

Gateway 100R and Annual Financial Report (AFR)

2014 Overview and Update

Indiana Gateway for Government Units

- **Gateway Public Website**

- <https://gateway.ifionline.org/>

INDIANA Gateway for government units



[Home](#) [Report Builder](#) [Download Data](#) [Learn More](#)

[Local Officials: Login Here »](#)

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.



[Find your units](#)



[Public employee compensation](#)



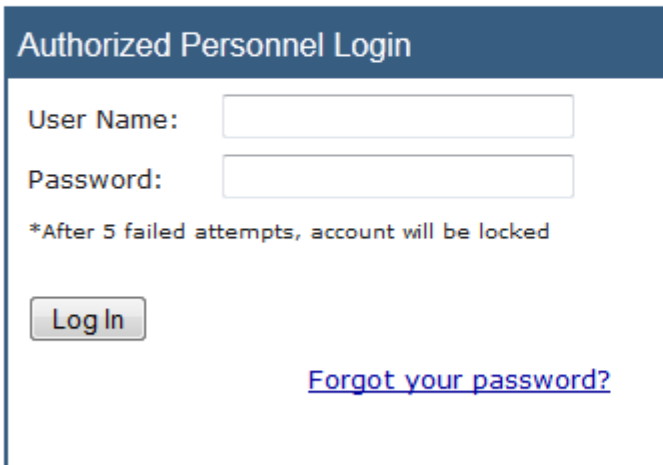
[When is your budget hearing?](#)

Indiana Gateway for Government Units

- **Gateway Login Screen**

- <https://gateway.ifionline.org/login.aspx>

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



Authorized Personnel Login

User Name:

Password:

*After 5 failed attempts, account will be locked

[Forgot your password?](#)

Browser Support

Gateway runs on the latest web technology, so you will need to use the latest versions of Firefox or Chrome on your local desktop. (Some applications in Gateway are not supported by Internet Explorer.) You can use these links to download the latest versions:

- [Firefox](#)
- [Chrome](#)

For additional questions or technical assistance, please contact IBRC Tech Support at ibrctech@iupui.edu.

Indiana Gateway for Government Units

- **Gateway Home Screen**

- Applications are available for multiple agencies.

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, which currently include **DLGF** (Department of Local Government Finance), **SBOA** (State Board of Accounts) and **IEERB** (Indiana Education Employment Relations Board).

Select Application



Budgets



Debt Management



Annual Financial Report



SB 131 Reporting for SWMDs



TIF Management



100R



Property Files Upload



Redevelopment



Collective Bargaining Reporting

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Per IC 5-11-13**

- Must be filed with the State Examiner.
- DLGF may not approve the budget of a unit until it is filed.
- Must be filed electronically via the State Gateway.
- Due January 31 each year.
- Must indicate whether the unit offers a health plan, a pension, and other benefits to full-time and part-time employees.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Per IC 5-11-13-1.1**

- Must indicate whether the unit has implemented a nepotism policy (IC 36-1-20.2) and a contracting policy (IC 36-1-21). Do **NOT** send copies of these policies or the 100R to SBOA.
- **New for 2014.** A PDF file of the nepotism and contracting policies must be uploaded to Gateway.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" 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
7. A contracting policy per IC 36-1-21	<input checked="" type="radio"/> Yes <input type="radio"/> No

Note: Buttons will be added to this screen to upload your nepotism and contracting policies.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **What if I didn't have a nepotism or contracting policy when I filed the 2013 100R in January 2014, but I do now?**
 - So that you will be able to get your budget approved, you will need to contact us by email at annualreports@sboa.in.gov and ask us to unlock your 2013 100R. You can then make changes and re-submit it.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Who to Report**

- Report ALL people employed by the unit for the previous year. This includes part time, temporary, and seasonal employees. If a W2 is issued, that person should be listed on the Gateway 100R. IRS Publication 15 has guidelines for determining if someone is an employee or a contractor. Elected officials including board members should be included.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **What to Report**

- Report the total compensation paid to the employee during the previous year. Use IRS Publication 15 as a guideline as to what to include as compensation. For specific questions, check the user guide and consult your tax professional.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Ability to auto fill address fields.**

The following address fields can auto populate the grid by entering defaults below. Click **Apply** to add the entered default fields to each blank record. Default fields will also apply to newly added rows.

Business Address	Business City	Business State Abr	Business Zip
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Apply **Cancel**

Name	Initial	Department Name	Business Address	Business City	State Abr.	Code	Job Title	Compensation
------	---------	-----------------	------------------	---------------	------------	------	-----------	--------------

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Ability to auto fill address fields.**

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
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Helpful Hints**

- Tab or click in a cell to go to the next cell in a row.
- Enter one row at a time. Press the Enter key when you are finished entering a row.
- Correct any errors on a row before starting the next row.
- Enter something in all cells marked “Required” or the row will not be saved.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Helpful Hints**

- Avoid using double quotes in a cell.
- Do not enter a dollar sign or commas in the Total Compensation cell.
- Click the Save All Work Button to save changes.
- You may sort rows within the grid by clicking on the column heading.
- For best results, use the most recent version of Internet Explorer, Chrome or Firefox.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Submit 100R and Attestation Statement**

- Don't forget to submit. Your form is not filed until you submit it.
- An Attestation Statement is part of the submission process.

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	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.	3 Rows Entered
100R Report Outputs	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

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Submit 100R and Attestation Statement**

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	338
Count From Entered Records	338
Compensation Summary	
Maximum Salary	\$105,040.41
Minimum Salary	\$70.00
Total Salary	\$9,074,557.16


Submit Report

Proceed to Submit the 100R

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Submit 100R and Attestation Statement**

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.

A rectangular button with a light gray background and a thin black border, containing the text "Submit This Report". The button is circled with a red oval.

Submit This Report

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Submit 100R and Attestation Statement**

The 100R Report has been submitted

! Attestation Statement

The online portion of the 100R Report for Sboa Township Unit was submitted to the State Board of Accounts on 9/17/2014 3:41:00 PM. **The 100R Report is not considered submitted until the attestation form is completed, signed and mailed.**

To complete your 100R Report submission you must also download the attestation form using the link below, complete and sign this form and have it postmarked within 5 days of submitting your report via Gateway.

[DOWNLOAD ATTESTATION FORM](#)

[Return to the 100R Main Menu](#)

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Attestation Statement**

- Certifies that the data is accurate to the best of your knowledge and belief.
- Must be signed by the official.
- Must be **mailed** within 5 days of submitting on Gateway.
- If you re-submit your 100R on Gateway, you **must** print, sign and mail a new attestation form.

**State Board of Accounts
Compensation of Public Employees (100R)
Attestation Form**

To complete your Compensation of Public Employees (100R) submission via Gateway you must **sign** and **mail** this Attestation Form to the address below within **5 days** of submitting your report via Gateway:

**Indiana State Board of Accounts
Attn: 100R Attestation Forms
302 West Washington St, Rm E418
Indianapolis, IN 46204**

The 2013 100R for Sboa County Unit

was submitted via the State

Gateway on 9/19/2014 9:27:00 AM by lbaker@sboa.in.gov.

I, _____,

as the Executive or Fiscal Officer hereby certify that data contained in the 100R report submitted

via Gateway on

9/19/2014 9:27:00 AM is accurate and agrees with the employment records,

to the best of my knowledge and belief.

Signed: _____

Printed Name: _____

Title: _____

Date: _____

Contact Information:

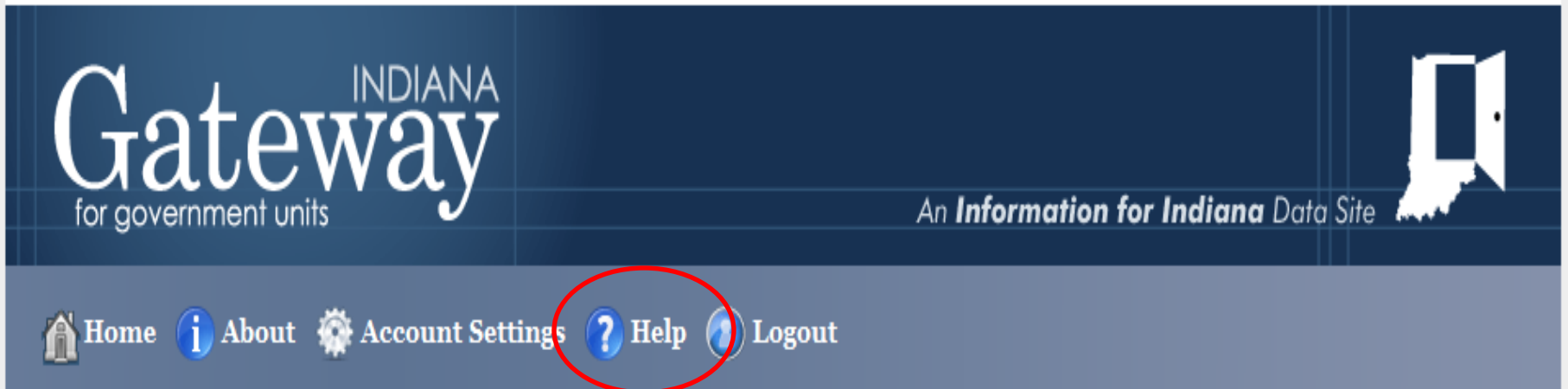
Name: _____

Telephone: _____

Email: _____

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **How can I get help?**
 - User Guide



Welcome to the Indiana Gateway for Government Units

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **How can I get help?**

- SBOA Web site at www.in.gov/sboa

The screenshot displays the SBOA Gateway website interface. On the left is a vertical navigation menu with the following items: SBOA Home, About SBOA, Units We Audit, Career Opportunities, Contact Us, Forms, Publications & Resources (highlighted), Audit Reports, Manuals, Quarterly Publications, Gateway (circled in red), Filed Annual Reports, Guidelines for Independent Auditors, Non-Governmental Entity Audit Process, Electronic Forms, Meeting Materials, Electronic and Digital Signatures, Valuation of Capital Assets, Calendar, and Resources. The main content area shows the breadcrumb path 'SBOA > Gateway > Gateway 100R' and the title 'Gateway 100R'. Below this is a banner for 'Gateway INDIANA for government units' with the tagline 'An Information for Indiana Data Site' and an outline of Indiana. The main text includes: 'Login to Live Site (for Local Officials) - <https://gateway.ifionline.org/login.aspx>', 'Public Data Site - <http://gateway.ifionline.org/>', and a paragraph explaining that starting in January 2013, the Gateway is the only means for submitting Form 100R. A link to 'Download the 100R User Guide' is provided. A dark red header at the bottom of the main content area reads 'Who is responsible for submitting the 100R'. Below this header, text states that the Executive Officer is responsible for submission, and a chart is mentioned to compare Fiscal Officers and Executive Officers for various units. At the bottom left, there is a small bar chart showing data for the years 2006, 2008, and 2009.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **How can I get help?**

- Email the SBOA Help Desk at:

- annualreports@sboa.in.gov

- Email IBRC Technical Support at:

- ibrctech@iupui.edu

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

Questions?

Annual Financial Report (AFR)

- **Per IC 5-11-1-4**

- Must be filed with the State Examiner.
- DLGF may not approve the budget of a unit until it is filed.
- Must be filed electronically via the State Gateway.
- Due 60 days after the year end which will be March 1, 2015.

Annual Financial Report (AFR)

- **New for 2014**

- Changes to Pension screen due to changes in accounting standards (GASB 67 and GASB 68).

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.	227 Fund(s)
Capital Assets	Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year.	\$0 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	3 Record(s)
Debt	Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.	1 Record(s)
Leases	Amount of lease payments in force as of end of 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. Don't consider amounts paid for goods or services in answering this question.	2 Record(s)
Pensions	Information about what pension plans the unit administers or participates in.	Not Complete
Contracts	Upload pdf copies of any current contracts for this unit. This feature is voluntary.	Not Uploaded

Annual Financial Report (AFR)

- **New for 2014**

- Changes to Pension screen.

- If you have only have PERF or no other plan, the **changes will not affect you.**
 - Any other pension plans are entered on the next screens.

Pensions

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

- Public Employees Retirement Fund
- Teachers Retirement Fund
- Police Pension Fund - First Class Cities
- 1925 Police Pension Fund
- 1937 Firefighter's Pension Fund
- 1977 Police and Firefighter's Pension Fund

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

Annual Financial Report (AFR)

- **New for 2014**

- Changes to Pension screen.

- If you have other pension plans, answer YES and click Add a Plan.
- Do **not** add PERF or deferred compensation plans here.

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](#)

Plan Name	Edit	Delete
-----------	------	--------

Annual Financial Report (AFR)

- **New for 2014**
 - Changes to Pension screen.
 - If it is a Defined Contribution Plan, there is no further data entry. Otherwise, you will be asked about the actuarial valuation for the plan on the next screens. **This screen has not changed.**

Pensions

Answer these questions for the full calendar year just ended.

Name of the Pension Plan
Type or class of employees covered by the Plan
Type of Pension Plan

Defined Contribution Defined Benefit Combination/Hybrid

Plan Administrator

Company Name
Street Address
City
State
Zip
Contact Person
Phone
e-mail

Employer Sponsoring the Plan
Amount of Employer Contributions \$

Current Number of Participants

Active Employee that are Vested
Active Employees that are Not Vested
Separated Employees But are Vested

Current Number of Retirees

Annual Financial Report (AFR)

- **New for 2014**

- Changes to Pension screen.

- If you have a Defined Benefit or Combination plan, you will be asked if an actuarial valuation has been done for the plan.
 - If there is an actuarial valuation, you will enter the actuarial assumptions, contribution rates and other information from your actuary.
 - This is the screen that will be changing. I do not have all of the changes or a screen to show you at this time.

Annual Financial Report (AFR)

- **New for 2014**

- Schedule of Officials

- There will be some fields that are now required to be completed and can't be left blank.
 - They are the Primary Contact, Office Address, Office Phone Number and Office Email Address.

Annual Financial Report (AFR)

- **New for 2014**

- New Funds for Cities/Towns

- 101157 Food and Beverage Tax has been added for Cities and Towns to use. This was left out in error.
 - 102255 Heritage Barn Public Safety-Police
 - 102256 Heritage Barn Public Safety-Fire
 - Check our website at www.in.gov/sboa for updated fund tables.

Annual Financial Report (AFR)

- **Helpful Hints**

- Tab or click in a cell to go to the next cell in a row or on the screen.
- On a grid, enter one row at a time. Press the Enter key when you are finished entering a row.
- Correct any errors on a row before starting the next row or leaving the screen.
- Enter something in all cells marked “Required” or the row or screen will not be saved.
- Make sure to scroll to the right to see all cells.

Annual Financial Report (AFR)

- **Helpful Hints**

- Avoid using double quotes in a cell.
- Do not enter a dollar sign or commas when entering amounts.
- Click the Save All Work Button to save changes.
- You may sort rows within some grids by clicking on the column heading.
- Do **not** send SBOA a copy of the AFR or the proof of publication.
- For best results and to view output reports, you must use the most recent version of Internet Explorer, Chrome or Firefox.

Annual Financial Report (AFR)

- **Submit AFR and Attestation Statement**
 - Don't forget to submit. Your form is not filed until you submit it.
 - An Attestation Statement is part of the submission process.

System Functions

		Status
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Review Submission	Review any submission errors or warnings.	Available
Submit Annual Report	Review and submit the annual report to SBOA	Not Submitted

Annual Financial Report (AFR)

- **Submit AFR and Attestation Statement**

Submit Annual Report

Your report entries have been reviewed to make sure that it meets minimum standards for submission. This review does 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

Annual Financial Report (AFR)

- **Submit AFR and Attestation Statement**

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

Annual Financial Report (AFR)

- **Submit AFR and Attestation Statement**

Submit Annual Report

The Annual Report has been submitted

The online portion of the Annual Report for Sboa Township Unit was submitted to the State Board of Accounts on 9/18/2014 1:30:00 PM. **The Annual Report is not considered submitted until the attestation form is completed, signed and mailed.**

[Return to the AFR Main Menu](#)

! Attestation Statement

To complete your Annual Financial Report submission you must also download the attestation form using the link below, complete and sign this form and have it postmarked within 5 days of submitting your report via Gateway.

[DOWNLOAD ATTESTATION FORM](#)

Annual Financial Report (AFR)

- **Attestation Statement**

- Certifies that the data is accurate to the best of your knowledge and belief.
- Must be signed by the official.
- Must be **mailed** within 5 days of submitting on Gateway.
- If you re-submit your AFR on Gateway, you **must** print, sign and mail a new attestation form.
- Must use the most recent version of Internet Explorer, Chrome or Firefox to view statement.

State Board of Accounts Annual Financial Report Attestation Form

To complete your Annual Financial Report submission via Gateway you must **sign** and **mail** this Attestation Form to the address below within **5 days** of submitting your report via Gateway:

**Indiana State Board of Accounts
Attn: AFR Attestation Forms
302 West Washington St, Rm E418
Indianapolis, IN 46204**

The 2013 AFR for Blue River Township, Harrison County

was submitted via the State

Gateway on 9/20/2013 4:46:00 PM by lbaker@sboa.in.gov.

I, _____,

as the Fiscal Officer, hereby certify that data contained in the Annual Financial Report submitted via Gateway on

9/20/2013 4:46:00 PM is accurate and agrees with the financial records,

to the best of my knowledge and belief.

Signed: _____

Printed Name: _____

Title: _____

Date: _____

Contact Information:

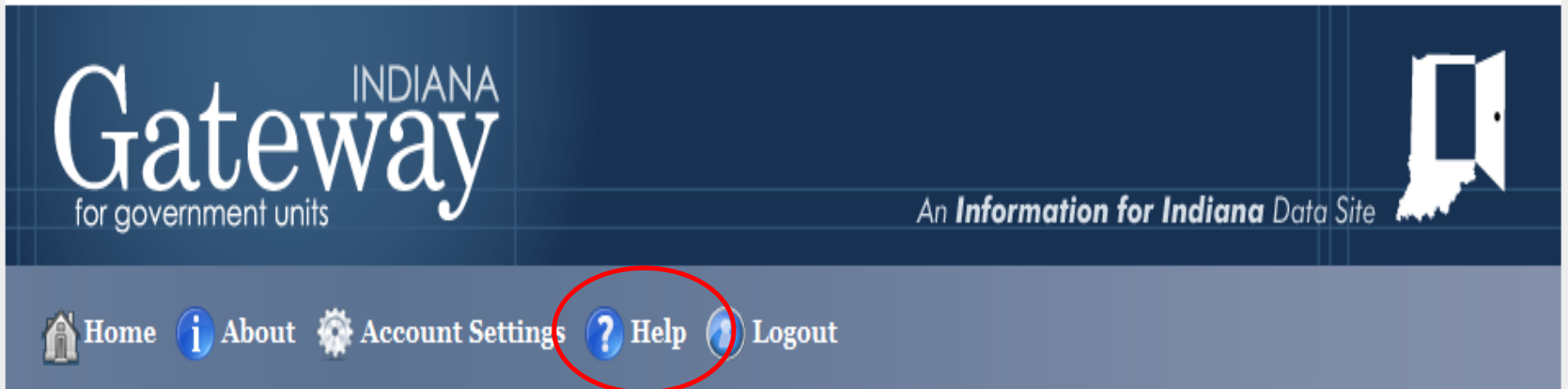
Name: _____

Telephone: _____

Email: _____

Annual Financial Report (AFR)

- **How can I get help?**
 - User Guide



The screenshot shows the header and navigation bar of the Indiana Gateway for Government Units website. The header is dark blue with the text "Gateway" in large white font, "INDIANA" in smaller white font above it, and "for government units" in smaller white font below it. To the right of the header is a white outline of the state of Indiana with a white door icon inside it. Below the header is a navigation bar with a light blue background. It contains five links: "Home" with a house icon, "About" with an information icon, "Account Settings" with a gear icon, "Help" with a question mark icon (circled in red), and "Logout" with a person icon.

Welcome to the Indiana Gateway for Government Units

Annual Financial Report (AFR)

- How can I get help?
 - SBOA Web site at www.in.gov/sboa

Indiana State Board of Accounts

SBOA > Gateway > Gateway Annual Report

Gateway Annual Report

Gateway INDIANA
for government units

An Information for Indiana Data Site

Login to Live Site (for Local Officials) -
<https://gateway.ifionline.org/login.aspx>

Public Data Site - <http://gateway.ifionline.org/>

The State Board of Accounts has implemented the new Annual Report system beginning in 2011 through the Indiana Gateway for Government Units (Gateway), modernizing the way we collect and publish local government financial information.

Annual Report data will be available online for all to view. With this electronic data, user-friendly reports and interactive research tools will be placed online, increasing transparency and accessibility of local government financial information for the citizens and taxpayers of Indiana. Units of government and taxpayers will have tools to better understand the services local governments provide and the associated costs. With this resource, figures can be easily compared against other units, analyzed per capita, and put in the context of economic conditions. Financial data regarding 2011 receipts, disbursements, and balances have been added to the [Public Data Site](#) for those units that have submitted their Annual Reports. This same data will be available for the 2012 calendar year after the reporting deadline.

Gateway was developed as a collaborative project among the Department of Local Government Finance (DLFG), the State Board of Accounts (SBoA), and the Indiana Business Research Center (IBRC) at the Kelley School of Business through the Information for Indiana (IFI) initiative. Information regarding the Department of Local Government Finance portion of the Gateway (Budget Submission) can be found [here](#). Information about IFI is available [here](#).

Get an inside look into State Government Transparency.IN.gov

Annual Financial Report (AFR)

- **How can I get help?**

- Email the SBOA Help Desk at:

- annualreports@sboa.in.gov

- Email IBRC Technical Support at:

- ibrctech@iupui.edu

Annual Financial Report (AFR)

Questions?