Gateway 100R and Annual Financial Report (AFR)

2016 Overview and Update

Indiana Gateway for Government Units

- **Gateway Public Website**
  - [https://gateway.ifionline.org/](https://gateway.ifionline.org/)

**Gateway**

for government units

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)

- **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. Agencies currently include Department of Local Government Finance, State Board of Accounts, Indiana Education Employment Relations Board and Indiana Gaming Commission.

Select Application

<table>
<thead>
<tr>
<th>Department of Local Government Finance (DLGF)</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Reports</td>
<td>Mar 31</td>
</tr>
<tr>
<td>Budgets</td>
<td>Detect</td>
</tr>
<tr>
<td>Data Entry for CHAI and Form 22</td>
<td>Detect</td>
</tr>
<tr>
<td>Debt Management</td>
<td>Detect</td>
</tr>
<tr>
<td>Economic Development Reporting</td>
<td>Sep 30</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State Board of Accounts (SOA)</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>10K:R</td>
<td>Jan 31</td>
</tr>
<tr>
<td>Annual Financial Report</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Conflict of Interest Disclosure</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15 days after final action on</td>
<td></td>
</tr>
<tr>
<td>the contract or purchase</td>
<td></td>
</tr>
</tbody>
</table>
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.

- **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.
  - Nepotism and Contracting Policies rollover from last year. If you filed a nepotism and contracting policy last year, you will not have to upload it again this year. Should review to verify it is correct. Must upload new policy if you had changes.
Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

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

Has your unit implemented the following?

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

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

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>Status</th>
<th>Unit Questions</th>
<th>Employee Data Entry</th>
<th>Nepotism Policy Upload</th>
<th>Contracting Policy Upload</th>
<th>100R Report Outputs</th>
<th>Submit 100R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complete</td>
<td>The answers to these questions help tailor the form and validation to your unit.</td>
<td>Use the form entry for manual entry of the information or to edit what you uploaded.</td>
<td>It was indicated that the unit has a nepotism policy. Use this application to upload the PDF version of that policy. Not Uploaded</td>
<td>It was indicated that the unit has a contracting policy. Use this application to upload the PDF version of that policy. Not Uploaded</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. Available</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. Not Submitted</td>
</tr>
</tbody>
</table>
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.**

100R Employee Data Entry

Enter total compensation 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.**
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 Chrome or Firefox. Internet Explorer is no longer supported.**

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.
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.

<table>
<thead>
<tr>
<th>Employee Counts</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Count Stated in Unit Questions</td>
<td>3</td>
</tr>
<tr>
<td>Count From Entered Records</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compensation Summary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Salary</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Minimum Salary</td>
<td>$500.00</td>
</tr>
<tr>
<td>Total Salary</td>
<td>$2,000.00</td>
</tr>
</tbody>
</table>

**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 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

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

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.
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)

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

• **How can I get help?**
  – Email the SBOA Help Desk at: [gateway@sboa.in.gov](mailto:gateway@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, 2017.
Annual Financial Report (AFR)

• **New for 2016 - Internal Control Certification**

  – IC 5-11-1-27 (h) requires the fiscal officer to certify that minimum Internal Control procedures have been adopted and personnel have received training on these procedures.

Annual Financial Report (AFR)

• **New for 2016 - Internal Control Certification**

  – To fulfill this requirement, two questions will be added to the Unit Questions at the beginning of the AFR.
  – By answering these questions you are certifying whether you are in compliance with this requirement or not. Please make sure to answer these questions accurately.
Annual Financial Report (AFR)

• **New for 2016- Internal Control Certification**

  The questions are:
  
  – “Has your unit adopted the minimum internal control standards and procedures as required per IC 5-11-1-27(e)?”
  
  – “If yes, has personnel received training concerning the internal control standards and procedures adopted by your unit?”

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Annual Financial Report (AFR)

• **New for 2016- Public Official Surety Bonds**

  – This was new on the AFR last year, but there have been a few changes to this section for 2016.
  
  – Last year you were only required to enter and upload bond information for the Controller, Clerk, Clerk Treasurer or Judge.
Annual Financial Report (AFR)

- **New for 2016- Public Official Surety Bonds**
  - This year you will enter and upload bond information for any other individuals that are required to be bonded per IC 5-4-1-5.1(e).
  - It requires copies of bonds from local fiscal officers be uploaded to Gateway and includes contractors, and other employees whose duties include receiving, processing, depositing, disbursing or otherwise having access to government funds.

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Annual Financial Report (AFR)

- **New for 2016- Public Official Surety Bonds**
  - IC 4-5-1-5.1(f) requires you to enter the position/title, name, and dollar amount of the bond.
  - You will choose one of these four types of bonds: Individual, Blanket Bond – Position, Blanket Bond – Name and Crime Insurance Policy.
  - You should have at least one bond for the clerk treasurer to report.
Annual Financial Report (AFR)

• **New for 2016- Optional Contract Upload**
  – This option will be removed from the AFR as it is being replaced by a new Gateway application soon that is the responsibility of DLGF per SEA 327-2016.
  – DLGF will issue a memo with more details and instructions on fulfilling this requirement. Please contact their helpdesk with questions at gateway@dlgf.in.gov.

Annual Financial Report (AFR)

• **New for 2016- New Funds**
  – New Funds for Cities/Towns
    • 102257 LOIT Special Distribution
    • 102260 Rainy Day Restricted-Wheel and SurTax
    • 102261 Rainy Day Restricted-Local Road and Street
    • 102262 Rainy Day Restricted-Major Moves
    • 102263 Rainy Day Restricted-MVH
# Annual Financial Report (AFR)

## New for 2016- Receipts
- New Receipts for Cities/Towns
  - R138 Local Income Tax (LIT) Certified Shares
  - R139 Local Income Tax (LIT) Public Safety
  - R140 Local Income Tax (LIT) Economic Development
  - R141 Local Income Tax (LIT) Special Purposes

Updated fund and receipt tables are on our website at [http://www.in.gov/sboa/4453.htm](http://www.in.gov/sboa/4453.htm)

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## 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 Chrome or Firefox. Internet Explorer is no longer supported.**

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. It should 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

The Annual Report has been submitted.

The online portion of the Annual Report for Stoka Township Unit was submitted to the State Board of Accounts on 9/18/2014 4:30:03 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 on 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 Chrome or Firefox to view statement.
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

  – Email the SBOA Help Desk at: gateway@sboa.in.gov
  – Email IBRC Technical Support at: ibrctech@iupui.edu
Annual Financial Report (AFR)

Questions?