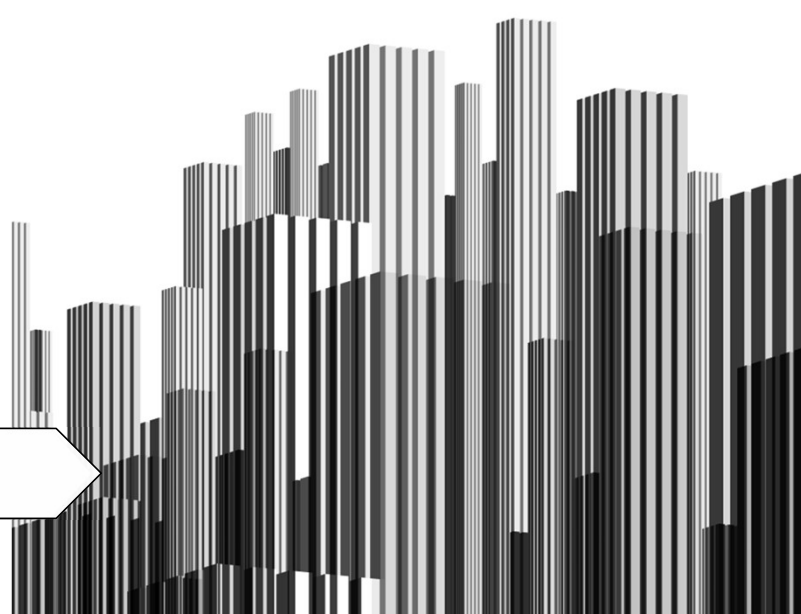
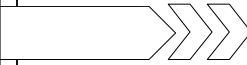



**Gateway
How To:
Annual Financial
Report & 100R**

2022 Newly Elected Auditor Training



1


 **Getting Started**



➤ Access:

- Email Gateway@sboa.in.gov
 1. Name
 2. Position Elected & Unit Name
 3. 1st Day of Term
 4. Outgoing Officials Name
 5. Outgoing Officials Email (If known)
 6. Outgoing Officials last Day of Term

2



Login

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

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 ←

Conflict Resolution Management Tool

Tax Increment Finance Districts
TIF District Viewer

Report search by address or tax unit
Search for reports

Taxpayer Portal
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](#)

3



Login continued...

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?

Please note: Passwords are CASE sensitive.
After 5 failed attempts to log in, your account will be locked—notify ircitech@iu.edu.

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](#)

4



Forgot your Password?

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.

Request Authorization to Access Gateway

- If you forgot your password, you can use the “Forgot your password?” link. All you will need is your Username (email address) to reset it your self.
- Once you reset your password you will receive an email from ibrctech@iupui.edu with your new password.

5



Getting Started



Home About Account Settings User Guides Logout

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
New* Additional Appropriations	Details	100R	Jan 31
Abstract	Details	Annual Financial Report	Details
Assessor Reports	Mar 31	Monthly and Annual Engagement Uploads	Details
Budgets	Details	Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Data Entry for CHSR and Form 22	Details	E-1 Entry Annual Report	60 days after entry's fiscal year ends
Debt Management	Details	ECA Risk Report	Aug 29
Economic Development Reporting	Sep 30		
File Transmission	Details	Department of Workforce Development (DWD)	Deadline
Other Post-Employment Benefits	Mar 1	CTE Appeals	June 25
SD 131 Reporting for SIMMs	Mar 1	Indiana Gaming Commission (IGC)	Deadline
TIF Management	Apr 15	Local Development Agreement	Mar 1
Indiana Education Employment Relations Board (IEERB)	Deadline	Bureau of Motor Vehicles	Deadline
Bargaining Status Form I	Nov 15	Ordinance Portal	Sep 1
Collective Bargaining Reporting	Jul 30		
Collective Bargaining Contract Upload	Nov 15		
Exclusive Representative Organization Membership Verification	Oct 1		




6



Submission Due Dates

- 100R deadline: January 31st
 - IC 5-11-13-1
- Annual Financial Report deadline: March 1st
(February 29th during a leap year)
 - IC 5-11-1-4

7




100R

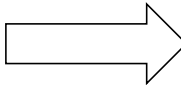
- User Guide Link:
<https://gateway.ifionline.org/userguides/100Rguide>
- File Upload Specifications:
https://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf

8

100R >>>

Select 100R Application






State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

9

100R >>>

Select Unit and Year



Select Unit

Select Unit from List


Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	Sboa County Unit	COUNTY	sboatest

[Select a Unit](#) > [Select Year](#)

Select a Year
2020 This report is open for editing and submission.
2019 This report is not open for editing and submission. It was last submitted on 6/26/2020 1:44:00 PM.

10



100R
>>>

100R Main Menu

[Select Unit and Year](#) > **100R Main Menu**


County: sboatest County
 Unit: Sboa County Unit
 Year: 2020

100R Main Menu ?

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

Unit Questions	The answers to these questions help tailor the form and validation to your unit.	Complete
Employee Data Entry	Use the form entry for manual entering of the information or to edit what you uploaded.	0 Rows Entered
Nepotism Policy Upload	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
Contracting Policy Upload	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
100R Report Outouts	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
Submit 100R	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

11



100R
>>>

Unit Questions

[Select Unit and Year](#) > [Main Menu](#) > **Unit Questions**

County: sboatest County
 Unit: Sboa County Unit
 Year: 2020

100R Unit Questions ?

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.


1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. **This will delete any employee records for this unit for this year.**

Proceed
Cancel

- Enter the number of employees (full and part time) paid during the year.
- Once the number of employees has been entered you will then click “Proceed”.

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100R
Getting Started



County: sboatest County
 Unit: Sboa County Unit
 Year: 2020

100R Unit Questions ?

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

2. Will you enter the data manually or upload a file? Manual Upload

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No


Has your unit implemented the following?

6. A nepotism policy per IC 36-1-20.2	<input checked="" type="radio"/> Yes <input type="radio"/> No <small>There is a policy on file for this unit.</small>
7. A contracting policy per IC 36-1-21	<input checked="" type="radio"/> Yes <input type="radio"/> No <small>There is a policy on file for this unit.</small>

Proceed
Cancel

13

100R
Upload Files



Upload Files ?

Browse

Upload File

File Type	Status
Employment Records	


Reset upload

REMEMBER: Your upload file MUST be in the proper format. Directions are available in the HELP section for 100R and at this link:
http://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf

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100R
>>>

Manually Employee Data Entry



100R Employee Data Entry ?

Save All Work
Return to 100R Main Menu

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.


Set Default Address
Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
X	Smith	Gary	N	highway	230 easy st	Indianapolis	IN	12345	Superintendent	\$30,000.00	Yes
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required

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100R
>>>

Viewing or Uploading Nepotism and Contracting Policies



View a policy previously uploaded

Upload a policy

Nepotism Policy Upload

Use this page to upload the nepotism file. The acceptable formats are pdf, jpg, tif, gif, png.

The most recent year for this policy upload was 2016 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)

Upload file:

.year Upload date

No records to display.

Contracting Policy Upload

Use this page to upload the contracting file. The acceptable formats are pdf, jpg, tif, gif, png.

The most recent year for this policy upload was 2016 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)


Upload file:

.year Upload date

No records to display.

16

8



100R

>>>


Report Outputs

100R Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format: PDF ▼	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
Employee Listing	This report lists all employees entered in the system for the 100R.
Employee Listing for Advertising	This report lists all employees entered in the system for the 100R. The report is in an alternative format designed to be advertised.
Unit Questions	This report shows the unit questions as answered in the system for the 100R.

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100R

>>>

How to Submit the 100R

➤ To submit the 100R click the “Submit 100R” link at the bottom of the screen.

100R Main Menu ?


The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

	Status
Unit Questions	Complete
Employee Data Entry	0 Rows Entered
Upload File (optional)	Not Uploaded
Nepotism Policy Upload	Uploaded for 2019 on Jun 26 2020 1:35PM
Contracting Policy Upload	Uploaded for 2019 on Jun 26 2020 1:35PM
100R Report Outputs	Available
Submit 100R	Not Submitted

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100R

How to Submit the 100R *continued...*



Review 100R Submission Screen. Click "Proceed to Submit the 100R".

County: sboatest County
Unit: Sboa City Unit
Year: 2019

Submit 100R ?

Please review the following summary before certifying that the 100R data is complete.

100R Data Summary

Employee Counts	
Count Stated in Unit Questions	5
Count From Entered Records	4
Compensation Summary	
Maximum Salary	\$60,000.00
Minimum Salary	\$48,000.00
Total Salary	\$207,500.00
Nepotism Policy Upload	Loaded
Contracting Policy Upload	Loaded

Submit Report


Warning: It was stated in the unit questions that there were 5 employees for this unit. However there are only 4 employee entries in the database. Please make sure that all employee records have been entered.

Proceed to Submit the 100R

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100R

How to Submit the 100R *continued...*



Submit 100R


CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

Submit This Report

County: sboatest County
Unit: Sboa City Unit
Year: 2019

Then certify that the data contained is accurate and agrees with employment records by clicking "Submit This Report"

20




Annual Financial Report

AFR >>>

- User Guide Link:
<https://gateway.ifionline.org/userguides/AFRguide>

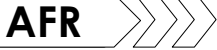
21




AFR >>> **Select AFR Application**

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<input type="button" value="Details"/>
Monthly and Annual Engagement Uploads	<input type="button" value="Details"/>
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

22



Select Unit and Year



Select Unit

Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	Sboa County Unit	COUNTY	sboatest

[Select a Unit](#) > **Select Year**


County: **sboatest County**
Unit: **Sboa County Unit**

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

Select a Year


2022	This report is available for editing.
2021	This report is available for editing.

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AFR 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
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Departments	Select departments that are in use and provide local names for some departments.	21 Department(s)
Schedule of Officials	Enter information regarding officials and contact information.	Complete
Core Reporting		Status
Financial Data by Fund	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.	104 Fund(s)
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 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.	\$1,371,405 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	1 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	1 Record(s)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
Debt	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.	5 Record(s)
Leases	Amount of lease payments due during the following year.	1 Record(s)
Financial Assistance to Non Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	3 Record(s)
Pensions	Information about what pension plans the unit administers or participates in.	Complete
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(a) upload a copy of bonds filed.	8 Uploaded
System Functions		Status
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Financial Statement/SEFA	Download Financial Statements and SEFA in Excel.	Available
Review Submission	Review any submission errors or warnings.	Available
Submit Annual Report	Submit the annual report to SBOA.	Not Submitted

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AFR
>>>




AFR Unit Questions

- **Answer questions correctly as they will determine the information required to complete the annual report**
- **Includes questions on:**
 - Federal Grants
 - Accounting System Data file
 - Financial Assistance to non-gov't units
 - GAAP Statements
 - Departments
 - Other Post Employment Benefits (OPEB)
 - Enterprises
 - Interfund Transfers
 - Debt (including Leases)
 - Internal Controls
 - Capital Assets

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AFR
>>>



Identify Enterprises

- **Operate like a business. Examples include public transportation, convention centers, parking garages, airports, utilities, etc...**

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.


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

Delete	Name	Enterprise Type	Description
X	Big Time Convention Center	Convention Center	

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AFR
>>>

Departments



County: sboatest County
 Unit: Sboa County Unit
 Year: 2020

[Return to AFR Main Menu](#)


Departments ?

Check to Include	Department Number	Standard Department Name	Local Department Name	Add
<input checked="" type="checkbox"/>	0001	Clerk Of Circuit Court (County Clerk)	CLERK OF CIRCUIT COURT (COUNTY CLERK)	
<input checked="" type="checkbox"/>	0002	County Auditor	COUNTY AUDITOR	
<input checked="" type="checkbox"/>	0003	County Treasurer	COUNTY TREASURER	
<input checked="" type="checkbox"/>	0004	County Recorder	COUNTY RECORDER	
<input checked="" type="checkbox"/>	0005	County Sheriff	COUNTY SHERIFF	
<input checked="" type="checkbox"/>	0006	County Surveyor	COUNTY SURVEYOR	
<input checked="" type="checkbox"/>	0007	County Coroner	COUNTY CORONER	
<input checked="" type="checkbox"/>	0008	County Assessor	COUNTY ASSESSOR	
<input checked="" type="checkbox"/>	0009	Prosecuting Attorney	PROSECUTING ATTORNEY	
<input type="checkbox"/>	0010	Registration Of Voters		
<input checked="" type="checkbox"/>	0011	County Cooperative Extension Service (Agent)	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	
<input checked="" type="checkbox"/>	0012	Veterans Service Officer	VETERANS SERVICE OFFICER	
<input type="checkbox"/>	0013	_____Twp Assessor		Add Alias

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AFR
>>>

Schedule of 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:	ally
Office Address:	capital ave
Office Phone:	999-999-9999
Fax:	888-888-8888
Email Address:	greatguy@yahoo.com

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.)

Auditor (Name):	
Current Term Begin Date:	
Current Term End Date:	
Beginning Date of Initial Term:	
Current Home Address:	
Email:	
Please list prior Auditor, if person held position since prior audit.	
Name:	
Term:	
Current Home Address:	
Email:	
Treasurer (Name):	

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AFR

Core Reporting

Core Reporting	Status
Financial Data by Fund	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. 201 Fund(s)
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 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. \$1,371,405 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year. 1 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable 1 Record(s)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year. 1 Record(s)
Debt	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. 5 Record(s)
Leases	Amount of lease payments due during the following year. 1 Record(s)
Financial Assistance to Non Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc. 3 Record(s)
OPEB	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in. Not Entered
Pensions	Information about what pension plans the unit administers or participates in. Complete
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(e) upload a copy of bonds filed. 8 Uploaded

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AFR

Financial Data by Fund

Financial Data by Fund Save All Work | Return to AFR Main Menu

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. Beginning Balance Investments and Beginning Balance Cash fields may be edited by clicking directly on the grid.


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

Governmental Activities (Add a fund to this grid)


Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
X		1001 - General 101000 General	\$0.00	\$0.00	\$6,266,378.71	\$34,465,234.93 Add/Edit	\$29,236,707.00 Add/Edit	\$11,434,906.34
X		10011 - Test New MVH Restricted Fund 101173 MVH Restricted	\$0.00	\$0.00	\$467,528.72	\$812,621.02 Add/Edit	\$928,892.14 Add/Edit	\$351,257.60
X		1101 - Sheriff Accident Report 101101 Accident Report	\$0.00	\$0.00	\$11,707.07	\$8,000.10 Add/Edit	\$1,882.22 Add/Edit	\$17,824.95
X		1108 - Bid Bond Checks 101108 Bid Deposits and Bonds Holding	\$0.00	\$0.00	\$29,117.97	\$2,000.00 Add/Edit	\$2,500.00 Add/Edit	\$28,617.97

- **Beginning Balance Investments – carried forward from the prior years ending Investment Balance**
- **Beginning Balance Cash – carried forward from the prior years ending Cash Balance**
- **Receipts and Disbursements – to add or edit information click the “Add/Edit” button in blue**
- **Ending Balance Investments and Ending Balance Cash – amounts are calculated using beginning balance + receipts – disbursements data**

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Adding a Standard Fund



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.

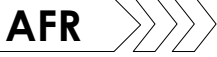
- Enter the local name used for this fund.
- Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.
- Check here if this fund is associated with a federal grant.
- Search SBOA fund list: ([Show All Funds](#))

 - Prosecutor - Unintentional
 - Prosecutors Check Deception Program
 - Public Transportation Project
 - Reassessment
 - Reassessment - 2009
 - Reassessment - 2015
 - Recycling
 - Riverboat**
 - Sheriff Pension Holding
 - Sheriff Sale Administration
 - Sheriff


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 your fund.

[Return to Financial Data by Fund](#)
Riverboat has been selected.
[Click here to add this fund.](#)

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Adding a Custom Fund



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 'Add This Fund' link to finish adding a fund.

- Enter the local name used for this fund.
- 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.
- Check here if this fund is associated with a federal 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

[Return to Financial Data by Fund](#)

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AFR
>>>

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 \$ 9.99 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


Government or Enterprise	Beginning Balance as of January 1, 2020	Additions	Reductions	Ending Balance as of December 31, 2020
Land	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure	\$19,900.00	\$0.00	\$0.00	\$19,900.00
Building	\$1,500.00	\$0.00	\$0.00	\$1,500.00
Improvement	\$800,000.00	\$500.00	\$0.00	\$800,500.00
Machinery	\$50,000.00	\$0.00	\$500.00	\$49,500.00
Construction	\$5.00	\$0.00	\$0.00	\$5.00
Books	\$500,000.00	\$0.00	\$0.00	\$500,000.00
Beginning Balance Additions Reductions Ending Balance				
Governmental Activities Totals:	\$1,371,405.00	\$500.00	\$500.00	\$1,371,405.00

- **Beginning Balances as of 1/1/2022 is carried forward from prior ending balance**
- **All "Required" fields must have data entered, even if 0**
- **Ending Balance as of 12/31/22 is calculated**
- **Make sure to "Save and Recalculate" once data is entered**

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AFR
>>>

Capital Assets - Depreciation




Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Infrastructure	\$11,050.00	Required	Required	\$11,050.00
Buildings	\$5,085.00	Required	Required	\$5,085.00
Improvements Other Than Buildings	\$340,505.00	Required	Required	\$340,505.00
Machinery, Equipment, and Vehicles	\$33,000.00	Required	Required	\$33,000.00
Books and Other	\$290,050.00	Required	Required	\$290,050.00

- **Beginning Balances as of 1/1/2022 is carried forward from prior ending balance**
- **All "Required" fields must have data entered, even if 0**
- **Ending Balance as of 12/31/22 is calculated**
- **Make sure to "Save and Recalculate" once data is entered**

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AFR
Grants



Grants ?

Save All Work
Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year.

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

Add Row

Delete	Local Project Name/Description	Federal Program Title/Project Name	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
X	Test		\$300.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
X	CARES	Coronavirus Relief Fund	\$1,500,000.00	\$1,500,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00


Data Posted

▶

- Make sure to enter data in all “Required” fields
- Make sure to scroll all the way over to the right side, there are more “Required” fields

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AFR
Transfers Schedule



Transfer Schedule ?

Save All Work
Return to AFR Main Menu

Complete the Transfer Schedule with all transfers made between funds during the year.


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

Add Row

Delete	Transfer From	Transfer To	Amount
X	1001 General	1188 Rainy Day ▼	\$10,000.00
X	Required	Required	Required

- To add a row, click “Add Row”
- To delete a row, click the red X
- To select a fund, select from the dropdown list
- Funds will only populate the dropdown list if the Financial Data by Fund section has been completed.
- Schedule should include all transfers
- Only note unusual or uncommon transfers in the comment box
- Make sure to “Save All Work”

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AFR
Debt

- Make sure to enter data in all "Required" fields
- Make sure to scroll all the way over to the right side, there are more "Required" fields
- Beginning Principal Balance as of 1/1/2020 is prepopulated with the prior ending balance form 12/31/19
- Ending Principal Balances calculated using the beginning + additions - reductions

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 Add Row

	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
	\$1,000.00	\$0.00	\$250.00	\$750.00	\$250.00
	\$1,234.00	\$0.00	\$350.00	\$884.00	\$350.00
	\$1,000.00	\$0.00	\$250.00	\$750.00	\$250.00
	\$10,000.00	\$0.00	\$500.00	\$9,500.00	\$500.00

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AFR
Leases

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 2021	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY
X	IKON	Copiers	\$777.00	11/1/2012	12/31/2025

- Select "Add Row" to add a new lease
- To delete a row, click the red X
- Make sure to complete all "Required" fields
- Make sure to "Save All Work" prior to continuing on

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AFR >>>

Financial Assistance to Non-Governmental Entities



Financial Assistance to Non Governmental Entities ? Save All Work | Return to AFR Main Menu

Enter information on financial assistance your unit has given to non governmental entities during the year. Examples include Volunteer Fire Departments, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid vendors for goods or services in answering this question. For further clarification, see the notes below this entry grid.

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	test	22-3333321	555 Washington	12	Avon	IN	Adams Co., IN	Stanley
X	test 2	22-3333333	40 Stanley	10	Indy	in	Adams Co., IN	Marcos
X	test3						Tipton Co., IN	Smith
X	Required						Required	


New Row Inserted. Please Update Records.

- Select "Add Row" to add a new entity
- Make sure to complete all "Required" fields
- To delete a row, click the red X
- Make sure to "Save All Work" prior to continuing on

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AFR >>>

OPEB – Other Post Employment Benefits



OPEB ?

Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.

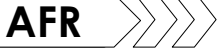
Add a OPEB Plan

OPEB Plan Name	Edit	Delete


Return To the Main Menu

➤ Click "Add a OPEB Plan" to add a new plan

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OPEB – Other Post Employment Benefits *continued...*



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)

*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)

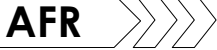
*Plan Members (e.g. 99.99)

*Annual Covered Payroll (e.g. 9999.99)


*Cost Method for Funding Purposes

➤ Complete plan information and “SAVE”

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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 1925 Police Pension Fund

Teachers Retirement Fund 1937 Firefighter's Pension Fund

Police Pension Fund - First Class Cities 1977 Police and Firefighter's 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?

Yes No

Add a plan entry in the table below for each additional plan the unit has.

Plan Name	Edit	Delete	Required Fields Complete
test	View Plan		Yes

3. When complete, mark the form as completed and click on 'Save This Form'.

Marking the form as complete locks the form for editing. To edit the form again, uncheck 'This form is complete', and click on 'Save This Form'.

This form is complete

➤ Select the pension plan that is offered

➤ Select if you offer other pension plans

- If “No” mark “This form is complete” and save this form
- If “Yes” add the other plan that is offered

➤ To complete this section, you must click the “This form is complete” box and “Save This Form”

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AFR

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: Status

Please type in title:

Type of Bond:

Amount of Bond:

Term of Bond Start Date: End Date:

Upload file (jpg, pdf, gif, tif, png): No file chosen

Position/Title	Not Bonded	Type	Name	Amount of Bond	Entry Date	Term Ends	Status
Treasurer	True				12/15/2020 3:21:38 PM		✓
Clerk	True				12/15/2020 3:21:54 PM		✓
Auditor	False	Blanket Bond - Position		\$20,000.00	12/15/2020 3:22:11 PM	1/1/2021 View File	✓
Recorder	True				12/15/2020 3:22:27 PM		✓
Surveyor	True				12/15/2020 3:22:32 PM		✓
Coroner	True				12/15/2020 3:22:39 PM		✓
Assessor	True				12/15/2020 3:22:47 PM		✓
Sheriff	True				12/15/2020 3:22:51 PM		✓

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

➤ **All required positions must be entered to complete this form**

- If a green check mark is included in the "Status" column the requirement is fulfilled
- If a red X is included in the "Status" column the requirement has not been fulfilled

➤ **You must check the "I have completed entries for all positions, and I am ready to submit this form." to complete this section**

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Surety Bonds *continues...*

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: Status

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): No file chosen

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


There can be no "X"s in this table in order to submit. Use the position dropdown at left to add a reference for each position.

➤ **If a position does not exist and is not bonded you will check both boxes**

➤ **"Save" the entry and it will be added to the completed status**

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AFR
>>>




System Functions

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

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AFR
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Upload Reports

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

Select a file type
▼

File Type	Status
Contact Information	Uploaded
Beginning Balances	Uploaded
Receipts	Uploaded
Disbursements	Uploaded
Departments	Uploaded


All required files have been uploaded.

- Uploads must consist of:
 - Contact Info
 - Beginning Balance
 - Receipts
 - Disbursements
- Optional Department upload depending on answer to 1st question
- Click "Next Step" – only appears when all required files have been uploaded
- Click "Post Files"

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Report Outputs



Annual Report Outputs

These reports are available for you to view/print or download at your convenience. The content will change further you change or add additional information into the system.


Report Output Format	PDF	Excel
Accounts Payable/Receivables	Lists Accounts Payable/Receivables entries for the governmental unit and enterprises.	
Capital Asset Statement	Lists the Capital Assets (land, building, equipment, etc) as of the end of the year.	
Cash Fund Statement	Lists the Beginning Balance (Cash Only), Total Receipts, Total Disbursements, and the Ending Balance (Cash Only) by Fund.	
Cash and Investment Fund Statement - Cash Balance	Lists funds that have receipts, disbursements and an ending balance of zero. This includes funds with no activity. These funds must be closed before you can submit.	
Revenues & Expense Cash Balance Comparison	Lists funds that have a beginning balance that does not match the previous years ending balance.	
Revenues & Expense Investment Balance Comparison	Lists funds that have a beginning balance that does not match the previous years ending balance.	
Cash & Investment Combined Statement	Lists the Beginning Balance (Total of Cash and Investments), Total Receipts, Total Disbursements, and the Ending Balance (Total of Cash and Investments) by Fund. Note: The receipt and disbursement figures are net of the investment transactions.	
Custom Query	Lists the custom funds added by the unit. These are the funds that aren't listed as a Fund in the Standard Fund list.	
Cash Statement	Lists the units ability to see cash.	
Deficit Fund Balance	Lists the funds with a negative cash and investment balance as of the end of the year.	
Detailed Disbursements for All Funds	Lists the disbursements by fund and disbursement category.	
Detailed Disbursements for Funds with Disbursements	Lists the disbursements by fund and receipt category.	
Detailed Receipts	Lists the receipts by fund and receipt category.	
Financial Assistance to Non-Governmental Entities	Lists the detailed financial assistance to non-governmental entities.	
Grant Schedule	Lists the related grant information.	
Investment Fund Statement	Lists the Beginning Investment Balance, Total Investments Purchased, Total Investments Sold, and the Ending Investment Balance by Fund.	
LEASAs	Lists the amount of lease payments in force as of end of year.	
LEASAs	Provides notice of your Statement of Expenses.	
Schedule of Changes	This report is based upon your Receipt and Disbursement entries within the Financial Data by Fund section. Lists the Transfers in and Out by Fund. If the Transfers do not balance (Total Transfers in should equal Total Transfers Out), the report can be used to investigate.	
Transfer Schedule	This report is based upon the entries within the "Transfer Schedule" section found on the Main Menu, which are all transfers made between funds during the year.	
Unit Questions	Lists the unit questions that are received at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report.	
Unit	Unit reported person information here.	
Full Report	The report contains all AFR report components in one document.	
Advertising Outputs	Only reports listed below need to be submitted.	
Cash & Investment Combined	Reason of the statement for advertising purposes.	

- Report outputs are included for all sections completed of the AFR
- You can download these in pdf or excel
- You can print the completed "Full Report"
- This is also where you print the report of advertising

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AFR

Submit Annual Report



Submit Annual Report

Your report entries have been submitted to make sure that it meets minimum standards for submission. The results are below. If successful, none of this text should be considered in the 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
(Approved to Submit the Annual Report)

After reading and agreeing to the certification statement, click on the "Submit This Report" button. The online certification includes these two lines for non-school units: "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 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 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

After submission, a confirmation screen appears as below. The attestation form is no longer required.

Submit Annual Report

The Annual Report has been submitted. Units are no longer required to complete and mail in an attestation form.

- You will click "Submit Annual Report"; review submission errors or warnings (if applicable)
- "Proceed to Submit the Annual Report"
- "Submit This Report"
- You will receive an email from no-reply-ibrc@iupui.edu saying "The annual report for (your unit) has been submitted on (date/time) by (username)."

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Contact Information

- Gateway Helpdesk for technical issues including access and lost password:
 - Gateway@sboa.in.gov

- Lori Rogers and Ricci Hofherr – Directors of Audit Services:
 - Counties@sboa.in.gov
 - (317) 232-2512