

## **SBOA Helpdesk Email:**

Gateway@sboa.in.gov

# Login:

https://gateway.ifionline.org/login.aspx

#### **AFR User Guide:**

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

#### 100R User Guide:

https://gateway.ifionline.org/userguides/100Rguide

## **Delegation Form:**

https://www.in.gov/sboa/files/DelegationForm.pdf

#### **SBOA** Website for Cities:

https://www.in.gov/sboa/political-subdivisions/cities/



# 100R

January 31st

# **Annual Financial Report (AFR)**

March 1st

# **Monthly and Annual Engagement Uploads**

Annual – March 1st

Monthly – 15<sup>th</sup> of 2<sup>nd</sup> month following



## New user permission link

#### **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.

<b>Unit Information</b>		Status
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Identify Enterprises	Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.	3 Enterprise(s)
<u>Departments</u>	Select departments that are in use and provide local names for some departments.	14 Department(s)
Schedule of Officials	Enter information regarding officials and contact information.	Not 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.	77 Fund(s)
Fund Type	Select the fund type for funds entered in financial data by fund.	Type Set 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 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.	\$1,573,323 in Assets
<u>Grants</u>	Complete the Grant Schedule for grants you received or disbursed money from during the year.	15 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	Not Entered
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	Not Entered
Interfund Loan Schedule	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	Not Entered
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.	7 Record(s)
Leases	Amount of lease payments due durring the following year.	2 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.	1 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.	Not Complete
Tax Abatement	Information about tax abatements that affect this unit.	Not Entered
Risk Assessment	Annual questions to assist in determining risk.	Not Entered
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	Not Uploaded

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
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

#### **Pension Notes**

Examples of Non-Pension Plans which should NOT be included in the Pensions section include: 401Ks, 403Bs, Deferred Comp, IRAs, Annuity Accounts, and OPEB plans.

New field for "Other Plans" that an actuarial valuation - "GASB Disclosure Report Date"

### **Receipt Codes Removed in 2023**

	Taxes=100			
receipt_c	Intergovernmental=300	receipt_account_title	County	city_town
R102	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Certified Shares		
R103	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT)		
R104	Taxes and Intergovernmental	County Option Income Tax (COIT)		_
R123	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Local Income Tax (LIT) Property Tax Replacement Credit	Υ	
R124	Taxes and Intergovernmental	Local Option Income Tax (LOIT) for Public Safety		_
R125	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Additional Distributions		
R126	Taxes and Intergovernmental	County Option Income Tax (COIT) Additional Distributions		
R127	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT) Additional Distributions		

#### **Grant Schedule:**



Save All Work Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year. In cases where a grant consists of noncash assistance, no fund name is required.

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

Upload CSV

Optional

Choose File	sen Upload Data

								Add Ro	
Delete	Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing (##.###)	Award Name	Award Number	Grant Type	
×	CARES Grant Fund	Coronavirus Relief Fund	DEPARTMENT OF THE TREASURY	INDIANA FINANCE AUTHORITY	21.019	CARES Grant Fund	CY 2020	Advance	
×	CARES Provider Relief	Provider Relief Fund	HEALTH AND HUMAN SERVICES	DIRECT	78.624	CARES Provider Relief	CY 2020	Advance	
×	Test Local Proj Name/Descript	Test Fed Prog Title/Project Name	Test Federal Agency	Test Pass Through Agency	34.567	Test Award Name	Test Award #	Reimbur	
×	123	123	123	123	14.218	123	123	Advance	
×	DMD - CDBG -14	ENTITLEMENT GRANT	US DEPT OF HOUSING AND URBAN DEVELOPMENT	DIRECT	14.218	DMD - CDBG -14	18-0002	Reimburs	
		HIGHWAY	US DEPARTMENT	INDIANA DEPARTMENT OF					

Save All Work Return to AFR Main Menu

### **Grant Upload Specs:**

### AFR Grant File Upload

For the 2021 Annual Financial Report an optional upload is now available for Grant reporting. The process is very simple, but doesn't provide detailed feedback on formatting errors. Therefore, it is very important to review the file specifications to ensure a successful upload. A sample file is also available to compare against if there are any questions.

#### 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	<u>Format</u>
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**

- To initiate an upload, click on the Choose File button on the Grants Page. Select the appropriate file from the dialog.
- 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.

# **Grant Upload sample:**

4	A	В	С	D	E F	G	H I	J	K	L	M	N	0
1	CARES Grant Fund	Coronavirus Relief Fund	DEPARTMENT OF THE TREASURY	INDIANA FINANCE AUTHORITY	21.019 CARES Grant Fund	CY 2020	1 264 Cares Provider Relief	80000	80000	0	0	0	0
2	CARES Provider Relief	Provider Relief Fund	HEALTH AND HUMAN SERVICES	DIRECT	33.333 CARES Provider Relief	CY 2020	1 300 Operations	2000	2000	0	0	0	0
3	Test Local Proj Name/Descript	Test Fed Prog Title/Project Name	Test Federal Agency	Test Pass Through Agency	34.567 Test Award Name	Test Award #	2 999 Local Fund Number/Name	3000	300	3	4	5	6
4	123	123	123	123	14.218	123 123	1 123	3573.87	3573.87	0	0	0	0
5	DMD - CDBG -14	ENTITLEMENT GRANT	US DEPT OF HOUSING AND URBA	DIRECT	14.218 DMD - CDBG -14	18-0002	2 231 Community Dev Block Gran	4258	4258	0	0	0	C
6	ENG - ROQ1980	HIGHWAY PLANNING AND CONSTRUCTION	US DEPARTMENT OF TRANSPORTA	INDIANA DEPARTMENT OF TRAN	20.205 ENG - ROQ1980	9866080	1 202 Local Road And Street	654	654	0	0	0	C
7	DMD - HOME	HOME INVESTMENT PARTNERSHIP PROGR	US DEPT OF HOUSING AND URBA	DIRECT	14.239 DMD - HOME	M-16-MC-18-0201	1 283 Home Admin Investment T	25576	25576	14890	0	140.7	(
8	MEMORIAL JUSTICE ASSISTANCE	ASSISTANCE GRANT PROGRAM	US DEPARTMENT OF JUSTICE, OFF	DIRECT	16.738 MEMORIAL JUSTICE A	SSIST 66540	1 101 General	0	28345	0	0	0	(
9	STUDY	HIGHWAY PLANNING AND CONSTRUCTION	FEDERAL HIGHWAY ADMINISTRA	INDIANA DEPARTMENT OF TRAN	20.205 STUDY	6506504	1 446 Riverboat Capital Project	57832	29758	0	0	0	(
10	DMD -HOME 876	HOME INVESTMENT PARTNERSHIP PROGR	US DEPT OF HOUSING AND URBA	DIRECT	14.218 DMD -HOME 876	48312	1 231 Community Dev Block Gran	3573.87	3573.87	0	0	0	(
11	DMD-HOME 495	HOME INVESTMENT PARTNERSHIP PROGR	US DEPT OF HOUSING AND URBA	DIRECT	14.218 DMD-HOME 495	B-214-MC-658	1 231 Community Dev Block Gran	3481.53	3481.53	0	0	0	(
12	METS - IN	FEDERAL TRANSIT_FORMULA GRANTS	US DEPARTMENT OF TRANSPORTA	INDIANA DEPARTMENT OF TRAN	20.205 METS - IN	DES42	1 202 Local Road And Street	0	64	0	0	0	(
13	SEWER SRF	CAPITALIZATION GRANTS FOR CLEAN WAT	US DEPT OF HOUSING AND URBA	DIRECT	14.239 SEWER SRF	MC-18-0405	2 283 Home Admin Investment T	73254.8	73254.8	56385.5	0	0	(
14	Title II, Part A, FFY18	Title II, Part A; Supporting Effective Instr	US Department of Education	Indiana Department of Educat	84.367 FFY 2018 Title II, Part	A; Su S367A18001	2 6841 TITLE II PART A FUND	19699.7	19699.7	0	0	0	
15	School Lunch	School Breakfast	US Department of Agriculture	Indiana Department of Educat	10.553 test ii	S367A18001	2 800 SCHOOL LUNCH FUND	23098	23098	0	0	0	
16	Title IV	Title IV, Part A, the Student Support and	US Department of Education	Indiana Department of Educat	84,424 Title IV, Part A, the St	uder \$424A200015	2 5801 TITLE IV FUND	7958.95	7958.95	0	0	0	
17	Title II, Part A, FFY 19	Title II, Part A: Supporting Effective Instr	US Department of Education	Indiana Department of Educat	84.367 FFY 2019 Title II, Part	A; Su S367A180013	2 6841 TITLE II PART A FUND	30585	39838.7	0	0	0	
18	Title III/Wabash Valley Ed Ctr	Title III, Part A, English Language Acquis	US Department of Education	Indiana Department of Educat	84,365 Title III, Part A, Langu	age S365A210013	2 Other Grants Not included in F	4346.42	4346.42	0	0	0	
19	Special Ed Part B, 619 2019-202	Special Education Grants to States	US Department of Education, Of	Indiana Department of Educat	84.173 FY 20 Part B, 619	H173A180104	2 5410 SPEC ED PRE-SCHOOL FUND	4496.81	0	0	0	0	
20	Title III/Wabash Valley Ed Ctr	Title III, Part A, English Language Acquis	US Department of Education	Indiana Department of Educat	84.365 Title III, Part A, Langu	age S365A200013	2 Other Grants Not included in F	6074.33	6074.33	0	0	0	
21	Title I, 2019-2020	Title I, Grants to Local Educational Agen	US Department of Education	Indiana Department of Educat	84.01 Title I Grants to LEA's	S010A200014	2 4150 TITLE   2019-2020	38959.9	65417.7	0	0	0	
22	Special Ed Part B, 611 2019-202	Special Education Grants to States	US Department of Education, Of	Indiana Department of Educat	84.027 FY 20 Part B, 611	H027A180084	2 5210 SPEC ED GRANT FUND 18-1	329617	135120	0	0	0	
				Indiana Department of Educat	10.555 test	S367A18001	2 800 SCHOOL LUNCH FUND	1275171		0	0	198406	
				US Department of Treasury/Inc	21.019 Coronavirus Relief Fu		2 200 DEBT SERVICE FUND	4835.75		0	0	0	
25	Indiana Humanities	Promotion of the Humanities Federal/S			45.129 Promotion of the Hun		1 7970 INDIANA HUMANITIES	998	997.94	0	0	0	
26	Special Ed Part B. 611 2020-202	Special Education Grants to States	US Department of Education.Off	Indiana Department of Educat	84.027 FY 21 Part B. 611	H027A190084	2 5210 SPEC ED GRANT FUND 18-1	737036	920267	0	0	0	
27	Special Ed Part B. 619 2020-202	Special Education Grants to States	US Department of Education, Of	Indiana Department of Educat	84.173 FY 21 Part B. 619	H173A180104	2 5410 SPEC ED PRE-SCHOOL FUND		27271	0	0	0	
28	Title II. Part A. FFY20	Title II, Part A; Supporting Effective Instr	US Department of Education	Indiana Department of Educat	84.367 FFY 2020 Title II. Part	A: Su S367A200013	2 6841 TITLE II PART A FUND		27749.9	0	0	0	
29				Indiana Department of Educat	84.425 CARES ACT: Elem and	Seco S425D200013	2 7941 CARES ACT-EDUC STABILIZ	68611.2	68611.2	0	0	0	
30	ESSER II	Education Stabilization Fund	US Department of Education	Indiana Department of Educat	84.425 ESSER II (CRRSA)	S425D210013	2 7931 ESSER II FUND	0	232664	0	0	0	
31	Coronavirus Relief Fund		US Department of Treasury	Indiana Finance Authority/Tov	21.019 Cares Grant Fund	S367A18001	2 300 OPERATIONS FUND	23333.7	23333.7	0	0	0	
		Title II, Part A; Supporting Effective Instr		Indiana Department of Educat	84.367 FFY 2018 Title II, Part		2 6841 TITLE II PART A FUND	19699.7	19699.7	0	0	0	
			US Department of Agriculture	Indiana Department of Educat	10.553 test ii	S367A18001	2 800 SCHOOL LUNCH FUND	23098	23098	0	0	0	
		Title IV, Part A, the Student Support and		Indiana Department of Educat	84.424 Title IV, Part A, the St		2 5801 TITLE IV FUND	7958.95		0	0	0	
		Title II, Part A; Supporting Effective Instr		Indiana Department of Educat	84.367 FFY 2019 Title II. Part		2 6841 TITLE II PART A FUND	30585		0	0	0	
		Title III,Part A, English Language Acquis		Indiana Department of Educat	84.365 Title III, Part A, Langu		2 Other Grants Not included in F			0	0	0	
			US Department of Education. Of		84.173 FY 20 Part B. 619	H173A180104	2 5410 SPEC ED PRE-SCHOOL FUND		0	0	0	0	
		Title III. Part A. English Language Acquis		Indiana Department of Educat	84.365 Title III. Part A. Langu		2 Other Grants Not included in F		•	0	0	0	
		Title I, Grants to Local Educational Agen		Indiana Department of Educat	84.01 Title I Grants to LEA's		2 4150 TITLE   2019-2020		65417.7	n	0	0	- 7
"	11010 1, 2013 2020	Trace i, Granics to Local Educational Ager	OS DEPORTAMENTO EUUCATION	morana ocparament or caucat	04.01 THE FORMULE TO LEAS	3010A200014	2 4150 11100 1 2015-2020	30235.5	05-17.7	- 0	U	U	

### 100R Change

Second Regular Session of the 122nd General Assembly (2022)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in this style type. Also, the word NEW will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in this style type or this style type reconciles conflicts between statutes enacted by the 2021 Regular Session of the General Assembly.

#### SENATE ENROLLED ACT No. 134

AN ACT to amend the Indiana Code concerning state and local administration.

#### applicable section:

SECTION 4. IC 36-1-30 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 30. Reporting of Donated Money Used to Fund Salaries

Sec. 1. As used in this chapter, "local unit of government" means any county, city, town, township, political subdivision, or other entity exercising in a limited geographical area the executive, administrative, or legislative power of the local government power. The term does not include a hospital organized or operated under IC 16-22-1 through IC 16-22-5, IC 16-22-8, or IC 16-23-1.

- Sec. 2. (a) On or before January 31, all local units of government shall annually submit to the state board of accounts a report of each individual local unit of government employee employed by the local unit of government whose salary is funded in whole or in part from donated money.
- (b) The state board of accounts shall annually submit to the budget committee a report of the information submitted under subsection (a) that specifies and identifies each individual local unit of government employee whose salary is funded in whole or in part from donated money.
- (c) The report submitted under subsection (b) shall be submitted in a manner consistent with IC 5-14-3.8-7 and made available to the public.



SEA 134 — Concur

# **Manual Entry:**

County:sboatest County
Unit: Sboa City Unit

Year: 2022

## 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 D	efault Address										Add R
Delete	Last Name	First Name	Middle	Department Name	Business Address	Business City	Bue. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
×	Able	Alexander	В		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$25,000.00	Yes V
×	Alton	Агпу	G		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$30,000.00	Yes
×	Jones	Anna	F		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$35,000.00	No
×	Smith	Anthony	В		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$40,000.00	No
×	Wells	Ashley	A		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$45,000.00	No
×	Willis	Autumn	A		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$50,000.00	No
×	Hudson	Brenda	D		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$55,000.00	No
×	Morgan	Bruce	E		302 W. Washington Street	Indianapolis	IN	46204	Field Examiner	\$60,000.00	No
×	Bedford	Cori	D	4							<b>+</b>

Save All Work Return to 100R Main Menu

## **Upload Specs:**

Inform your software vendor of the change.

The filename should be gateway100R.csv.

Fields - each of the following are required as separate fields within the record.

The first row of the upload file MUST contain field names, as listed below.

Field Name	Description
Year	The calendar year just ended (four digits)
Last	The last name of the employee; hyphens are acceptable
First	The first name of the employee
Middle	Middle initial (one character). If none, the field will be empty.
Dept	The department, office and/or building name where the employee works. If
	none, this field will be empty.
Street	The street address where the employee works. Do NOT provide home addresses for employees unless their office is in their home.
City	City where the office is located
State	State where the office is located (two character abbreviation)
Zip	Zip code where the office is located (5 digit zip code)
Title	The position, title or duties of the employee
Comp	Total compensation paid to the employee in the calendar year just ended.  The compensation field MUST contain a decimal point and cents even if the cents are zeroes. However, it must not contain dollar signs or commas.
Donation	If the employee's compensation is funded totally or partially by donated funds enter 1, if not enter 0. No decimals. This field must be completed for each employee.

#### An example of two records in an acceptable CSV format is below:

Year, Last, First, Middle, Dept, Street, City, State, Zip, Title, Comp, Donation 2012, Smith, John, C, Clerk, "Courthouse, Rm 101", Anywhere, IN, 46204, Deputy, 40000.00, 1 2012, Doe, Jane,..., 1 Main Street, Indianapolis, IN, 46204, Trustee, 55100.11, 0

### 100R Upload sample:

