



Gateway – Annual Financial Report, Updates to Monthly and Annual Engagement Uploads

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ANNUAL FINANCIAL REPORT



Annual Financial Report (AFR)

- IC 5-11-1-4(a)
 - State examiner shall require financial reports covering the full period of each fiscal year
 - Reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines
- AFR is submitted through Gateway
- Uniform Compliance Guidelines Manual Chapter 1
 - “The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year.”
 - 2023 AFR Due Date: February 29, 2024
 - 2024 AFR Due Date: March 1, 2025



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User Guides

This page provides resources and contact information to assist local officials entering data into Gateway.

[Gateway Authorized User Policy](#)

Department of Local Government Finance (DLGF)

Additional Appropriations

- [Additional Appropriations User Guide](#)
- [Additional Appropriations Training Video](#)
- [Additional Appropriations Presentation \(PDF\)](#)
- [Additional Appropriations Presentation \(PPT\)](#)

Assessor Reports

- [PTABOA Annual Report User Guide](#)
- [Property Tax Assessment Board of Appeals \(PTABOA\) user guide](#)

Budgets

Guides

- [Adding Deleting and Connecting Funds and Departments](#)
- [Completing the Current Year Financial Worksheet](#)
- [Completing the Debt Worksheet](#)
- [Completing the Form 1](#)
- [Completing the Form 2](#)
- [Completing and Printing the Form 3](#)

State Board of Accounts (SBOA)

100R

- [User guide](#)
- [File upload specifications: 2022 \(2021 and Prior\)](#)

Annual Financial Report

- [User guide](#)

E-1 Entity Annual Report

- [User guide](#)

ECA Risk Report

- [User guide](#)

Monthly and Annual Engagement Uploads

- [User guide](#)

Presentation Terminology



- **Submission Warnings**

- Items that indicate potential errors, but will NOT prevent submission

- **Submission Errors**

- Items that, when present, WILL prevent submission



Unit Questions – FAQs

- **#2 – Did your unit disburse money for financial assistance to non-governmental entities?**
 - Contracts with Volunteer Fire Departments ARE included
- **#6 – Does your unit have any outstanding leases?**
 - DOES NOT include rent paid to the trustee for home office
- **#7 – Do you maintain records listing the types and value of assets owned by the unit? What is your capital asset threshold?**
 - Listing is required by Chapter 1 of the Uniform Compliance Guidelines Manual
 - Township’s capital asset policy is required to define the threshold at which an asset is considered a capital asset

Unit Questions - FAQs



- **#22 – Do you have a disaster recovery plan?**
 - Manual records – No
 - Software ledger – Yes
 - Through Vendor if vendor is relied on
 - In-house if Township performs backups themselves
- **#24 – Are electronic fund transfers (EFT) permitted for cash?**
 - Can you use your credit or debit card to obtain cash?

Schedule of Officials



- Be sure to check the “Mark Complete” box at the bottom
- Failing to do so will result in a Submission Error



Financial Data By Fund

- Beginning Cash and Investment Balances will typically be pre-populated.
- If there is an error, you can type over the pre-populated amounts
- Need to add new funds that did not exist in the prior year
- Need to delete funds that no longer exist that existed in the prior year



Financial Data by Fund

- Receipt Changes
 - R102 County Adjusted Gross Income Tax (CAGIT) Certified Shares → R138 Local Income Tax (LIT) Certified Shares
 - R103 County Economic Development Income Tax (CEDIT) → R140 Local Income Tax (LIT) for Economic Development
 - R104 County Option Income Tax → R138 Local Income Tax (LIT) Certified Shares
 - R124 Local Option Income Tax (LOIT) for Public Safety → R139 Local Income Tax (LIT) for Public Safety
 - R125, R126, and R127 pertaining to Additional Distributions were removed

Financial Data by Fund



- Funds that have \$0 beginning balance, receipts, disbursements, and ending balance will result in a Submission Error
- Funds whose beginning balances do not match the prior year's ending balances will trigger a Submission Warning



Capital Assets

- Even if you answer “No” in the unit question asking if you have capital assets, no boxes can be left blank
 - Blank boxes result in a Submission Error
- Do not include assets that are below the threshold set in your policy
- Do not include leased assets if there is no option to purchase

Grants



- Federal Grants ONLY
- Do not include State/Local Grants
- If unsure about type of grant, consult grant agreement and/or grantor

AFR Grant File Upload

For the 2021 Annual Financial Report an optional upload is now available for Grant reporting. It is very important to review the file specifications to ensure a successful upload.

File Format

The file format for upload is a plain text CSV file. When using Microsoft Excel, the file should be saved as the type '**CSV (MS-DOS) (*.csv)**' for best compatibility. The file must not include a header, and must include the following columns:

Field Name	Format
Local project name	Text (up to 200 characters)
Grant program title	Text (up to 200 characters)
Agency name	Text (up to 200 characters)
Pass through agency	Text (up to 200 characters)
Assistance Listing	Formatted Number (##.###)
Award name	Text (up to 200 characters)
Award number	Text (up to 30 characters)
Grant type code	Number (1=Advance, 2=Reimbursement)
Fund name	Text (up to 200 characters)
Receipts	Number (currency format with 2 decimals, without \$ or commas)
Disbursements	Number (currency format with 2 decimals, without \$ or commas)
Sub-recipients	Number (currency format with 2 decimals, without \$ or commas)
Loans outstanding	Number (currency format with 2 decimals, without \$ or commas)
Noncash assistance	Number (currency format with 2 decimals, without \$ or commas)
Insurance	Number (currency format with 2 decimals, without \$ or commas)

Upload Process

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.



Accounts Payable/Accounts Receivable

- All boxes are required, even if the Township has no Accounts Payable or Accounts Receivable
 - Leaving box(es) blank will result in a Submission Error
- Accounts Payable – amounts for goods and services your Township received or used during the year, but hasn't paid for by the end of the year.
 - Claims submitted in December, but not paid until January
- Accounts Receivable – amounts that are owed to your Township that have not been received by the end of a year
 - Utility Fees, Grants, Property Tax Distributions

Transfer Schedule



- Transfers In not equaling Transfers Out result in a Submission Warning
- Payroll Withholding related transactions are NOT Transfers



Interfund Loans

- Interfund Loans are NOT transfers
- 36-1-8-4
 - Prescribed amount for a prescribed period
 - Must be necessary to borrow for cash flow purposes
 - Must be sufficient monies on deposit for the fund the township is transferring from
 - Prescribed period must end during the budget year in which the transfer occurs
 - Amount transferred must be returned at the end of the prescribed period
 - Only revenues derived from levying and collection of taxes may be included in the amount transferred
 - If the Township Board determines an extension of the prescribed period, the Board can extend the period for not more than six (6) months
 - Must pass an ordinance or resolution...
 - Stating the fiscal body has determined an emergency exists
 - Including a brief description of the grounds for the emergency
 - Listing the date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs
 - Must immediately forward the passed ordinance or resolution to SBOA and DLGF

Debt and Leases



- If “No” is marked for the presence of debt and leases in the unit questions, these two schedules can be left blank
- Will NOT result in a Submission Warning, nor a Submission Error



Tax Abatements

- Agreements between one or more governments and an individual entity in which one or more governments promise to forgo tax revenues, and the individual or entity promises to take a specific action that contributes to the economic development or benefits the government or citizens.
- Townships will only have indirect abatements
- Contact County auditor for tax abatements affecting tax revenues in Indiana
- Required to be disclosed in the Notes to the Financial Statement
- Example: Assume a reduction of \$100,000 of personal property and a tax rate of 0.72%
 - $\$100,000 \times .0072 = \720 taxes forgone
- A receivable is any amount to be paid to your township per the abatement agreement
 - Would be considered an abatement fee
 - If no abatement fee or the fee is not paid to your township, your receivable will be \$0

TA-7



- Township Assistance Statistical Report required by IC 12-20-28-3
- Cannot leave any boxes blank
 - Will result in Submission Error
- Print out a completed copy and keep on file; do NOT mail to SBOA
- Trustee shall provide a copy to the County Auditor
- [Detailed Instructions](#)

Disbursements by Vendor



- The disbursements by vendor for each fund have to match the disbursements on the Financial Data by Fund section **TO THE PENNY**
- If they do not match, it results in a Submission Error



Upload Public Surety Bonds

- If Township does not have an Assessor
 - Toggle “Position:” to Assessor
 - Check the box noting the Township does not have an assessor
 - Check the box noting entries have been completed for all positions after Trustee bond is uploaded
- Failure to do this will result in a Submission Error as Gateway will assume the form is incomplete



Annual Report Outputs

- IC 36-6-6-9
 - Township Board is required to hold a meeting on or before the third Tuesday after the first Monday in February.
 - Board shall consider and approve, in whole or in part, the annual report the trustee presents under IC 36-6-4-12
- IC 36-6-4-12
 - Trustee is required to present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the trustee.
 - Each expenditure must be accompanied by the verified voucher of the person who money was paid to stating:
 - Reason for payment
 - Receipt is for the exact sum received
 - No part of the sum has been retained by the trustee
 - No part of the sum has been or is to be returned to the trustee, or to any other person
 - Within 10 days after the Township Board's action in IC 36-6-6-9, the trustee shall file a copy of the report and its accompanying vouchers, as adopted by the Township Board, in the county auditor's office.



Annual Report Outputs

- IC 36-6-4-13
 - The trustee must also prepare an abstract of receipts and expenditures on an SBOA-prescribed form:
 - Showing the beginning balance of each fund
 - Showing the amounts receipted into each fund during the year
 - Showing the amounts disbursed from each fund during the year
 - Showing the ending balance of each fund
 - Containing a statement of receipts, showing their source
 - Containing a statement of expenditures, showing the combined gross payment, according to classification of expense, to each person.
 - Within 4 weeks after the third Tuesday after the first Monday in February, the trustee shall publish a portion of the abstract of the first four bullet points above in accordance with IC 5-3-1
 - The publication is required to include a statement that the statement of receipts and statement of expenditures are available for inspection in the county auditor's office
 - Abstract must state that a complete and detailed annual report, a complete abstract, and the accompanying vouchers showing the names of persons paid money by the township have been filed with the County Auditor
 - Abstract must state that the chair of the Township Board has a copy of the report that is available for inspection by any taxpayer of the township



Annual Report Outputs

Advertising Outputs - Only reports listed below need to be advertised.

[Cash & Investment Combined](#)

Version of the statement for advertising purposes

Detailed Receipts

Detailed Receipts are no longer required to be advertised, however IC 36-6-4-13 requires that the abstract advertised contain a statement that this information is available for inspection in the County Auditor's office.

Disbursements by Vendor

Township Disbursements by Vendor are no longer required to be advertised, however IC 36-6-4-13 requires that the abstract advertised contain a statement that this information is available for inspection in the County Auditor's office.

[Township Certification Form](#)

The Township Certification Form **does not** need to be sent to SBOA.

Review Submission



- Listing of Submission Errors and Submission Warnings
- Warnings should be reviewed to ensure completeness and accuracy
- Errors are required to be corrected before submission



Unsubmitting for Corrections

- Once submitted, the data is locked
- If corrections need to be made, there will be a “Un-Submit Annual Report” option under the System Functions section

System Function	Description	Status
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Review Submissions	Review any submission errors or warnings.	Available
Un-Submit Annual Report	Un-submit the annual report to SBOA.	Submitted by lbaker@sboa.in.gov on 12/7/2017 1:24:00 PM

Unsubmitting for Corrections



- Once report is unsubmitted, the report will be marked as not submitted in the Gateway system
- Remember to submit Annual Financial Report again once corrections are made



UPDATES TO MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

State Examiner Directive 2018-1



- Amended October 30, 2023
- Effective beginning with December 2023 Monthly Uploads and 2023 Annual Uploads

Due Dates



- Monthly Uploads due on the 15th of the second following month
 - Ex. December 2023 uploads due February 15th, 2024
- Annual Uploads are due March 1st of each year unless SBOA establishes a different date



Monthly Uploads

- No new Monthly Upload requirements for Townships
- Bank Reconcilements
- Bank Statements (all pages)
- Outstanding Check Lists
- Approved Board Minutes
- Funds Ledger summarizing total receipts, disbursements, and beginning and ending balances by fund
 - Template: <https://www.in.gov/sboa/files/Manual-Record-Template-Funds-Ledger-.xlsx>



Annual Uploads

- Year-End Investment Statements and **Register of Investments, General Form 350**
 - Townships with investments must upload a statement or documentation that shows the balance of the investment.
 - Can use an exact replica of General Form 350, or you can use your own form and go through the Form Approval process
- Excel Data Capture (Data Dump) – **NOW REQUIRED IF AVAILABLE**
 - If unavailable, Detail of Receipts by Fund and Account and Detail of Disbursements Fund by Account is the required alternative
 - An excel file is preferred, a searchable PDF is also acceptable
 - If manual records, no audit exception to leaving Excel Data Capture, Detail of Receipts, and Detail of Disbursements requirements blank
- Current Year Salary Ordinance – Form 17
- Annual Vendor History Report
 - Total amount disbursed to each vendor/payee for the year
 - An excel file is preferred, a searchable PDF is also acceptable
 - If manual records, no audit exception to leaving this requirement blank



Annual Uploads

- Annual Funds Ledger
 - Report showing summary of beginning balance, total receipts, total disbursements, and the ending balance for each fund for the year
 - If you have manual records, a scan or photograph will work
 - Template - <https://www.in.gov/sboa/files/Manual-Record-Template-Funds-Ledger-.xlsx>
- Annual Payroll History Report
 - Minimum: Date, Employee Name, Gross Wages, Check Number
 - An excel file is preferred, a searchable PDF is also acceptable
 - If manual records, no audit exception to leaving this requirement blank
- **Accounts Payable/Receivable Schedule Support**
 - Documentation supporting the Accounts Payable and Accounts Receivable amounts reported on your AFR
 - If no Accounts Payable or Accounts Receivable reported on the AFR, this requirement can be left blank



Annual Uploads

- **Direct Federal Grant Agreements/Award Letters and Amendments Initiated During the Year**
 - Any federal financial assistance that a recipient receives directly from a federal awarding agency
 - Grants, Loans, Loan Guarantees, Non-Cash Contributions, etc.)
 - If no federal financial assistance directly received, this requirement can be left blank
- **Agreements for Subawards made to Subrecipients for all Federal Grants Initiated During the Year**
 - Subaward – an award provided by the township to a subrecipient for the purpose of the subrecipient to carry out part of a federal award received by the township.
 - Can be provided through any form of legal agreement, including a contract
 - Subawards do not include payments to beneficiaries
 - If no subawards made, this requirement can be left blank
- **Personnel Policy**
 - All townships with employees will be required to upload their Personnel Policy and update in future years if modified
 - Ex. Employee Handbook, Benefit/Leave Time Policies, etc.
 - If no employees or no handbook/applicable policies, this requirement can be left blank
- **Contracts for Mowing and Fire Protection (if applicable)**



QUESTIONS?