Gateway 100R and Annual Financial Report (AFR)

2014 Overview and Update
Indiana Gateway for Government Units

• Gateway Public Website
  – [https://gateway.ifionline.org/](https://gateway.ifionline.org/)

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.
Indiana Gateway for Government Units

- **Gateway Login Screen**
  
  - [https://gateway.ifionline.org/login.aspx](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*

[Log In]

**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](mailto: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**
- **SB 131 Reporting for SWMDs**
- **Property Files Upload**
- **Debt Management**
- **TIF Management**
- **Redevelopment**
- **Annual Financial Report**
- **100R**
- **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)

<table>
<thead>
<tr>
<th>Question</th>
<th>Full-Time</th>
<th>Part-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Are health benefits provided to employees?</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>4. Are pension/retirement benefits provided to employees?</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>5. Are any other benefits provided to employees?</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

Has your unit implemented the following?

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Full-Time</th>
<th>Part-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. A nepotism policy per IC 36-1-20.2</td>
<td>Yes/No</td>
<td></td>
</tr>
<tr>
<td>7. A contracting policy per IC 36-1-21</td>
<td>Yes/No</td>
<td></td>
</tr>
</tbody>
</table>

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.
100R Employee Data Entry

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.

<table>
<thead>
<tr>
<th>Delete</th>
<th>Last Name</th>
<th>First Name</th>
<th>Middle Initial</th>
<th>Department Name</th>
<th>Business Address</th>
<th>Business City</th>
<th>Bus. State Abr.</th>
<th>Business Zip Code</th>
<th>Job Title</th>
<th>Total Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>✗</td>
<td>Required</td>
<td>Required</td>
<td></td>
<td></td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td></td>
</tr>
<tr>
<td>✗</td>
<td>Required</td>
<td>Required</td>
<td></td>
<td></td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td></td>
</tr>
<tr>
<td>✗</td>
<td>Required</td>
<td>Required</td>
<td></td>
<td></td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
<td></td>
</tr>
</tbody>
</table>
Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

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

![100R Employee Data Entry](image)

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

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

<table>
<thead>
<tr>
<th>Business Address</th>
<th>Business City</th>
<th>Business State Abr</th>
<th>Business Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

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

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

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit Questions</td>
<td>The answers to these questions help tailor the form and validation to your unit.</td>
<td>Complete</td>
</tr>
<tr>
<td>Employee Data Entry</td>
<td>Use the form entry for manual entering of the information or to edit what you uploaded.</td>
<td>3 Rows Entered</td>
</tr>
<tr>
<td>100R Report Outputs</td>
<td>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.</td>
<td>Available</td>
</tr>
<tr>
<td><strong>Submit 100R</strong></td>
<td>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.</td>
<td>Not Submitted</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Employee Counts</th>
<th>Count Stated in Unit Questions</th>
<th>338</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Count From Entered Records</td>
<td>338</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compensation Summary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Salary</td>
<td>$105,040.41</td>
</tr>
<tr>
<td>Minimum Salary</td>
<td>$70.00</td>
</tr>
<tr>
<td>Total Salary</td>
<td>$9,074,557.16</td>
</tr>
</tbody>
</table>

**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.

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

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
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](http://www.in.gov/sboa)

Per IC 5-11-13-1 and IC 5-14-3.8-7, the State Board of Accounts has implemented the Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) on the Gateway. Starting with the 100R due in January 2013 the Gateway will be the only means of submitting your 100R. A 100R submitted by any other means or in any other format WILL NOT BE ACCEPTED.

**Public Data Site -** [http://gateway.ifionline.org/](http://gateway.ifionline.org/)

**Who is responsible for submitting the 100R**

Per the statutes, the Executive Officer of the unit is responsible for submission of the 100R. For most units the Executive Officer is different than the Fiscal Officer who submits the Annual Report and Budget. Below is a chart comparing the Fiscal Officer vs. the Executive Officer for various units.
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](mailto:annualreports@sboa.in.gov)
  – Email IBRC Technical Support at: [ibrctech@iupui.edu](mailto: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).

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### Core Reporting

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Data by Fund</td>
<td>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.</td>
<td>227 Fund(s)</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year.</td>
<td>$0 in Assets</td>
</tr>
<tr>
<td>Grants</td>
<td>Complete the Grant Schedule for grants you received or disbursed money from during the year.</td>
<td>2 Grant(s)</td>
</tr>
<tr>
<td>Accounts Payable/Receivable</td>
<td>Accounts Payable/Receivable</td>
<td>3 Record(s)</td>
</tr>
<tr>
<td>Debt</td>
<td>Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.</td>
<td>1 Record(s)</td>
</tr>
<tr>
<td>Leases</td>
<td>Amount of lease payments in force as of end of year.</td>
<td>1 Record(s)</td>
</tr>
<tr>
<td>Financial Assistance to Non</td>
<td>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.</td>
<td>2 Record(s)</td>
</tr>
<tr>
<td>Governmental Entities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pensions</td>
<td>Information about what pension plans the unit administers or participates in.</td>
<td>Not Complete</td>
</tr>
<tr>
<td>Contracts</td>
<td>Upload pdf copies of any current contracts for this unit. This feature is voluntary.</td>
<td>Not Uploaded</td>
</tr>
</tbody>
</table>
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.
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.**
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](http://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.

<table>
<thead>
<tr>
<th>System Functions</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Report Outputs</td>
<td>Available</td>
</tr>
<tr>
<td>Review Submission</td>
<td>Available</td>
</tr>
<tr>
<td>Submit Annual Report</td>
<td>Not Submitted</td>
</tr>
</tbody>
</table>
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 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.

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.

Return to the AFR Main Menu

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
Annual Financial Report (AFR)

• **How can I get help?**
  – SBOA Web site at [www.in.gov/sboa](http://www.in.gov/sboa)
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?