
Finance Submissions	Review any submission errors or warnings.	Available
Submit Annual Report	Submit the annual report to SBOA.	Not Submitted

# Annual Financial Report - Advertising

able rate card, copies of which are available from our Advertising Dept. All ads are subject to approval before publication. The Treasurer's Office reserves the right to refuse any advertisement that is defamatory, obscene, libelous, or in violation of any law. The Treasurer's Office is not responsible for any loss or damage to property or information resulting from the use of any advertisement. The Treasurer's Office is not responsible for any loss or damage to property or information resulting from the use of any advertisement.

### Public Notices

**NOTICE OF APPLICATION FOR TAX DEED**  
Tax Deed File No.: 19-146

NOTICE IS HEREBY GIVEN, that FCAP AS CUSTODIAN FOR FFCRMIT, LLC, FL TAX CERT FUND I MUNI TAX, LLC the holder of the following certificate has filed said certificate for a tax deed to be issued thereon. The certificate number and year of issuance, the description of the property, and the names in which it was assessed are as follows:

Certificate No.: 2017425  
Year of Issuance: 2017  
Address: 2205 AVENUE D  
Property Description: ALAMANDA VISTA S/D BLK F W 5 FT AND N S FT OF E 60 FT OF W 65 FT OF LOT 16 AND W 65 FT OF LOT 17 AND E 5 FT OF VAC ALLEY ADJ ON E (OR 3805-1713)  
Parcel ID: 2409-602-0154-0003  
Name(s) in Which Assessed: R & D MANAGEMENT AND INVESTMENTS INC

Said property being in the County of St. Lucie, State of Florida.

Unless said certificate shall be redeemed according to law the property described in such certificate shall be sold to the highest bidder by electronic sale 2nd of March 2020, or any subsequently scheduled sale date at <https://stlucie.clerk.kauction.com> at 11:00AM.

WARNING  
THERE ARE UNPAID TAXES ON PROPERTY WHICH YOU OWN OR IN WHICH YOU HAVE A LEGAL INTEREST. THE PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON 03/02/2020 UNLESS THE BACK TAXES ARE PAID. TO MAKE PAYMENT, OR TO RECEIVE FURTHER INFORMATION, CONTACT THE CLERK OF COURT IMMEDIATELY AT 2300 VIRGINIA AVE, 2ND FLOOR, FORT PIERCE, FL 34882, 772-462-6926.

Property may be redeemed through the St. Lucie County Tax Collector. For redemption amounts and instructions, contact the Tax Collector at 772-462-6926.

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Certificate No.: 2017425  
Year of Issuance: 2017  
Address: 0 CHIPPEWA AVE.  
Property Description: SAN LUCIE PLAZA S/D UNIT 0-NE BLK 40 LOTS 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35 AND 36 (MAP 1422N) (OR 1531-173: 2514-1163) Parcel ID: 1428-702-0724-0002  
Name(s) in Which Assessed: ROBERT LONGBOTTOM, STEPHANIE LONGBOTTOM, ROBERT O LONGBOTTOM

Said property being in the County of St. Lucie, State of Florida.

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ANGELA RIGGINS  
Clerk of the Circuit Court of St. Lucie County  
Pub: Jan 27, Feb 2020 TCN3983263

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## Counties

- No specific statutory requirement
- Would fall under the generic provisions in IC 5-3-1
- We would recommend publishing as soon as possible but no later than March 1

# Annual Financial Report

“Fiscal Officer” is the person who is required to submit the AFR

Unit Type	Fiscal Officer
Counties	Auditor
Cities	Clerk Treasurer or Controller
Towns	Clerk Treasurer
Townships	Trustee
Libraries	Treasurer
Special Districts	Treasurer or Controller
Schools	Treasurer or Controller

<https://gateway.ifonline.org/userguides/AFRguide>



# Annual Financial Report

## Access to Annual Financial Report

Limited Delegation of Authority (LDA) form

- <https://www.in.gov/sboa/files/DelegationForm.pdf>
- Gives “edit” (input and changes) access
- County in Part I
- Delegate signs in Part II
- Email completed form to [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

LDA link also available in the AFR User Guide – search ‘limited’ once in the Guide

**LIMITED DELEGATION OF AUTHORITY**  
FOR ENTERING AND EDITING DATA IN THE INDIANA GATEWAY WEBSITE  
STATE BOARD OF ACCOUNTS APPLICATIONS Revised 3/1/2018

**I. LIMITED DELEGATION OF AUTHORITY**

Name of Responsible Official (person giving rights): \_\_\_\_\_ Title: \_\_\_\_\_  
 Name of Delegate (person receiving rights): \_\_\_\_\_  
 Email address of the Delegate (person receiving rights): \_\_\_\_\_  
 Name of Unit and County: \_\_\_\_\_  
 Type of Request: New User (Does not have a Gateway ID): \_\_\_\_\_  
 Remove User (No longer at the unit. All Gateway access should be removed): \_\_\_\_\_  
 Change User Access: \_\_\_\_\_

**Annual Financial Report (AFR):** \_\_\_\_\_ Access Type (select one) Edit: \_\_\_\_\_ Read Only: \_\_\_\_\_ None: \_\_\_\_\_  
**Employee Compensation (100R):** \_\_\_\_\_ Access Type (select one) Edit: \_\_\_\_\_ Read Only: \_\_\_\_\_ None: \_\_\_\_\_  
**Monthly and Annual Engagement (100E):** \_\_\_\_\_ Access Type (select one) Edit: \_\_\_\_\_ Read Only: \_\_\_\_\_ None: \_\_\_\_\_

I, the undersigned Responsible Official, pursuant to the authority vested in me for the submission of the Annual Financial Report and/or the Employee Compensation Report through the Gateway web site on behalf of the Unit, hereby delegate to the above designated Delegate the following authority for the limited purposes set forth below:

1. Delegate may enter and/or edit data (as designated above) on my behalf into the Gateway web site for the Annual Financial Report and/or the Employee Compensation Report that will be submitted by the Unit to the State Board of Accounts (SBoA).
2. Delegate may access the Unit's Gateway web site by means of the User Account and password created and distributed by SBoA to the Delegate.
3. This Limited Delegation of Authority shall continue in effect until revoked.

I acknowledge that this Delegation does not affect the Unit's duties or responsibilities under the Indiana Code, and that I remain responsible for the accuracy, completeness, timeliness and submission of the Annual Financial Report and/or Employee Compensation Report. I hereby represent that I have the real and apparent authority to sign this Delegation.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signature of Responsible Official \_\_\_\_\_ Printed Name and Title of Responsible Official \_\_\_\_\_

**II. ACKNOWLEDGMENT BY DELEGATE**

I, the Delegate in the above and foregoing, hereby acknowledge and accept the terms of the Limited Delegation of Authority.

Signature of Delegate \_\_\_\_\_ Printed Name and Title of Delegate \_\_\_\_\_

**NOTICE OF LIMITATION OF LIABILITY BY SBoA**  
 Upon receipt of a fully executed Limited Delegation of Authority from a local government unit, SBoA will provide the unit's delegate with a user account and password to access the Unit's Gateway site. SBoA is not a party to such a Delegation and has no other responsibility, liability or connection with the Unit. SBoA shall not be liable for any errors or omissions in the data submitted to or received from the Gateway web site, or for the accuracy, completeness, timeliness or usefulness of any material displayed or distributed through the Gateway web site database. SBoA makes no warranty, express or implied, with respect to the information included in the Gateway web site database and has no responsibility or liability therefor.  
 Mail, fax, or email the completed form to:  
 Indiana State Board of Accounts  
 302 West Washington Street, Room E418  
 Indianapolis, IN 46204  
 Email: [admin@sboa.in.gov](mailto:admin@sboa.in.gov)  
 Fax: 317-232-4711

# Annual Financial Report - Access

INDIANA Gateway

Dashboard Report Search Download Tools Learn More

### An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

**Local Officials: Login Here**  
Consistent or Intermittent Options Year

TIF District Viewer Search for reports Taxpayer Portal

Public employee compensation Access local expenditures When is your budget hearing?

About Gateway Contact Us

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the Indiana Business Research Center at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the Department of Local Government Finance, the State Board of Accounts, the Indiana Education Employment Relations Board, the Indiana Gaming Commission and the State Auditor.

POWERED BY Information for Indiana

<https://gateway.ifionline.org/default.aspx>

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# Annual Financial Report - Access

INDIANA Gateway for government units

Home About User Guides

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.

### Authorized Personnel Login

User Name:

Password:

Forgot your password? Log In

Please note: Passwords are CASE sensitive.  
After 5 failed attempts to log in, your account will be locked—  
notify [ibrctech@iu.edu](mailto:ibrctech@iu.edu).

[Request Authorization to Access Gateway](#)

### Announcements

Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy](#)

INDIANA Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the Indiana Business Research Center at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the Indiana Department of Local Government Finance, the State Board of Accounts, the Indiana Education Employment Relations Board, the Indiana Gaming Commission and the State Auditor.

POWERED BY Information for Indiana

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# Annual Financial Report - Access

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

*This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.*

**Authorized Personnel Login**

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.  
After 5 failed attempts to log in, your account will be locked—  
notify [ibrctech@u.edu](mailto:ibrctech@u.edu).

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Participating state agencies currently include the [Indiana Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).

POWERED BY **Information for Indiana**

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# Annual Financial Report - Access

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include Department of Local Government Finance, **State Board of Accounts**, Indiana Education Employment Relations Board and Indiana Gaming Commission.

**Select Application**

Department of Local Government Finance (DLGF)		Deadline	State Board of Accounts (SBOA)		Deadline
Assessor Reports		Mar 31	1005		Jan 31
Budgets	<input type="button" value="Details"/>		<b>Annual Financial Report</b>	<input type="button" value="Details"/>	
Data Entry for CNAV and Form 22	<input type="button" value="Details"/>		Conflict of Interest Disclosure		15 days after final action

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# Annual Financial Report - Access

**Gateway** INDIANA  
for government units An *Informati*

Home About Account Settings User Guides Logout

**Select Unit**

Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County	Role	
9996	<a href="#">Sboa City Unit</a>	CITY	sboatest	Submitter	<a href="#">User Permissions</a>
9998	<a href="#">Sboa County Unit</a>	COUNTY	sboatest	Submitter	<a href="#">User Permissions</a>
9999	<a href="#">Sboa Hospital Unit</a>	HOSPITAL	sboatest	Submitter	<a href="#">User</a>

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# Annual Financial Report - Access

**Gateway** INDIANA  
for government units An *Information for Indiana Data Site*

Home About Account Settings User Guides Logout Indiana State Board of Accounts

Select a Unit > **Select Year** County: sboatest County  
Unit: Sboa City Unit

Click a link below to select your year. Changes to a prior year report do not affect the next year.

Select a Year	
<b>2022</b>	This report is available for editing.
2021	This report is available for editing.
2020	This report is locked and no longer available for editing.
2019	This report is locked and no longer available for editing.
2018	This report is available for editing.

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# Annual Financial Report – Main Menu

**Annual Financial Report Main Menu ?**

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information		Status
<a href="#">Unit Questions</a>	The answers to these questions determine what forms are available in the system.	Complete
<a href="#">Identify Enterprises</a>	Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.	4 Enterprise(s)
<a href="#">Departments</a>	Select departments that are in use and provide local names for some departments.	14 Department(s)
<a href="#">Schedule of Officials</a>	Enter information regarding officials and contact information.	Complete
Core Reporting		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column. Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,341 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc.) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPFB</a>	Information about what other postemployment benefit (OPFB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5(e) upload a copy of bonds filed.	4 Uploaded
System Functions		Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDF's or Excel spreadsheets.	Available
<a href="#">Financial Statement SBEA</a>	Download Financial Statements and SBEA in Excel.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a>	Submit the annual report to SBOA.	Not Submitted

# Annual Financial Report – Main Menu

## Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

### Unit Information

	Status
<a href="#">Unit Questions</a>	Complete
<a href="#">Identify Enterprises</a>	4 Enterprise(s)
<a href="#">Departments</a>	14 Department(s)
<a href="#">Schedule of Officials</a>	Complete

# Annual Financial Report – Unit Questions

## AFR Unit Questions

Please answer all of the questions below by clicking 'Yes' or 'No' as appropriate. Please make sure you answer the questions correctly as they will determine the information required for you to complete your annual report.

1. Has your unit received or disbursed any Federal money from grants? <small>The amount of Federal funding that is received or disbursed during the year affects the type of engagement that you are required to have performed by the State Board of Accounts as well as the format and content of the Financial Statements. Federal grants can come to you in different forms including: direct grants from Federal agencies; Amounts passed through from the State; Loan and Loan guarantee programs (including the State Revolving Loan Program; if part of the equivalency program); Receipt of Donated property; Food commodities; Interest subsidies; Insurance; Endowments; and Program income. Click below for more information on grants. <a href="#">Additional information</a></small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
2. Did your unit disburse money for financial assistance to non-governmental entities? <small>Examples include Volunteer Fire Departments, 4H, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid for goods or services in answering this question.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
3. Does your unit have any Utilities or other Enterprises? <small>Governmental units often provide services that are operated like a business and charge fees to external users for goods or services rather than receiving tax dollars. These activities are called Enterprises. The most common Enterprises are utilities such as Water and Wastewater. Other types of Enterprises could include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
4. Does your unit departmentalize? <small>Departments are areas of responsibility within a unit that do not act like enterprises. Examples of departments include: Auditor, Sheriff, Mayor.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
5.1 Did your unit have outstanding debt at any time during the year, including at year-end? <small>Debt can be in the form of bonds, notes, loans, or judgments payable over more than one year. Leases are considered separately (see question 6 below).</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
5.1a If yes, do the bond covenants or loan agreements require you to receive an audit?	<input type="radio"/> Yes - <input type="radio"/> Biennially <input type="radio"/> Annually
5.2 Does your unit plan to issue new bond debt in the next 12 months? <small>New bond issuance often requires an audit of your records within the last two years. It's important to provide the most up to date information as soon as you become aware. Audit schedules are planned out in March for the remainder of the year. If you anticipate that you will issue new bonds in the next 12 months, you should answer 'Yes' here.</small>	<input type="radio"/> Yes <input checked="" type="radio"/> No

- Received federal grants?
- Disbursed money to non-governmental entities?
- Enterprises? (parking garage, convention center, etc.)
- Does unit departmentalize?
- Outstanding debt at anytime during the year?
- Bond covenants require audits? How frequently?
- Does unit plan to issue debt in the next year?

# Annual Financial Report – Unit Questions

- Outstanding leases?
- Capital asset records maintained?
- Asset threshold?
- Can data from system be uploaded?
- What accounting system is used?
- Will unit produce GAAP statements?
- Does unit provide Other Post Employment Benefits (OPEB)?
- Were there interfund transfers?

6. Does your unit have any outstanding leases? <small>A contract by which one party conveys land, property, services, etc., to another for a specified time, usually in return for a periodic payment.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
7. Do you maintain records listing the types and values of assets owned by the unit? <small>Assets include land, buildings, infrastructure, vehicles, equipment, etc.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
7a. What is your capital asset threshold? <input type="text" value="\$5,000"/>	
8. Do you have data files from your accounting system to upload your beginning fund balances, receipts and disbursements? <small>You must get these files from your vendor's accounting system. If you have questions on how to get these files, please contact your vendor.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
9. What accounting system is used to maintain the entity's financial activity? This is the system where you obtained the information reported in the Annual Financial Report on Gateway. This does not include software used by other departments for supplemental Annual Financial Reports.	<input type="text" value="Regional Data Services (RDS)"/>
10. Do you anticipate that you will produce GAAP statements for your unit as a whole and require an audit of these statements? <small>As a reminder, only regulatory statements are compiled from AFR gateway data submissions. The unit is responsible for compilation of GAAP statements, either through its own employees or contract, and must have these statements available at the time of audit.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
11. Does your unit provide other post-employment benefits (OPEB) to employees? <small>OPEB are benefits other than pensions that are provided to retired employees. These benefits principally involve health care benefits, but may also include life insurance, disability, legal and other services.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No
12. Did your unit make interfund transfers during the year? <small>An interfund transfer moves money from one fund to another fund. For example, moving General Fund money to the Rainy Day Fund.</small>	<input checked="" type="radio"/> Yes <input type="radio"/> No

# Annual Financial Report – Unit Questions

<p><b>13. Do you have significant contingent liabilities?</b> A contingency is an existing condition, situation, or set of circumstances involving uncertainty to a government that will ultimately be resolved when one or more future events occur or fail to occur.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>14. Do you have significant commitments?</b> Commitments are existing arrangements to enter into future transactions or events, such as long-term contractual obligation with suppliers for future purchases at specified prices or sometimes as specified quantities.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>15. Do you participate in any joint ventures?</b> Legal entity of other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or responsibility.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>15a. What is the name of the joint venture?</b>  <input type="text" value="Joint Partners"/></p>	
<p><b>16. Are there related party transactions?</b> Transaction that an informed observer might reasonably believe reflects considerations other than economic self-interest based upon the relationship that exists between the parties to the transactions. The term is often used in contrast to an arm's-length transaction.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>17. Is your unit affected by tax abatements through direct or indirect agreements?</b> A tax abatement is an agreement between one or more governments and an individual or entity in which one or more governments promise to forgo tax revenues to which they are otherwise entitled and the individual or entity promises to take a specific action that contributes to economic development or benefits the government or citizens.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>18. Did your unit have Interfund Loans (Due to-Due from) at year end?</b> An interfund loan is a transfer that moves money from one fund to another fund that will need to be repaid.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>19. Do you have conduit debt?</b> A debt instrument issued in the name of a state or local government that is for the benefit of a third party that is primarily liable for the repayment of the debt instrument.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>19a. Describe your conduit debt.</b>  <input type="text" value="It is conduit debt."/></p>	

- Contingent liabilities?
- Significant commitments?
- Is unit in any joint ventures? Name?
- Related party transactions?
- Tax abatements?
- Interfund loans at year end?
- Conduit debt?

# Annual Financial Report – Unit Questions

- Any landfill closures?
- Any holding corps, redevelopment authorities, or land banks?
- Is there a disaster recovery plan?

Then . . .

- Certify minimum internal controls standards have been adopted – yes or no
- Certify "personnel" have received internal control training

<p><b>20. Do you have landfill closure and postclosure care?</b> Costs incurred to provide for the protection of the environment that occur near or after the date that a municipal solid-waste landfill stops accepting solid waste and throughout the postclosure period.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>21. Has your unit established any of the following entities?</b>  <input type="checkbox"/> Holding Corporation (Building Corp)  <input checked="" type="checkbox"/> Redevelopment Authority  <input type="checkbox"/> Land Bank</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No
<p><b>22. Do you have a disaster recovery plan?</b></p>	<input type="text" value="No"/>
<p>The following must be filed with the Annual Report per IC 5-11-1-27 (h).</p>	
<p>I certify that my unit has adopted the minimum internal control standards as required per IC 5-11-1-27(e).</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p>If yes, I certify that all personnel defined by IC 5-11-1-27(c) received training concerning the internal control standards adopted by my unit.</p>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p><input type="button" value="Proceed"/> <input type="button" value="Cancel"/></p>	

# Annual Financial Report – Unit Questions



## Summary - Unit Questions

- Answer all questions as correctly as you can
  - Example – if training for internal controls hasn't been provided, answer the last item 'no'

### AFR Unit Questions ?

Please answer all of the questions below by clicking 'Yes' or 'No' as appropriate. Please make sure you answer the questions correctly as they will determine the information required for you to complete your annual report.

<p><b>1. Has your unit received or disbursed any Federal money from grants?</b> The amount of Federal funding that is received or disbursed during the year affects the type of engagement that you are required to have performed by the State Board of Accounts as well as the format and content of the Financial Statements. Federal grants can come to you in different forms including: direct grants from Federal agencies. Amounts passed through from the State; Loan and Loan guarantee programs (including the State Revolving Loan Program, if part of the equivalency program); Receipt of Donated property, Food commodities; Interest subsidies; Insurance; Endowments; and Program income. Click below for more information on grants. <a href="#">Additional Information</a></p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p><b>2. Did your unit disburse money for financial assistance to non-governmental entities?</b> Examples include Volunteer Fire Departments, 4H, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid for goods or services in answering this question.</p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p><b>3. Does your unit have any Utilities or other Enterprises?</b> Governmental units often provide services that are operated like a business and charge fees to external users for goods or services rather than receiving tax dollars. These activities are called Enterprises. The most common Enterprises are utilities such as Water and Wastewater. Other types of Enterprises could include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.</p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p><b>4. Does your unit departmentalize?</b> Departments are areas of responsibility within a unit that do not act like enterprises. Examples of departments include: Auditor, Sheriff, Mayor.</p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p><b>5.1 Did your unit have outstanding debt at any time during the year, including at year-end?</b> Debt can be in the form of bonds, notes, loans, or judgments payable over more than one year. Leases are considered separately (see question 6 below).</p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p><b>5.1a If yes, do the bond covenants or loan agreements require you to receive an audit?</b></p>	<p>Yes - Biennially ▾</p>
<p><b>5.2 Does your unit plan to issue new bond debt in the next 12 months?</b> New bond issuance often requires an audit of your records within the last two years. It's important to provide the most up to date information as soon as you become aware. Audit schedules are planned out in March for the remainder of the year. If you anticipate that you will issue new bonds in the next 12 months, you should answer 'Yes' here.</p>	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>

# Annual Financial Report – Main Menu



## Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

### Unit Information

	Status
<a href="#">Unit Questions</a>	Complete
<a href="#">Identify Enterprises</a>	4 Enterprise(s)
<a href="#">Departments</a>	14 Department(s)
<a href="#">Schedule of Officials</a>	Complete

# Annual Financial Report – Enterprises

## Identify Enterprises

Save All Work Return to AFR Main Menu

Identify and describe your utilities and other enterprises that operate like a business. Examples of other types of enterprises include: Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.

Add Row

Delete	Name	Enterprise Type	Description
✗	Wastewater	Wastewater Utility	Wastewater
✗	Water	Water Utility	Water Utility
✗	Required	<div style="border: 1px solid black; padding: 2px;">                     Airport                      Cemetery                      Convention Center                      Electric Utility                      Gas Utility                      Golf Course                      Internet                      Parking Garage                      Public Transportation                      Solid Waste                      Storm Water Utility                      Trash Utility                      Wastewater Utility                      Water Utility                      Other Enterprise                 </div>	

Save All Work Return to AFR Main Menu

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# Annual Financial Report – Main Menu

## Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information	Status
<a href="#">Unit Questions</a>	Complete
<a href="#">Identify Enterprises</a>	4 Enterprise(s)
<a href="#">Departments</a> <span style="color: red; font-size: 2em;">←</span>	14 Department(s)
<a href="#">Schedule of Officials</a>	Complete

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# Annual Financial Report – Departments

[Return to AFR Main Menu](#)

Check to Include	Department Number	Standard Department Name	Local Department Name	Add
<input type="checkbox"/>	0040	Controller		
<input checked="" type="checkbox"/>	0041	Clerk-Treasurer (City/Town Units Only)		
<input type="checkbox"/>	0042	Clerk (Clerk/Treasurer)		
<input type="checkbox"/>	0043	Treasurer (City/Town Units Only)		
<input checked="" type="checkbox"/>	0044	Mayor		
<input type="checkbox"/>	0050	Deputy Controller		
<input type="checkbox"/>	0054	Deputy Mayor		
<input type="checkbox"/>	0066	PTABOA Board		
<input type="checkbox"/>	0067	Board Of Education		

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# Annual Financial Report – Main Menu

## Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

### Unit Information

	Status
<a href="#">Unit Questions</a>	Complete
<a href="#">Identify Enterprises</a>	4 Enterprise(s)
<a href="#">Departments</a>	14 Department(s)
<a href="#">Schedule of Officials</a> 	Complete

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# Annual Financial Report – Officials

## Schedule of Officials

Please fill out the form below as completely as possible. You may leave an item blank if it is not applicable. Check the Mark Complete checkbox at the bottom of the screen when finished.

[Save All Work](#) [Return to AFR Main Menu](#)

Legal Name of County:	Sboa County Unit
Primary Contact Person:	B Holl
Office Street Address:	454 Indiana Ave, Ste 210
Office City:	Indianapolis
Office Zip:	46204
Office Phone:	3172740465
Fax:	3172788392
Email Address:	bholl@in.gov

**OFFICIALS:** (Please complete the following with names, dates, & addresses of officials.) (Make sure to include the entire term for elected officials. Others will be on an annual basis.)

Complete the Schedule of Officials – this is often overlooked or not fully completed. It’s important the mailing address of the official, phone, and email are included.

# Annual Financial Report – Main Menu

## Core Reporting

		Status
<a href="#">Financial Data by Fund</a> 	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column. Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

# Annual Financial Report – Financial Data by Fund

Ending balances from the year before should carry forward to the beginning balance column for the current year. However, confirm that financial information provided by the client has the same beginning balance information.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

## Governmental Activities

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
		101 - GENERAL 101001 General	\$0.00	\$0.00	\$4,828,948.04	\$11,189,855.10 <a href="#">Add/Edit</a>	\$10,520,158.42 <a href="#">Add/Edit</a>	\$5,498,644.72
		102 - LEVY EXCESS FUND 102351 Levy Excess	\$0.00	\$0.00	\$43,104.82	\$0.00 <a href="#">Add/Edit</a>	\$0.00 <a href="#">Add/Edit</a>	\$43,104.82
		103 - CASINO/RIVERBOAT TAX 102042 Casino/Riverboat	\$0.00	\$0.00	\$220,882.40	\$93,550.56 <a href="#">Add/Edit</a>	\$181,874.99 <a href="#">Add/Edit</a>	\$132,557.97
		104 - CITY COURT 900047 CITY COURT	\$0.00	\$0.00	\$12,535.73	\$0.00 <a href="#">Add/Edit</a>	\$12,535.73 <a href="#">Add/Edit</a>	\$0.00

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# Annual Financial Report – Adding Funds

Standard Fund – Set by statute or SBOA Chart of Accounts

To add:

Enter name of fund, fund number, check the box if associated with a federal grant, and search the SBOA fund list

**Add a Fund for Governmental Activities**

**To Add a Standard Fund**

Follow the steps below. In step 4, enter key words one at a time that name or describe the fund. The system will attempt to relate these keywords to the standard fund list.

**To Add a Custom Fund - Build a Custom Fund**

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about the fund.

1. Enter the local name used for this fund.  
COIT - ABC Program
2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.  
0789
3.  Check here if this fund is associated with a federal grant.
4. Search SBOA fund list: (Show All Funds)  
COIT  
**COIT - Special Legislation**  
COIT County Distributive Shares  
COIT Disbursements  
COIT Privatization

[Return to Financial Data by Fund](#)  
**COIT - Special Legislation has been selected.**  
[Click here to add this fund](#)

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# Annual Financial Report – Adding Funds

Custom Fund – a fund created locally and not from SBOA's list

To add:

Enter name of fund, fund number, check if associated with a federal grant, and answer if part of a utility or enterprise.

**Add a Fund to Governmental Activities**

[\(Return to Standard Fund Entry\)](#)

This page will ask a series of questions to determine what type of fund you wish to add. You must complete all questions presented, and click on the Proceed to next step link to finish adding a fund.

1. Enter the local name used for this fund.

2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.

3.  Check here if this fund is associated with a grant.

Q. Is this fund part of a utility? (Ex. Water, Wastewater, Gas, Electric, Storm Water, Trash, etc.)  
 Yes  No

Q. Is this fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges? (Transit systems, airports, swimming pools, golf courses, parking garages or cemeteries are some examples of operations that might qualify.)  
 Yes  No

This fund should be associated with an enterprise. You can either select an enterprise from the list below, or go to the [enterprise management page](#) to add a new enterprise.

enterprise:

[Proceed to](#)

# Annual Financial Report – Fund Type

## Governmental Activities

Local Fund Name	Fund Type
000000004 - GRANTS 902804 GRANTS	Special Revenue
000000005 - POLICE PENSION 107002 Police Pension	Pension Trust
000000006 - LEVY EXCESS FUND 102351 Levy Excess	Special Revenue General Fund
000000007 - POLICE BUILDING & EQUIPMENT 902800 POLICE BUILDING & EQUIPMENT	Special Revenue
000000009 - CUM CAPITAL IMPROVEMENTS 104001 Cumulative Capital Improvement	Debt Service Capital Projects Permanent Enterprises Internal Service Pension Trust Private Purpose Trust Investment Trust Custodial Other
<b>elec</b>	
Local Fund Name	Fund Type
1111 - general 106850 Enterprise Operating	Enterprises

- Each fund needs identified by fund type
- Fund types should carry forward from the 2021 AFR, but confirm type is correctly identified
- New funds will need a type identified
- Types can be found in the dropdown next to the fund name

# Annual Financial Report – Main Menu

Core Reporting		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Capital Assets

**Capital Assets** Save And Recalculate Return to AFR Main Menu

Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year. If you have infrastructure, but don't have valuations for it, submit the Annual Report with a temporary value of \$ 0.00 and estimate the value later. See [DLS 6302](#) for information on various methodologies for estimating the value of infrastructure. Once you have estimated the value, correct the Annual Report and resubmit.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

**Governmental Activities - Non-Depreciable Assets**

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Land	\$1,000.00	\$100.00	\$1,000.00	\$100.00
Construction In Progress	\$2,000.00	\$200.00	\$2,000.00	\$200.00
Other Non-Depreciable Assets		Required	Required	Required
				\$0.00

**Governmental Activities - Depreciable Assets**

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Infrastructure	\$3,000.00	\$300.00	\$3,000.00	\$300.00
Buildings	\$4,000.00	\$400.00	\$4,000.00	\$400.00
Improvements Other Than Buildings	\$5,000.00	\$500.00	\$5,000.00	\$500.00
Machinery, Equipment, and Vehicles	\$6,000.00	\$600.00	\$6,000.00	\$600.00
Books and Other	\$7,000.00	\$700.00	\$7,000.00	\$700.00

**Governmental Activities - Accumulated Depreciation**

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Infrastructure	\$8,000.00	\$800.00	\$8,000.00	\$800.00
Buildings	\$9,000.00	\$900.00	\$9,000.00	\$900.00
Improvements Other Than Buildings	\$10,000.00	\$1,000.00	\$10,000.00	\$1,000.00
Machinery, Equipment, and Vehicles		Required	Required	Required
Books and Other	\$12,000.00	\$1,200.00	\$12,000.00	\$1,200.00

Save And Recalculate Return to AFR Main Menu

- Every unit should have a complete listing of all capital assets reflecting their acquisition value
- Capital assets should be on SBOA prescribed Form 369 or an alternately approved form (like one from a computer system)
- Beginning balances should carry forward. If needed, the beginning balance can be double-clicked and edited as needed
- “Required” must have something in the cell – even if it’s \$0. Otherwise, errors will prevent submission

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# Annual Financial Report – Capital Assets



## Capital Assets

**Save And Recalculate** | Return to AFR Main Menu

Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year. If you have infrastructure, but don't have valuations for it, submit the Annual Report with a temporary value of \$ 0.99 and estimate the value later. See [this page](#) for information on various methodologies for estimating the value of infrastructure. Once you have estimated the value, correct the Annual Report and resubmit.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

### Governmental Activities - Non-Depreciable Assets

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Land	\$1,000.00	\$100.00	\$1,000.00	\$100.00
Construction in Progress	\$2,000.00	\$200.00	\$2,000.00	\$200.00
Other Non-Depreciable Assets	Required	Required	Required	\$0.00

### Governmental Activities - Depreciable Assets

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Infrastructure	\$3,000.00	\$200.00	\$3,000.00	\$200.00
Buildings	\$4,000.00	\$400.00	\$4,000.00	\$400.00
Improvements Other Than Buildings	\$5,000.00	\$500.00	\$5,000.00	\$500.00
Machinery, Equipment, and Vehicles	\$6,000.00	\$600.00	\$6,000.00	\$600.00
Books and Other	\$7,000.00	\$700.00	\$7,000.00	\$700.00

### Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Infrastructure	\$8,000.00	\$800.00	\$8,000.00	\$800.00
Buildings	\$9,000.00	\$900.00	\$9,000.00	\$900.00
Improvements Other Than Buildings	\$10,000.00	\$1,000.00	\$10,000.00	\$1,000.00
Machinery, Equipment, and Vehicles	Required	Required	Required	\$0.00
Books and Other	\$12,000.00	\$1,200.00	\$12,000.00	\$1,200.00

Save And Recalculate | Return to AFR Main Menu

## Reminder:

- Only assets over the threshold would be reported on the asset schedule in the AFR.
- By category, report additions and reductions for the year (ending balance will be calculated and should agree to your asset report/ledger)
- Don't forget to "Save and Recalculate" (red circle)



# Annual Financial Report – Capital Assets



## Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
Infrastructure	\$8,000.00	\$800.00	\$8,000.00	\$800.00
Buildings	\$9,000.00	\$900.00	\$9,000.00	\$900.00
Improvements Other Than Buildings	\$10,000.00	\$1,000.00	\$10,000.00	\$1,000.00
Machinery, Equipment, and Vehicles	Required	Required	Required	\$0.00
Books and Other	\$12,000.00	\$1,200.00	\$12,000.00	\$1,200.00

**Accumulated Depreciation** – the amount of depreciation on assets accumulated since acquisition.

**Additions** are the current year depreciation

**Reductions** are the accumulated depreciation on assets that were sold, reclassified, or otherwise sold during the year.



# Annual Financial Report – Capital Assets

<p>7. Do you maintain records listing the types and values of assets owned by the unit? Assets include land, buildings, infrastructure, vehicles, equipment, etc.</p>	<p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>
<p>7a. What is your capital asset threshold?</p> <p>\$5,000</p>	

- ❑ In the Unit Question section, if the official answers “no” to question #7, the capital asset section will not appear
- ❑ By answering ‘no’, the unit is saying
  - ✓ They don’t have any capital assets, or
  - ✓ Without records, they are in noncompliance with SBOA guidelines
- ❑ Not uncommon for the official to answer ‘no’ in error

# Annual Financial Report – Grants

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Coronavirus Relief Fund Program/Cares/IFA	CARES Act	The Treasury Department	Indiana Finance Authority	21.019	CARES CRF	CY 2021	Reimbursement Grant	150 CORONAVIRUS RELIEF FUND PROGRAM/CARES IFA	\$13,938.00	\$13,938.00	\$0.00	\$0.00	\$0.00	\$0.00
Pendleton Roundabout and Pedestrian Bridge	Group II	Federal Highway Administration	Indiana Department of Transportation	20.205	CCMG	CY 2021-2	Reimbursement Grant	268	\$1,118,017.83	\$757,859.73	\$0.00	\$0.00	\$0.00	\$0.00
ARP	CORONAVIRUS STATE & LOCAL FISCAL RECOVERY	US TREASURY	INDIANA FINANCE AUTHORITY	21.027	ARPA	CY 2021	Advance Grant	178 ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	\$493,425.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## Grant reporting is a common source of SBOA noncompliance issues

- Grants not reported
- Incorrect financial activity
- Grantor information wrong or missing

## The schedule is important because

- It allows SBOA to determine units that require a federal audit
- In federal audits, it serves as the Schedule of Expenditures of Federal Assistance, which is audited and opined upon

# Annual Financial Report – Grants



Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
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Pendleton Roundabout and Pedestrian Bridge	Group II	Federal Highway Administration	Indiana Department of Transportation	20.205	CCMG	CY 2021-2	Reimbursement Grant	258	\$1,118,017.83	\$757,868.73	\$0.00	\$0.00	\$0.00	\$0.00
ARP	CORONAVIRUS STATE & LOCAL FISCAL RECOVERY	US TREASURY	INDIANA FINANCE AUTHORITY	21.027	ARPA	CY 2021	Advance Grant	179 ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	\$493,425.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Only Federal grants are reported in this section of the AFR. State grant activity is not to be reported here.

The funds on your ledgers accounting for federal grants will need to be identified and the federal amounts received and disbursed determined for reporting

# Annual Financial Report – Grants



Grants can come directly from the federal government or passed through another agency (almost always the State)

Almost always in the form of cash, but can also be loans, donated property, food commodities, and program income

Grants can either be advance grants (money provided prior to expending it) or reimbursement grants (the unit spends their own money first, then gets reimbursed by the grantor agency)

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
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# Annual Financial Report – Grants

## Grant Information Needed

Project name / description  
 Federal program title (should match Asst Listing No.)  
 Federal agency  
 Pass through agency (if a pass through / if not, leave blank)  
 Assistance listing number (used to be CFDA number)  
 Award name

Award number (if no number is readily available, can use "FY2022" or something similar)  
 \*Grant type (direct or reimbursement)  
 \*Local fund name/number  
 \*Receipts for the year  
 \*Disbursements for the year  
 \*Amount awarded to subrecipients  
 \*Amount of loans outstanding  
 \*Amount of noncash assistance

Asst listing numbers - <https://sam.gov/content/assistance-listings>

\* - required information; if nothing is entered, submission error will result

# Annual Financial Report – Grants

The screenshot shows the SAM.GOV website interface for Assistance Listings. At the top, there is a navigation bar with 'Home', 'Search', 'Data Bank', 'Data Services', and 'Help'. The main heading is 'Assistance Listings' with a sub-heading 'Legacy Website CFDA'. Below this, there is a search bar containing 'e.g. 64.106, school lunches' and a 'Show active only' checkbox. To the right, there is a 'Federal Users' section with buttons for 'Sign in to get started' and 'Go to Assistance Listings Federal home'. At the bottom, there are two expandable sections: 'Getting started searching assistance listings' and 'Using assistance listings advanced search'.

# Annual Financial Report – Grants

**Assistance Listings** Legacy Website  


Assistance listings are detailed public descriptions of federal programs that provide grants, loans, scholarships, insurance, and other types of assistance awards. You may browse assistance listings across all government agencies to learn about potential funding sources.

If you are looking for grant opportunities, visit our partner site at [grants.gov](https://grants.gov).

**Search Assistance Listings** [Advanced Search](#)

🔍

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# Annual Financial Report – Grants

 **SAM.GOV**

Home [Search](#) [Data Bank](#) [Data Services](#) [Help](#)

Search All Words e.g. 1606N020Q02 🔍

**Select Domain**  
**Assistance Listings** +

**Filter By** -

**Keyword Search**  
For more information on how to use our keyword search, visit our [help guide](#)

Any Words ⓘ

All Words ⓘ

Exact Phrase ⓘ

"Coronavirus State and Local Fiscal Recovery" ✕

Showing 1 - 1 of 1 results

**21,027 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

Sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "Act"), Pub. L. No. 117-2 (Mar. ...)

Dept / Ind Agency: **TREASURY, DEPARTMENT OF THE**      Subtitle: **DEPARTMENTAL OFFICES**

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1 of 1
Results per page
25

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## Annual Financial Report – Grants

ASSISTANCE LISTINGS

### CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

**A** Note: This Assistance Listing was not updated by the issuing agency in 2023. Please contact the issuing agency listed under "Contact Information" for more information.

Assistance Listing

Popular Name  
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), SLFRF

Sub-tier  
DEPARTMENTAL OFFICES

Assistance Listing Number  
21.027

Related Federal Assistance  
Not Applicable.

[View available opportunities on Grants.gov related to this Assistance Listing](#)

#### Overview

#### Objectives

Sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "Act"), Pub. L. No. 117-2 (Mar. 11, 2021) authorizes the Coronavirus State Fiscal Recovery Fund (CSFRF) and Coronavirus Local Fiscal Recovery Fund (CLFRF) respectively (referred to as the "Coronavirus State and Local Fiscal Recovery Funds" or "SLFRF"), which

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## Annual Financial Report – Grant File Upload

Last year, a feature to upload the grant information from a computerized accounting system was introduced. File specifications to ensure a successful upload can be found in the AFR *User Guide*. The process is:

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

<https://gateway.ifonline.org/userguides/AFRguide>

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# Annual Financial Report – Main Menu

		Status
<b>Core Reporting</b>		
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Debt

## Debt

Save All Work | Return to AFR Main Menu

Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

### Governmental Activities - Long Term Debt

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of July 1, 2020	Additions
X	General Obligation Bonds	Test 1 General Obligation Bond	\$1,000,000.00	\$0.00
X	Revenue Bonds	Test 2 Revenue Bonds	\$0.00	\$1,000,000.00
X	General Obligation Bonds	Test 2 Notes and Loans Payable - Long Term	\$100,000.00	\$1,000,000.00
X	General Obligation Bonds	Test 4 Tax Anticipation Warrants - Long Term	\$200,000.00	\$0.00
X	General Obligation Bonds	Test 5 Other - Long Term	\$300,000.00	\$0.00



### Governmental Activities - Short Term Debt

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of July 1, 2020	Additions
X	Lines of Credit	Test 6 Lines of Credit	\$0.00	\$100,000.00
X	Claims and Judgments	Test 7 Claims and Judgments	\$1.00	\$2.00
X	Notes and Loans Payable	Notes Payable	\$0.00	\$654,065.00

- Complete this section with debt activity for the year
- Separated between long and short term
- All cells/boxes require data (columns for debt reductions, ending principal balances, and principal due in 2023 are not in this illustration; use the slider to move to the right and see all columns – see star and arrow)

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# Annual Financial Report – Debt



**Debt** Save All Work | Return to AFR Main Menu

Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

**Governmental Activities - Long Term Debt** Add Row

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of July 1, 2020	Additions
X	General Obligation Bonds	Test 1 General Obligation Bond	\$1,000,000.00	\$0.00
X	Revenue Bonds	Test 2 Revenue Bonds	\$0.00	\$1,000,000.00
X	General Obligation Bonds	Test 2 Notes and Loans Payable - Long Term	\$100,000.00	\$1,000.00
X	General Obligation Bonds	Test 4 Tax Anticipation Warrants - Long Term	\$200,000.00	\$0.00
X	General Obligation Bonds	Test 5 Other - Long Term	\$300,000.00	\$0.00

**Governmental Activities - Short Term Debt** Add Row

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of July 1, 2020	Additions
X	Lines of Credit	Test 1 Lines of Credit	\$0.00	\$100,000.00
X	Claims and Judgments	Test 7 Claims and Judgments	\$1.00	\$2.00
X	Notes and Loans Payable	Test 8 Notes Payable	\$0.00	\$64,063.00

- Should report actual payments; not simply amortization schedule amounts
- Actual principal payments reported in disbursement section should agree to principal paid in debt section
- Actual bond proceeds reported in receipts section should agree to debt additions here

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# Annual Financial Report – Main Menu



**Core Reporting**

	Status
<a href="#">Financial Data by Fund</a>	56 Fund(s)
<a href="#">Fund Type</a>	Type Set For All Funds
<a href="#">Capital Assets</a>	\$5,009,541 in Assets
<a href="#">Grants</a>	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	4 Record(s)
<a href="#">Transfer Schedule</a>	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	1 Record(s)
<a href="#">Debt</a>	2 Record(s)
<a href="#">Leases</a>	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	1 Record(s)
<a href="#">OPEB</a>	1 Record(s)
<a href="#">Pensions</a>	Not Complete
<a href="#">Tax Abatement</a>	2 Record(s)
<a href="#">Risk Assessment</a>	Complete
<a href="#">Upload Public Official Surety Bonds</a>	4 Uploaded

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# Annual Financial Report – Leases

- Complete this section with capital and operating lease activity for the year
- Separated between long and short term
- Add/delete rows as necessary by clicking the red "X" on the far left column

**Leases ?** Save All Work | Return to AFR Main Menu

Enter the annual lease payment for all leases in force as of the end of the year. Please include all Capital and Operating Leases. Schools should also include School Building Corporation leases.  
Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

**Governmental Activities** Add Row

Delete	Lessor	Description or Purpose	Annual Lease Payment Due in 2022	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY	Will you retain ownership of the property at the end of the lease term?
X	IKON	Copiers	\$5,870.00	11/1/2012	12/31/2025	No

**WW** Add Row

Delete	Lessor	Description or Purpose	Annual Lease Payment Due in 2022	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY	Will you retain ownership of the property at the end of the lease term?

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# Annual Financial Report – Main Menu

Core Reporting		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column. Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
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<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Pensions



**Pensions** ?

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

Public Employees Retirement Fund     1937 Firefighter's Pension Fund  
 Teachers Retirement Fund     1977 Police and Firefighter's Pension Fund  
 1925 Police Pension Fund

2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits? (Note: This does NOT include deferred compensation plans such as those under sections 401(k), 403(b), and 457)

Yes     No

Add a plan entry in the table below for each additional plan the unit has [Add a Plan](#)

Plan Name	Edit	Delete	Required Fields Complete
--Unnamed Plan--	<a href="#">Edit Plan</a>	<a href="#">Delete Plan</a>	No

This form is not complete

[Return To the Main Menu](#)

- All units are required to complete this portion of the AFR (IC 5-11-20)
- Are other plans offered? Yes = add the other plan in the box. No = mark a box that the form is complete and then "save this form"

# Annual Financial Report – Pensions



If the answer to #2 is 'yes' and there are additional plans, click the "add a plan" button to add the plan(s). Next, the information in this section will need completed:

**Pensions**

Answer these questions for the full calendar year just ended.

Name of the Pension Plan:   
 Type/Class of Employees Covered by the Plan:   
 Type of Pension Plan:   
 Select the IN Code that Applied to this Plan:   
 Does the Plan Have Terms Related to Vesting?  Yes     No  
 If Yes, list the terms that must be met to vest:   
 Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)?  Yes     No  
 If Yes, please upload a file with the policy (PDF not of .txt, .png, .docx):  No file chosen  
  
 Select the Benefits Provided Under this Plan:  Retirement Income     Death Benefits     Life Insurance     Disability Benefits     Other  
 If Other, please specify:

Plan Administrator

Company Name:   
 Street Address:   
 City:   
 State:   
 Zip (e.g. 99999):   
 Contact Person:   
 Phone (e.g. 999-999-9999):   
 e-mail (e.g. example@example.com):   
 Employer Sponsoring the Plan:

Current Number of Participants

Active Employees that are Vested (e.g. 9999):   
 Active Employees that are Not Vested (e.g. 9999):   
 Separated Employees But are Vested (e.g. 9999):   
 Current Number of Retirees (e.g. 9999):

# Annual Financial Report – Pensions



If there has been an actuarial valuation performed on the plan, information is entered here:

### Pensions ?

Has there been an actuarial valuation done for this Plan?  
 Yes  No

Please enter the information below from the most recent actuarial valuation.

Standardized Plan Name

Name of Actuarial Firm

Contact Person

Email Address

Actuarial valuation date

**Actuarial Assumptions**

Investment Rate of Return (e.g. 99.99)

Projected Future Salary Increases (e.g. 99.99)

Cost of Living Adjustments (e.g. 99.99)

Mortality Table

Mortality Projection Scale

Generational or Static Projection:

Plan Status:

Plan Benefits:

Accrual Formula

**Additional Information**

Plan's Funding Percentage Ratio (Market Value Only) (e.g. 99.99)

Actual Investment Return for Last Year (e.g. 99.99)

Actual Benefit Payments for Last Year (e.g. 9999.99)

**Percentage of Assets Invested in (as of Valuation Date):**  
 Percentages must sum to 100%.

Equities (e.g. 99.99)

Fixed Income (e.g. 99.99)

Cash (e.g. 99.99)

Other (e.g. 99.99)

**Total:**

**Contribution Rates (as a Percentage of Payroll)**

Employer (e.g. 99.99)

Plan Members (e.g. 99.99)

Annual Covered Payroll (e.g. 9999.99)

Actuarial Cost Method for Funding Purposes

Remaining Amortization Period in years (e.g. 99)

Amortization Begin Date

**Pension Liability**

Actuarial Present Value of Projected Benefit Payments (e.g. 9999.99)

Service Cost (e.g. 9999.99)

Actuarially Determined Contribution (e.g. 9999.99)

Employer Contributions (e.g. 9999.99)

Total Pension Liability (e.g. 9999.99)

Plan's Fiduciary Net Position (e.g. 9999.99)

Net Pension Liability (e.g. 9999.99)

Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability (e.g. 99.99)

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# Annual Financial Report – Pensions



If an actuarial study hasn't been completed, indication of when one is planned will be required

### Pensions

Has there been an Actuarial study done for this Plan?  
 Yes  No

When are you planning to have an Actuarial Study done?  
 Next Year  Two Years  More Than Two Years

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## Annual Financial Report – Main Menu

### Core Reporting

		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
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<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
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<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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## Annual Financial Report – OPEB

OPEB is other forms of postemployment benefits that are paid in the period after employment.

Examples include death benefits, life insurance, disability, and long-term care. It may be

- a specified dollar amount;
- an amount that is calculated based on one or more factors such as age, years of service, and compensation; or
- a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums.

The payments may be issued to insurance companies on behalf of retirees or issued directly to retirees for specific purposes such as healthcare.

OPEB does not include pensions, termination benefits or termination payments for sick leave. COBRA benefits are considered a form of healthcare-related termination benefits and are not OPEB.

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# Annual Financial Report – OPEB



**Defined Contribution** - a plan providing for an individual account for each participant and for benefits based solely on the amount contributed to the account, plus or minus income, gains, expenses, and losses allocated to the account.

**Single Employer Defined Benefit** - a plan sponsored by only one employer that promises a specified monthly benefit on retirement that is predetermined by a formula based on the employee's earnings history, tenure of service and age, rather than depending directly on individual investment returns.

**Cost-Sharing Multiple-Employer Defined Benefit** - a plan sponsored by multiple employers in which the OPEB obligations to the employees of more than one employer are pooled and OPEB assets can be used to pay the benefits of the employees of any employer that provides OPEB through the OPEB plan. This type of plan promises a specified monthly benefit on retirement that is predetermined by a formula based on the employee's earnings history, tenure of service and age, rather than depending directly on individual investment returns.

**Agent Multiple Defined Benefit** - a plan sponsored by multiple employers in which OPEB plan assets are pooled for investment purposes, but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees. This type of plan promises a specified monthly benefit on retirement that is predetermined by a formula based on the employee's earnings history, tenure of service and age, rather than depending directly on individual investment returns.

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# Annual Financial Report – OPEB



## Plan Administrator

- Company name
- Employer Sponsor (normally the unit)

## Plan Members

- Actives & inactive

## Actuarial Information

## Contribution Rates

- Employer
- Plan members
- Covered payroll
- Cost method

**OPEB ?**

Answer these questions for the full calendar year just ended.

\*Name of the OPEB Plan

\*Type of OPEB Plan

\*Select the benefits provided under this OPEB plan:  
 Medical  Dental  Vision  Hearing  Death Benefits  Life Insurance  Disability  Long-term Care  Other

**Plan Administrator (if any)**

\*Company Name

\*Street Address

\*City

\*State

\*Zip (e.g. 99999)

\*Contact Person

\*Phone (e.g. 999-999-9999)

\*e-mail (e.g. example@example.com)  \*Invalid email format

\*Employer Sponsoring the Plan

**Current Number of Plan Members**

\*Inactive employees or beneficiaries currently receiving benefit payments

\*Inactive employees entitled to but not yet receiving benefits

\*Active employees currently receiving benefits or are entitled to not yet receiving benefits

**Actuarial Information**

\*Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?  Yes  No

**Contribution Rates (as a percentage of covered payroll and not the percentage of premium paid by employer and employee)**

\*Employer (e.g. 99.99)

\*Plan Members (e.g. 99.99)

\*Annual Covered Payroll (e.g. 9999.99)

\*Cost Method for Funding Purposes

**SAVE**

[OPEB Main](#)

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# Annual Financial Report – Main Menu

		Status
<b>Core Reporting</b>		
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
<a href="#">Transfer Schedule</a>	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
<a href="#">Interfund Loan Schedule</a>	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	1 Record(s)
<a href="#">Debt</a>	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	2 Record(s)
<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Transfers

**Unit Questions** – were interfund transfers during the year

- If 'yes', must be reported in transfer schedule

**Transfers In must equal Transfers Out**

- Common for client to book a transfer out of a fund as a receipt into the new fund (or vice versa)
- If it's posted as a transfer in one spot, it must also be posted as a transfer in the corresponding fund.

## Transfer Schedule

Add Row

Delete	Transfer_From	Transfer_To	Amount
X	0000001186 Rainy Day	0000001000 General	\$5,000.00
X	0000001176 Motor Vehicle Highway	0000009001 Community Crossings Grant	\$300,000.00
X	0000001169 Local Road and Street	0000009001 Community Crossings Grant	\$10,000.00
X	0000001169 Local Road and Street	Required	Required

0000001100 Cumulative Capital Development

0000001140 Cumulative Courthouse

0000001142 Cumulative Jail

0000001148 Drug Free Community

0000001152 Emergency Planning/Right to Know

0000001155 Extradition and Sheriff's Assistance

0000001156 Firearms Training

0000001158 General Drain Improvement

0000001159 Health

0000001160 Identification Security Protection

0000001168 Local Health Maintenance

0000001169 Local Road and Street

0000001170 LOIT Public Safety - County Share

0000001175 Misdemeanant

0000001176 Motor Vehicle Highway

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# Annual Financial Report – Main Menu

		Status
<b>Core Reporting</b>		
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
<a href="#">Capital Assets</a>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,009,541 in Assets
<a href="#">Grants</a>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	Accounts Payable/Receivable	4 Record(s)
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<a href="#">Leases</a>	Amount of lease payments due during the following year.	1 Record(s)
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<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Surety Bonds

## Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position:

Check if this position is not bonded as required by IC 5-4-1-18(a):

Type of Bond:

Amount of Bond:

Term of Bond Start Date:  End Date:

Upload file (jpg, pdf, gif, tif, png):

Status	Required Positions
✓	Auditor
X	Treasurer
X	Recorder
X	Surveyor
X	Sheriff
X	Coroner
X	Assessor
X	Clerk

Position/Title	Not Bonded	Type	Name	Amount of Bond	Entry Date	Term Ends	
Auditor	False	Individual Bond	Doc, Jane	\$20,000.00	1/11/2017 9:59:55 AM	12/31/2017	<a href="#">View File</a> X

The most recent Surety (or Official) Bonds must be uploaded for the listed officials

- ✓ Check indicates it's been uploaded
- ✓ "X" means information is needed

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- Select the "position" from the drop-down box
- Enter type of bond
- Enter amount

## Annual Financial Report – Surety Bonds



- Bond Requirements – IC 5-4-1-18
- Required for Auditors, Treasurers, Recorders, Surveyors, Sheriffs, Coroners, Assessors, and Clerks
- Employees directed by fiscal body to be bonded
- Individuals (*not mentioned above*) who are employees or contractors and whose official duties involve access to public funds in an amount > \$5,000
- Amount of bonds – Auditors: amount determined by fiscal body; not less than \$30,000
  - Other County officials, see IC 5-4-1-18(e) and IC 5-4-1-18(f)

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## Annual Financial Report – Surety Bonds



- Something must be entered for all required positions at the unit
- If there are contractors required to be bonded or other personnel that are bonded, “other” should be selected in the drop-down
- If a required position exists, but the person holding that position isn’t bonded, check the box next to “this position is not bonded as required by IC 5-4-1-18(a)”
- Don’t forget to click the “I have completed entries for all positions, and I am ready to submit this form” at the very bottom

I have completed entries for all positions, and I am ready to submit this form.



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# Annual Financial Report – Main Menu

Core Reporting		Status
<a href="#">Financial Data by Fund</a>	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	56 Fund(s)
<a href="#">Fund Type</a>	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
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<a href="#">Leases</a>	Amount of lease payments due durring the following year.	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
<a href="#">OPEB</a>	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
<a href="#">Pensions</a>	Information about what pension plans the unit administers or participates in.	Not Complete
<a href="#">Tax Abatement</a>	Information about tax abatements that affect this unit.	2 Record(s)
<a href="#">Risk Assessment</a>	Annual questions to assist in determining risk.	Complete
<a href="#">Upload Public Official Surety Bonds</a>	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	4 Uploaded

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# Annual Financial Report – Non-Governments

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Delete	Name	Federal Tax ID ## #####	Street Address	Suite No.	City	State Abr.	County	Operating Of Name
X	Clay County Geneological Society	31-0999032	PO Box 56		CenterPoint	IN	Clay Co., IN	Carolyn Brans
X	Clay County 4-H Council Inc	35-1582478	PO Box 702		Brazil	IN	Clay Co., IN	Dianna Knox
X	Child-Adult Resource Services Inc	35-1183291	201 N Dormeyer Ave		Rockville	IN	Clay Co., IN	Basil Weinmar
X	Clay County Historical Society	35-1469440	100 E National Ave		Brazil	IN	Clay Co., IN	Vickie Mace
X	Clay County Indiana Council on Aged	35-1524198	120 S Franklin		Brazil	IN	Clay Co., IN	William Joe Wi

Financial assistance provided to non-government entities, like volunteer fire departments, senior citizen centers, little leagues, etc. Indicate type federal ID, names of officials at the non-government, amount, etc.

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# Annual Financial Report – Main Menu



## System Functions

		Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a>	Submit the annual report to SBOA.	Not Submitted

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# Annual Financial Report – Submission



Select Unit and Year > AFR Main Menu > Upload Files

- Upload Files

Do you have a Departments file to upload? You must select yes or no before the uploaded files can be processed.

Yes  No

Contact Information

FileType	Status
Contact Information	
Beginning Balances	
Receipts	
Disbursements	
Departments	

## Uploading Data

Check with your vendor

- Data needed includes
- Contact information
  - Beginning balances
  - Receipts
  - Disbursements

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# Annual Financial Report – Submission

Select Unit and Year > AFR Main Menu > Upload Files

- Upload Files

Township Vendor Disbursements ▾

FileType	Status
Contact Information	Uploaded
Beginning Balances	Uploaded
Receipts	Uploaded
Disbursements	Uploaded
Township Vendor Disbursements	Uploaded

Required files have been uploaded.

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# Annual Financial Report – Main Menu

## System Functions

		Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel.	Available
<a href="#">Review Submission</a> ←	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a>	Submit the annual report to SBOA.	Not Submitted

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# Annual Financial Report – Submission



## Fund Has No Balances or Activity

At least one fund has no entries for beginning balance, receipts or disbursements. Please enter appropriate numbers for these funds in the Beginning Balances, Receipts or Disbursements. If the fund did not have any Beginning Balances or activity for the year please delete it.

## Grant Section Not Filled Out

You responded that your unit had Grants. However, you didn't complete the Grants section. Please fill out the Grants section. If you determine that you don't have any Grants, change the answer to the Grants question to No.

## Non-Governmental Entities Section Not Filled Out

You responded that your unit provided financial assistance to Non-Governmental Entities. However, you didn't complete the Non-Governmental Entities section. Please fill out the Non-Governmental Entities section. If your unit didn't provide financial assistance to Non-Governmental Entities, change the answer to the Non-Governmental Entities question to No.

## Enterprises Not Defined

You responded that your unit had Enterprises. However, you didn't identify any Enterprises. Please identify Enterprises and link the appropriate Funds to those Enterprises. If you don't have any Enterprises, change the answer to the Enterprise question to No.

## Indebtedness Section Not Filled Out

You responded that your unit had Debt. However, you didn't complete the Indebtedness section. Please fill out the Indebtedness section. If you don't have any debt, change the answer to the Debt question to No.

## Capital Assets Section Not Filled Out

You responded that your unit had Capital Asset Records. However, you didn't complete the Capital Assets section. Please fill out the Capital Assets section. If you don't have Capital Asset Records, change the answer to the Capital Assets question to No.

## No Lease Records

In the initial unit questions, it was indicated that this unit has lease records. Please add these records, or correct the unit question selection.

## TAT Not Complete

All TAT questions must be answered with a number. If the answer to a question is zero, enter zero rather than leaving it blank. Please answer all questions before submitting your Annual Report.

## Schedule of Officials Section Not Filled Out

Please fill out the Schedule of Officials section before submitting your Annual Report. Be sure to check the 'Mark Complete' checkbox at the bottom of the page.

## Accounts Payable and Receivable Records Not Filled Out

Amounts for accounts payable and receivable must be completed for Governmental activities and all active enterprises. Enter zero if there are no accounts payable and/or receivable balances.

## No Disbursement by Vendor Records

There are no records for disbursement by vendor. These records are required.

## Pension Information Not Completed

You must complete the questions in the pensions section, and check the form completed checkbox.

## Review Submission

Check for:

- Errors
- Warnings

**Errors** (some of which are seen here) require action to be taken before submission

- Gateway will not allow the AFR to be submitted if there are errors

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# Annual Financial Report – Submission



## Review Submission

Check for:

- Errors
- Warnings

- **Warnings** (some of which are seen here) will alert users of potential issues
  - Most will have an impact on the SBOA audit
  - Gateway will allow the AFR to be submitted if there are warnings

### Submission Warnings

The annual report for this unit may be submitted without addressing the following issues. However, it is recommended that they be reviewed as they frequently indicate errors.

#### Negative Cash Balance

At least one fund for this unit has a negative cash balance. This may be acceptable in some cases, but often indicates an error.

#### Transfers Do Not Balance

The sum of all transfer receipts does not equal the sum of all transfer disbursements.

#### Beginning Cash Balance Does Not Match Previous Year Ending Cash Balance

In most cases, these values should match.

#### Beginning Investment Balance Does Not Match Previous Year Ending Investment Balance

In most cases, these values should match.



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# Annual Financial Report – Main Menu



## System Functions

Status

<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a> 	Submit the annual report to SBOA.	Not Submitted

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# Annual Financial Report – Submission



## Submit Annual Report

Your report entries have been reviewed to make sure that it meets minimum standards for submission. The results are below. A successful review at this level should not be considered a final approval of this submission.

### Submission Errors

No errors were found that would prevent submission.

### Submission Warnings

There are no warnings for this submission.

### Submit Report

[Proceed to Submit the Annual Report](#)

## Submit Annual Report

**CERTIFICATION:** This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief. I understand that if an audit is required due to the level of Federal funding expended by this entity, the data entered here will be used to generate a financial statement in accordance with the regulatory basis of accounting. I understand that this financial statement will be audited by the State Board of Accounts unless I choose to provide financial statements in accordance with another acceptable basis of accounting.

[Submit This Report](#)

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# Annual Financial Report – Submission

After the “Submit This Report” button is clicked, the submit status changes and submitted date/time appears at the bottom of the Main Menu

Need to make changes or corrections?

- The AFR will need to be ‘un-submitted’
- Click the “Un-Submit Annual Report” button, make changes and/or corrections, and be sure to have the AFR resubmitted

System Functions	Description	Status
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Un-Submit Annual Report</a>	Un-submit the annual report to SBOA.	Submitted by tbaker@sboa.in.gov on 12/7/2017 1:24:00 PM

# Annual Financial Report – Advertise

The Annual Report Outputs menu within the system includes the reports that must be advertised

- They are designed specifically for advertising purposes
- These reports eliminate unnecessary formatting and blank lines since advertising should use the smallest type of print possible and a minimum of space for cost savings

**Annual Financial Report Main Menu**

System Functions	Description	Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a>	This user does not have permission to submit the annual report to SBOA	Not Submitted

## Annual Report Outputs

<a href="#">Pension</a>	Unit reported pension information here.
<a href="#">Risk Assessment Form</a>	Risk Assessment Form.
Full Report	
<a href="#">Full Report</a>	This report contains all AFR report components in one document.
Advertising Outputs - Only reports listed below need to be advertised.	
<a href="#">Cash &amp; Investment Combined</a>	Version of the statement for advertising purposes



# Annual Financial Report - Advertising



able rate card, copies of which are available from our Advertising Dept. All ads are subject to approval before publication. The Treasurer's Office reserves the right to refuse any advertisement that is defamatory, obscene, libelous, or in violation of applicable laws. The Treasurer's Office shall not be liable for any loss or expense that results from an error in or omission of an advertisement. No refund will be given for any advertisement not published on the day of publication. The Treasurer's Office shall not be liable for any loss or expense that results from an error in or omission of an advertisement. No refund will be given for any advertisement not published on the day of publication.

**Public Notices**

**NOTICE OF APPLICATION FOR TAX DEED**  
Tax Deed File No.: 19-146

NOTICE IS HEREBY GIVEN, that FCAP AS CUSTODIAN FOR FTCPFRMIT, LLC, FL TAX CERT FUND 1 MUNI TAX, LLC the holder of the following certificate has filed said certificates for a tax deed to be issued thereon. The certificate number and year of issuance, the description of the property, and the names in which it was assessed are as follows:

Certificate No.: 20170275  
Year of Issuance: 2017  
Address: 2205 AVENUE D  
Property Description: ALAMANDA VISTA S/D BLK F W 5 FT AND N 5 FT OF E 60 FT OF W 65 FT OF LOT 17 AND W 65 FT OF LOT 17 AND E 5 FT OF VAC ALLEY ADJ ON E (OR 3806-1713)  
Parcel ID: 2409-602-0154-0003  
Name(s) in Which Assessed: R & D MANAGEMENT AND INVESTMENTS INC

Said property being in the County of St. Lucie, State of Florida.

Unless said certificate shall be redeemed according to law the property described in such certificate shall be sold to the highest bidder by electronic sale 2nd of March 2020, or any subsequently scheduled sale date at <https://stlucie.clerk.auction.com> at 11:00 A.M.

WARNING  
THERE ARE UNPAID TAXES ON PROPERTY WHICH YOU OWN OR IN WHICH YOU HAVE A LEGAL INTEREST. THE PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON 03/02/2020 UNLESS THE BACK TAXES ARE PAID. TO MAKE PAYMENT, OR TO RECEIVE FURTHER INFORMATION, CONTACT THE CLERK OF COURT IMMEDIATELY AT 2300 VIRGINIA AVE, 2ND FLOOR, FORT PIERCE, FL 34882, 772-462-6926.

Property may be redeemed through the St. Lucie County Tax Collector, for redemption amounts and instructions.

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ANGELA RIGGINS  
Clerk of the Circuit Court  
St. Lucie County  
Public Jan 27, Feb 2020 TCN3983263

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## Counties

- No specific statutory requirement
- Would fall under the generic provisions in IC 5-3-1
- We would recommend publishing as soon as possible but no later than March 1

For all units, proof of advertising maintained at the local office level.

- No upload or submission to SBOA needed

Advertised report contains errors – what to do

- If advertised report would not be misleading, re-advertising not required.

# Annual Financial Report – Miscellaneous



Most software vendors have ability to upload data directly to Gateway – check with them for your system’s requirements in order to upload

HELP – Gateway has a User Guide for the AFR. I recommend checking there first if you have questions. It contains a lot of good information and screenshots to help.

<https://gateway.ifionline.org/userguides/AFRguide>

If you still have questions:

- Gateway technical support: [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov) or [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu)
- Specific accounting related: [counties@sboa.in.gov](mailto:counties@sboa.in.gov)

# Annual Financial Report – Miscellaneous

## Gateway ▾

### Annual Financial Report (AFR) ▾

#### [Login to Live Site](#)

Per Statute, the Fiscal Officer (Controller/Clerk-Treasurer) is responsible for submitting the AFR not later than **sixty days after the close of the fiscal year**. If you do not have a Gateway account, please email [Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov) to request one.

If you would like to request access for someone else, please complete the [Limited Delegation of Authority](#) form.

If you have any questions, email our help desk at [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

#### Gateway Annual Financial Report Resources

- [User Guide](#)
- [User Account Information](#)
- [Code Tables](#)
  - [Departments](#)
  - [Funds](#)
  - [Receipts](#)
  - [Disbursements](#)
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- [Supplemental Annual Report](#)
- [Supplemental Annual Report Instructions](#)
- [Supplemental Annual Report - Pension Funds](#)
- [Supplemental Annual Report - Pension Funds \(Instructions\)](#)

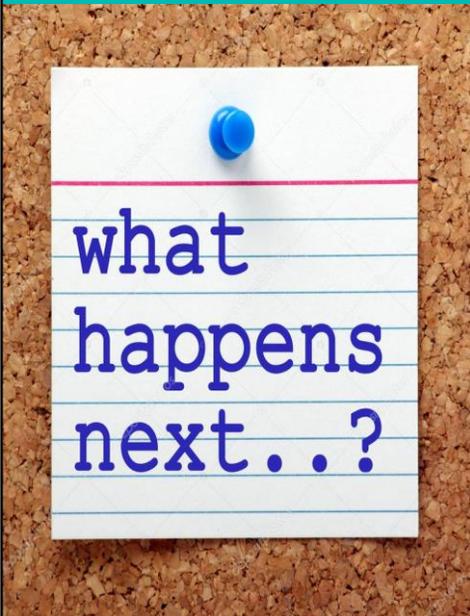
From SBOA website: <https://www.in.gov/sboa/political-subdivisions/counties/>

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# Annual Financial Report



Because the submitted AFR is a reporting of the financial activity and should agree with the unit's ledger, it will be used as the basis for the financial statements

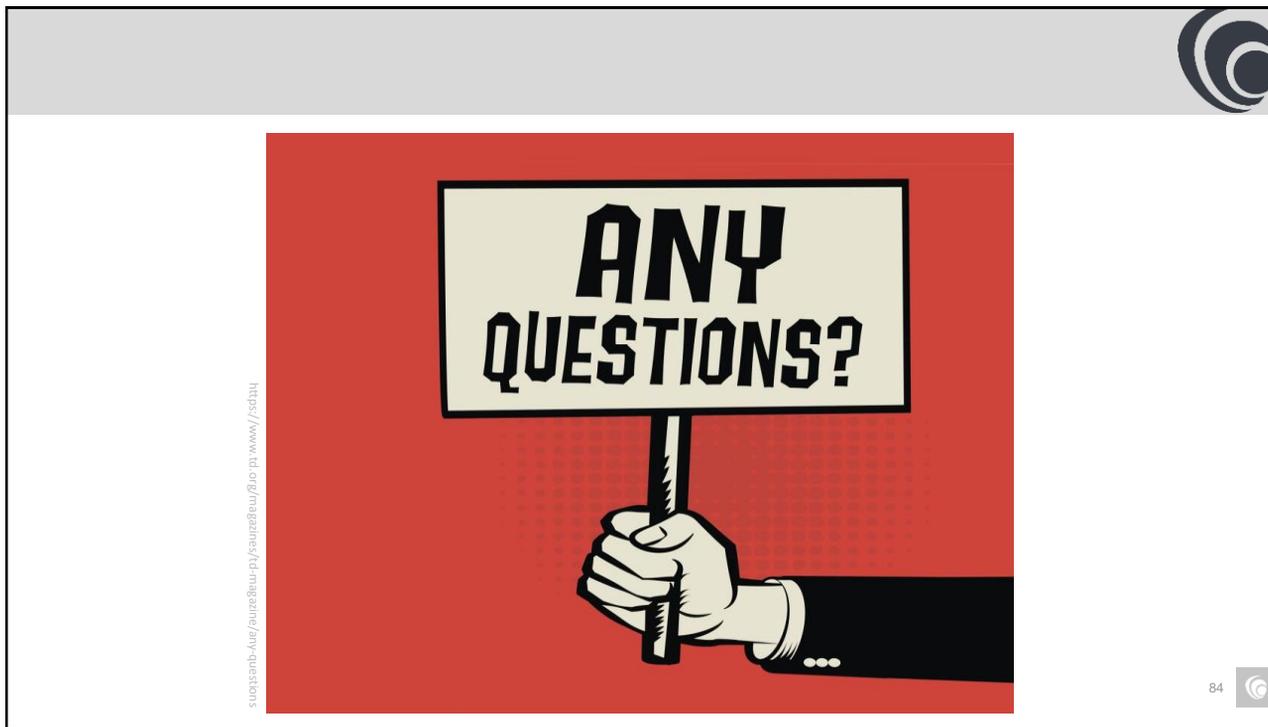
SBOA takes the AFR data and compiles the unit's financial statements. At the beginning of an audit, SBOA presents the financial statements to the county for their review and acceptance. County officials will sign a form indicating the compiled statements are true and correct.

It's important the AFR be correct to enable a smooth audit process.

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 The Baker Tilly logo is in the top left corner. Below it is a circular portrait of Todd Caldwell, a man with glasses wearing a dark suit, light blue shirt, and light blue tie. To the right of the portrait, the text reads:
 

**Todd Caldwell**  
 Senior Manager

P: +1 (317) 465 1514  
 E: todd.caldwell@bakertilly.com

 The right side of the slide features a red background with a faint, circular architectural pattern. At the bottom left, there is small text: "Baker Tilly US, LLP, trading as Baker Tilly, is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2022 Baker Tilly US, LLP."

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