



**SBOA Helpdesk Email:**

**[Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov)**

**Login:**

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

**AFR User Guide:**

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

**Delegation Form:**

**<https://www.in.gov/sboa/files/DelegationForm.pdf>**

# **DUE DATES**

**100R**

January 31<sup>st</sup>

**Annual Financial Report (AFR)**

March 1<sup>st</sup>

**Monthly and Annual Engagement Uploads**

Annual – March 1<sup>st</sup>

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



# MAIN MENU:

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

County: sboatest County  
Unit: Sboa City Unit  
Year: 2021

## Annual Financial Report Main Menu

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

### Unit Information

|                                       |  | Status          |
|---------------------------------------|--|-----------------|
| <a href="#">Unit Questions</a>        | The answers to these questions determine what forms are available in the system.   | Complete        |
| <a href="#">Identify Enterprises</a>  | Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc. | 5 Enterprise(s) |
| <a href="#">Departments</a>           | Select departments that are in use and provide local names for some departments.   | Not Entered     |
| <a href="#">Schedule of Officials</a> | Enter information regarding officials and contact information.   | Complete        |

### Core Reporting

|   |   | Status                        |
|---|---|-------------------------------|
| <a href="#">Financial Data by Fund</a>                            | Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.  | 52 Fund(s)                    |
| <a href="#">Fund Type</a>   | Select the fund type for funds entered in financial data by fund.   | 20 Fund Types<br>Not Selected |
| <a href="#">Capital Assets</a>                                    | Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column. | \$5,006,022<br>in Assets      |
| <a href="#">Grants</a>  | Complete the Grant Schedule for grants you received or disbursed money from during the year.  | 13 Grant(s)                   |
| <a href="#">Accounts Payable/Receivable</a>                       | Accounts Payable/Receivable   | Not Entered                   |
| <a href="#">Transfer Schedule</a>                                 | Complete the Transfer Schedule with all transfers made between funds during the year.   | Not Entered                   |
| <a href="#">Interfund Loan Activity Schedule</a>                  | Complete the Interfund Loan Activity Schedule with all loan activity between funds during the year.   | 2 Record(s)                   |
| <a href="#">Debt</a>  | Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.  | 2 Record(s)                   |
| <a href="#">Leases</a>  | Amount of lease payments due durring the following year.  | 1 Record(s)                   |
| <a href="#">Financial Assistance to Non Governmental Entities</a> | Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.  | 1 Record(s)                   |
| <a href="#">OPEB</a>  | Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.   | Not Entered                   |
| <a href="#">Pensions</a>  | Information about what pension plans the unit administers or participates in.   | Not Complete                  |
| <a href="#">Tax Abatement</a>                                     | Information about tax abatements that affect this unit.   | Not Entered                   |
| <a href="#">Risk Assessment</a>                                   | Annual questions to assist in determining risk.   | Not Entered                   |
| <a href="#">Upload Public Official Surety Bonds</a>               | Per IC 5-4-1-5.1(e) upload a copy of bonds filed.   | Not Uploaded                  |

### System Functions

|  |  | Status        |
|--|--|---------------|
| <a href="#">Annual Report Outputs</a>    | Reports may be viewed as PDFs or Excel spreadsheets. | Available     |
| <a href="#">Financial Statement/SEFA</a> | Download Financial Statements and SEFA in Excel.     | Available     |
| <a href="#">Review Submission</a>        | Review any submission errors or warnings.            | Available     |
| <a href="#">Submit Annual Report</a>     | Submit the annual report to SBOA.                    | Not Submitted |

# NEW UNIT QUESTIONS:

|  |  |
|--|--|
| <p><b>13. Do you have significant contingent liabilities?</b><br/>         A contingency is an existing condition, situation, or set of circumstances involving uncertainty to a government that will ultimately be resolved when one or more future events occur or fail to occur.</p>  | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>14. Do you have significant commitments?</b><br/>         Commitments are existing arrangements to enter into future transactions or events, such as long-term contractual obligation with suppliers for future purchases at specified prices or sometimes as specified quantities.</p>  | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>15. Do you participate in any joint ventures?</b><br/>         Legal entity of other organization that results from a contractual arrangement and that is owned operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or responsibility.</p>   | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>15a. What is the name of the joint venture?</b><br/> <input type="text" value="me myself and I"/></p>  |  |
| <p><b>16. Are their related party transactions?</b><br/>         Transaction that an informed observer might reasonably believe reflects considerations other than economic self-interest based upon the relationship that exists between the parties to the transactions. The term is often used in contrast to an arm's-length transaction.</p>  | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>17. Is your unit affected by tax abatements through direct or indirect agreements?</b><br/>         A tax abatement is an agreement between one or more governments and an individual or entity in which one or more governments promise to forgo tax revenues to which they are otherwise entitled and the individual or entity promises to take a specific action that contributes to economic development or benefits the government or citizens.</p> | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>18. Did your unit have Interfund Loans (Due to-Due from) during the year?</b><br/>         An interfund loan is a transfer that moves money from one fund to another fund that will need to be repaid.</p>   | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>19. Do you have conduit debt?</b><br/>         A debt instrument issued in the name of a state or local government that is for the benefit of a third party that is primarily liable for the repayment of the debt instrument.</p>   | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>19a. Describe your conduit debt.</b><br/> <input type="text" value="conduit debt description here"/></p>   |  |
| <p><b>20. Do you have landfill closure and postclosure care?</b><br/>         Costs incurred to provide for the protection of the environment that occur near or after the date that a municipal solid-waste landfill stops accepting solid waste and throughout the postclosure period.</p>   | <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p>   |
| <p><b>21. Has your unit established any of the following entities?</b><br/>         Holding Corporation (Building Corp)<br/>         Redevelopment Authority<br/>         Land Bank</p>  | <p><input checked="" type="radio"/> Yes <input type="radio"/> No<br/> <input checked="" type="radio"/> Yes <input type="radio"/> No<br/> <input checked="" type="radio"/> Yes <input type="radio"/> No</p> |

# CAPITAL ASSET SCHEDULE:

## 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 - Non-Depreciable Assets

| Government or Enterprise     | Beginning Balance as of January 1, 2021 | Additions       | Reductions      | Ending Balance as of December 31, 2021 |
|------------------------------|---|-----------------|-----------------|--|
| Land                         | \$5,003,500.00                          | <i>Required</i> | <i>Required</i> | \$5,003,500.00                         |
| Construction In Progress     | \$400.00                                | <i>Required</i> | <i>Required</i> | \$400.00                               |
| Other Non-Depreciable Assets | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |

### Governmental Activities - Depreciable Assets

| Government or Enterprise           | Beginning Balance as of January 1, 2021 | Additions       | Reductions      | Ending Balance as of December 31, 2021 |
|------------------------------------|---|-----------------|-----------------|--|
| Infrastructure                     | \$178,564.00                            | \$0.00          | \$0.00          | \$178,564.00                           |
| Buildings                          | \$0.00                                  | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Improvements Other Than Buildings  | \$0.00                                  | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Machinery, Equipment, and Vehicles | \$0.00                                  | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Books and Other                    | \$500.00                                | <i>Required</i> | <i>Required</i> | \$500.00                               |

### Governmental Activities - Accumulated Depreciation

| Government or Enterprise           | Beginning Balance as of January 1, 2021 | Additions       | Reductions      | Ending Balance as of December 31, 2021 |
|------------------------------------|---|-----------------|-----------------|--|
| Infrastructure                     | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Buildings                          | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Improvements Other Than Buildings  | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Machinery, Equipment, and Vehicles | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |
| Books and Other                    | <i>Required</i>                         | <i>Required</i> | <i>Required</i> | \$0.00                                 |

# DEBT SCHEDULE:

## Debt ?

Save All Work

Return to AFR Main Menu

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

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

### Governmental Activities - Long Term Debt

Add Row

| Delete | Debt Class                          | Description or Purpose   | Beginning Principal Balance as of Jan. 1, 2021 | Additions      |
|--------|-------------------------------------|--------------------------|--|----------------|
| X      | Revenue Bonds                       | Revenue Bond Description | \$0.00   | \$6,408,000.00 |
| X      | General Obligation Bonds            | Bond Description         | \$1,055,000.00                                 | \$0.00         |
| X      | Notes and Loans Payable - Long Term | First Bank Note Payable  | \$485,600.00                                   | \$0.00         |

Data Posted

### Governmental Activities - Short Term Debt

Add Row

| Description or Purpose      | Beginning Principal Balance as of Jan. 1, 2021 | Additions   | Reductions | Ending Principal as of Dec. |
|-----------------------------|--|-------------|------------|-----------------------------|
| Describe Lines of Credit    | \$0.00   | \$50,000.00 | \$0.00     | \$5                         |
| Describe Tax Warrants       | \$1,800.00                                     | \$3,400.00  | \$2,000.00 | \$                          |
| Describe Claim or Judgement | \$0.00   | \$7,260.00  | \$6,840.00 |                             |

# INTERFUND LOAN:

## Interfund Loan Activity (Due to/Due from)




Save All Work

Return to AFR Main

Complete the Interfund Loan Activity Schedule with all loan activity between funds during the year. Before entering loans in this section make sure that the file of fund numbers and fund names uploaded within the Financial Data by Fund Section is accurate and complete. If a new file of fund names and numbers needs to be uploaded, ALL previously entered loans will be automatically WIPED OUT and will need to be re-entered. If it becomes necessary to upload a revised file of fund numbers and names, consider taking screenshots of this section's data first, to allow for more efficient re-entry of data.

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

Add Row

| Delete  | Due From   | Due To                                 | Amount      |
|---|--|--|-------------|
|  | 0000000023 PARK & RECREATION   | 0000000110 RAINY DAY FUND              | \$10,000.00 |
|  | 0000000501 GENERAL  | 0000000007 POLICE BUILDING & EQUIPMENT | \$2,400.00  |

Total: \$12,400.00

Total: \$12,400.00

Save All Work

Return to AFR Main

# TAX ABATEMENT:

## Tax Abatements

Save All Work

Return to AFR Main Menu

Complete the schedules below with information about tax abatements that have an effect on this unit.

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

### Direct Agreements

Add Row

Agreements entered into by the reporting governments

| Delete  | Abatement Name   | Purpose of the Abatement Program | The specific tax being abated | Amount of tax revenue reduced as a result of Tax Abatements | Amount receivable, if any, as a result of the Tax Abatements |
|---|------------------|----------------------------------|-------------------------------|---|--|
|  | AREA DEVELOPMENT | ECONOMIC GROWTH                  | ILIT                          | \$4,800.00  | \$0.00   |

Data Posted

### Indirect Agreements

Add Row

Agreements entered into by other governments and reduce the reporting government's tax revenues.

| Delete  | Government Name | Name of Abatement | The specific tax being abated | Amount of tax revenue reduced as a result of Tax Abatements | Amount receivable, if any, as a result of the Tax Abatements |
|---|-----------------|-------------------|-------------------------------|---|--|
|  | <i>Required</i> | <i>Required</i>   | <i>Required</i>               | <i>Required</i>   | <i>Required</i>  |

New Row Inserted. Please Update Records.

Save All Work

Return to AFR Main Menu



# GRANT SCHEDULE:

## Grants ?

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

No file chosen

Upload Data

Add Row

| Delete                             | Local Project Name/Description | Federal Program Title/Project Name | Federal Agency                           | Pass Through Agency       | Assistance Listing (##.###) | Award Name            | Award Number | Grant Type |
|------------------------------------|--------------------------------|------------------------------------|--|---------------------------|-----------------------------|-----------------------|--------------|------------|
| <span style="color: red;">✗</span> | CARES Grant Fund               | Coronavirus Relief Fund            | DEPARTMENT OF THE TREASURY               | INDIANA FINANCE AUTHORITY | 21.019                      | CARES Grant Fund      | CY 2020      | Advance    |
| <span style="color: red;">✗</span> | CARES Provider Relief          | Provider Relief Fund               | HEALTH AND HUMAN SERVICES                | DIRECT                    | 78.624                      | CARES Provider Relief | CY 2020      | Advance    |
| <span style="color: red;">✗</span> | 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    |
| <span style="color: red;">✗</span> | 123                            | 123                                | 123                                      | 123                       | 14.218                      | 123                   | 123          | Advance    |
| <span style="color: red;">✗</span> | DMD - CDBG -14                 | ENTITLEMENT GRANT                  | US DEPT OF HOUSING AND URBAN DEVELOPMENT | DIRECT                    | 14.218                      | DMD - CDBG -14        | 18-0002      | Reimbur    |
|                                    |                                | 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:

| <u>Field Name</u>   | <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

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

## FUND TYPE SCHEDULE:

### Fund Type

Select a fund type for each record in financial data by fund.

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

#### Governmental Activities

| Local Fund Name  | Fund Type        |  |
|--|------------------|--|
| 0000000010 - FIRE DEPT CUM CA\$H<br>104026 Cumulative Fire           | Capital Projects |  |
| 0000000011 - CEDIT CA\$H C<br>102224 LIT Economic Development (EDIT) | Special Revenue  |  |
| 0000000012 - LOCAL ROAD AND STREET C<br>102002 Local Road And Street | Special Revenue  |  |
| 0000000013 - EMS CA\$H CONTROL<br>102016 Emergency Medical Services  | Required         |  |
| 0000000014 - EMS EQUIPMENT FUND                                      |                  |  |

#### elec

| Local Fund Name                               | Fund Type   |  |
|---|-------------|--|
| 1111 - general<br>106850 Enterprise Operating | Enterprises |  |

## FUND TYPES:

| FUND TYPE CATEGORIES |                          |    |
|----------------------|--------------------------|----|
| CATEGORIES           | FUND TYPES               |    |
| Govt                 | General Fund             | 1  |
|                      | Special Revenue Fund     | 2  |
|                      | Debt Service             | 3  |
|                      | Capital Projects         | 4  |
|                      | Permanent                | 5  |
| Proprietary          | Enterprise               | 6  |
|                      | Internal Service Fund    | 7  |
| Fiduciary            | Pension Trust            | 8  |
|                      | Private Purpose Trust    | 9  |
|                      | Investment Trust         | 10 |
|                      | Custodial                | 11 |
| Other                | Other (Reg-ECA, payroll) | 12 |