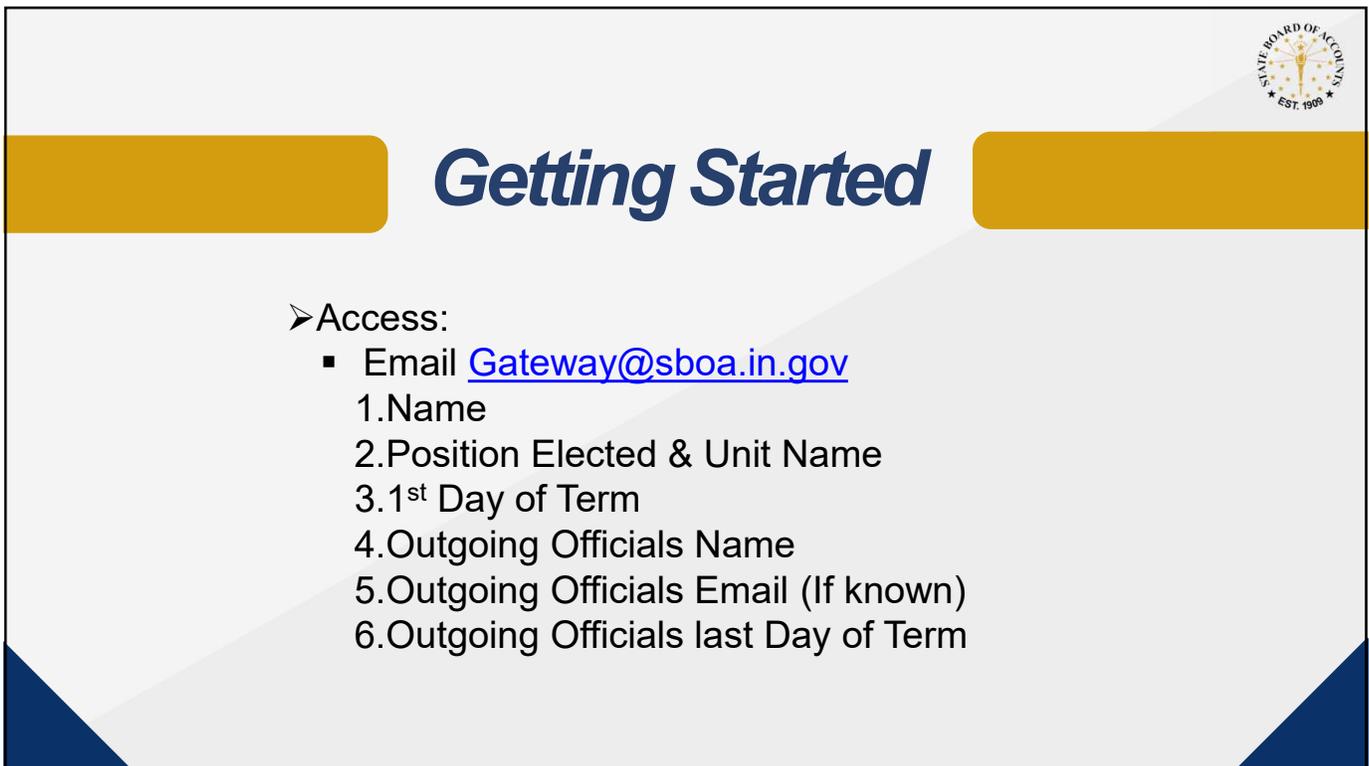




1



2



Login

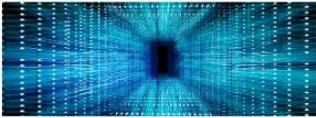
➤ <https://gateway.ifionline.org/default.aspx>

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.

Taxpayer Portal
Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

- Local Officials: Login Here
- Conflict of Interest - Fund Tool
- Interlocal Agreement Upload Tool
- Food and Beverage Tax Form Upload Tool
- Elected Official Certification of Training Courses Upload Tool






Local Tax + Finance Dashboard Report Search Download Data



3



Login Continued...

INDIANA Gateway for government units

Home About User Guides

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

This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.

Authorized Personnel Login

User Name:

Password:

Forgot your password? [Log In](#)

Please note: Passwords are CASE sensitive.
After 5 failed attempts to log in, your account will be locked—notify itrc@tech@iu.edu.

[Request Authorization to Access Gateway](#)

Announcements
Gateway Reporting Access Authorized User Policy
The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the Indiana Business Research Center at IU's Kelley School of Business, with initial support from the Lily Environment and sustainable support from the State of Indiana.

Participating state agencies currently include the Indiana Department of Local Government Finance, the State Board of Accounts, the Indiana Education Employment Relations Board, the Indiana Gaming Commission and the State Auditor.

POWERED BY Information for Indiana



4



Forgotten Password

Authorized Personnel Login

User Name: *

Password: *

Forgot your password?

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—notify ibrctech@iu.edu.

[Request Authorization to Access Gateway](#)

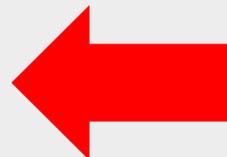
- If you forgot your password, use the “Forgot your password?” link. All you will need is your Username (email address) to reset it your self.
- Once you reset your password you will receive an email from ibrctech@iupui.edu with your new password.

5



Getting Started

Select Application		State Board of Accounts (SBOA)	
Department of Local Government Finance (DLGF)	Deadline		Deadline
Additional Appropriations	<input type="button" value="Details"/>	100R	Jan 31
Abstract	<input type="button" value="Details"/>	Annual Financial Report	<input type="button" value="Details"/>
Assessor Reports	Jan 15	Monthly and Annual Engagement Uploads	<input type="button" value="Details"/>
Budgets	<input type="button" value="Details"/>	E-1 Entity Annual Report	60 days after entity's fiscal year ends
Data Entry for CNAV and Form 22	<input type="button" value="Details"/>	ECA Risk Report	Aug 29
Debt Management	<input type="button" value="Details"/>	Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Economic Development Reporting	Sep 30	Elected Official Certification of Training Courses	March 1st following entity's year end
File Transmission	<input type="button" value="Details"/>	Interlocal Agreement	60 days after agreement takes effect
Other Post-Employment Benefits	Mar 1	Food and Beverage Tax	March 1st following entity's year end
SB 131 Reporting for SWMDs	Mar 1		
TIF Management	Apr 15		
Indiana Education Employment Relations Board (IEERB)		Deadline	
Bargaining Status Form	Nov 15		
Collective Bargaining Reporting	Jul 30		
Collective Bargaining Agreement	Nov 15		



6

100R

- Submission Deadline: January 31st (IC 5-11-13-1)
- User Guide Link: <https://gateway.ifionline.org/userguides/100Rguide>
- File Upload Specifications: https://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf



7

100R

Select 100R Application



State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<input type="button" value="Details"/>
Monthly and Annual Engagement Uploads	<input type="button" value="Details"/>
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Elected Official Certification of Training Courses	March 1st following entity's year end
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end



8



Select Unit and Year

Select Unit

Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	Sboa County Unit	COUNTY	sboatest

Select a Unit > Select Year

Select a Year	
2024	This report is open for editing and submission.
2023	This report is open for editing and submission.



9



Main Menu

Select Unit and Year > 100R Main Menu

County: sboatest County
Unit: Sboa County Unit
Year: 2024

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	Complete
Employee Data Entry	0 Row Entered
Nepotism Policy Upload	Uploaded for 2019 on Jun 26 2020 1:35PM
Contracting Policy Upload	Not Uploaded
100R Report Outputs	Available
Submit 100R	Not Submitted



10



Unit Questions

Select Unit and Year > Main Menu > Unit Questions

100R Unit Questions ?

County: sboatest County
Unit: Sboa County Unit
Year: 2024

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. **This will delete any employee records for this unit for this year.**

2

- Enter the number of employees (full and part time) paid during the year.
- Once the number of employees has been entered you will then click “Proceed”.



11



Unit Questions continued...

100R Unit Questions ?

County: sboatest County
Unit: Sboa County Unit
Year: 2024

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

2. Will you enter the data manually or upload a file? Manual Upload

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

Has your unit implemented the following?

6. A nepotism policy per IC 36-1-20.2 Yes No
There is a policy on file for this unit.

7. A contracting policy per IC 36-1-21 Yes No



12



Upload Files

Select Unit and Year > 100R Main Menu > Upload Files

County: sbostest County
Unit: Sboa County Unit
Year: 2024

Upload Files ?

File Type	Status
Employment Records	

REMEMBER: Your upload file MUST be in the proper format. Directions are available in the HELP section for 100R and at this link: http://www.in.gov/sboa/files/Gateway100R_Upload_Specs_2022.pdf



13



Manual Upload

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.

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation	Funded by Donation
X	Smith	Gary	N	highway	230 easy st	Indianapolis	IN	12345	Superintendent	\$30,000.00	Yes
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required



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Viewing or Uploading Nepotism & Contracting Policies

View a policy previously uploaded



Nepotism Policy Upload

Use this page to upload the nepotism file. The acceptable formats are pdf, jpg, if, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:15AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)

Upload file:

year: Upload date:

No records to display.

Upload a policy



Contracting Policy Upload

Use this page to upload the contracting file. The acceptable formats are pdf, jpg, if, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:15AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)

Upload file:

year: Upload date:

No records to display.

15



Report Outputs

100R Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format: <input type="text" value="PDF"/>	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
Employee Listing	This report lists all employees entered in the system for the 100R.
Employee Listing for Advertising	This report lists all employees entered in the system for the 100R. The report is in an alternative format designed to be advertised.
Unit Questions	This report shows the unit questions as answered in the system for the 100R.

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Submitting the 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.

		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.	0 Row Entered
Nepotism Policy Upload	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
Contracting Policy Upload	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Not Uploaded
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



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Submitting the 100R continued...

Submit 100R ?

County: sboatest County
Unit: Sboa County Unit
Year: 2024

Please review the following summary before certifying that the 100R data is complete.

100R Data Summary

Employee Counts	
Count Stated in Unit Questions	2
Count From Entered Records	2
Compensation Summary	
Maximum Salary	\$82,300.00
Minimum Salary	\$75,000.00
Total Salary	\$157,300.00
Nepotism Policy Upload	Loaded
Contracting Policy Upload	Loaded

Submit Report

Proceed to Submit the 100R

➤ Review 100R Submission Screen. Click "Proceed to Submit the 100R".



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100R

Submitting the 100R
continued...

Submit 100R

County: sboatest County
Unit: Sboa County Unit
Year: 2024

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.



➤ Then certify that the data contained is accurate and agrees with employment records by clicking "Submit This Report"



Annual Financial Report (AFR)

- Submission Deadline: March 1st (UCG's)
- User Guide Link: <https://gateway.ifionline.org/userguides/AFRguide>





AFR

Select AFR Application



State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<input type="button" value="Details"/>
Monthly and Annual Engagement Uploads	<input type="button" value="Details"/>
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Elected Official Certification of Training Courses	March 1st following entity's year end
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end



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AFR

Select Unit and Year

Select Unit

Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	Sboa County Unit	COUNTY	sboatest

Select a Unit > Select Year

Select a Year

[2024](#) This report is **open** for editing and submission.

[2023](#) This report is **open** for editing and submission.



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AFR

Main Menu

Annual Financial Report Main Menu ?

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

Unit Information	Status
Unit Questions	Complete
Identify Enterprises	6 Enterprise(s)
Departments	31 Department(s)
Schedule of Officials	Not Complete
Core Reporting	Status
Financial Data by Fund	206 Fund(s)
Fund Type	89 Fund Types Not Selected
Capital Assets	\$1,934,312 in Assets
Grants	51 Grant(s)
Accounts Payable/Receivable	1 Record(s)
Transfer Schedule	Not Entered
Interfund Loan Schedule	Not Entered
Debt	10 Record(s)
Leases	Not Entered
Financial Assistance to Non Governmental Entities	3 Record(s)
OPEB	Not Entered
Pensions	Not Complete
Tax Abatement	3 Record(s)
Upload Public Official Surety Bonds	Not Uploaded
System Functions	Status
Upload Files	Not Uploaded
Annual Report Outouts	Available
Financial Statement/SEFA	Available
Review Submission	Not Reviewed
Submit Annual Report	Not Submitted

○ ○ ○ ○

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AFR

Unit Questions

➤ Answer questions correctly as they will determine the information required to complete the annual report

➤ Includes questions on:

<ul style="list-style-type: none"> – Federal Grants – Financial Assistance to non-gov't units – Departments – Enterprises – Debt (including Leases) – Capital Assets 	<ul style="list-style-type: none"> – Accounting System Data file – GAAP Statements – Other Post Employment Benefits (OPEB) – Interfund Transfers – Internal Controls
--	---

○ ○ ○ ○

24

Identify Enterprises



Identify Enterprises ?

Save All Work Return to AFR Main Menu

Identify and describe your utilities and other enterprises that operate like a business. Examples of other types of enterprises include: Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.

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

Add Row

Delete	Name	Enterprise Type	Description
X	Cemetery	Cemetery	3
X	Convention	Convention Center	5
X	Golf	Golf Course	2
X	Parking	Parking Garage	6
X	Storm Water	Storm Water Utility	1

Row Deleted



- Operate like a business. Examples include public transportation, convention centers, parking garages, airports, utilities, etc...

Departments



Departments ?

Return to AFR Main Menu

Check to Include	Department Number	Standard Department Name	Local Department Name	Add
<input checked="" type="checkbox"/>	0001	Clerk Of Circuit Court (County Clerk)	Clerk Of Circuit Court (County Clerk)	
<input checked="" type="checkbox"/>	0002	County Auditor		
<input checked="" type="checkbox"/>	0003	County Treasurer		
<input checked="" type="checkbox"/>	0004	County Recorder		
<input checked="" type="checkbox"/>	0005	County Sheriff	County Sheriff	
<input checked="" type="checkbox"/>	0006	County Surveyor		
<input checked="" type="checkbox"/>	0007	County Coroner		
<input checked="" type="checkbox"/>	0008	County Assessor	County Assessor	
<input checked="" type="checkbox"/>	0009	Prosecuting Attorney	Prosecuting Attorney	
<input checked="" type="checkbox"/>	0010	Registration Of Voters	Registration Of Voters	
<input type="checkbox"/>	0011	County Cooperative Extension Service (Agent)		
<input checked="" type="checkbox"/>	0012	Veterans Service Officer	Veterans Service Officer	
<input type="checkbox"/>	0013	_____Twp Assessor		Add Alias





AFR

Schedule of Officials

Save All Work Return to AFR Main Menu

Legal Name of County:	Sboa County Unit
Primary Contact Person:	Mr. Test
Office Street Address:	Test Street
Office City:	Test City
Office Zip:	12345
Office Phone:	1234567890
Fax:	
Email Address:	test@test.com

OFFICIALS: (Please complete the following with names, dates, & addresses of officials.) (Make sure to include the entire term for elected officials. Others will be on an annual basis.)

Auditor (Name):	
Current Term Begin Date:	
Current Term End Date:	
Beginning Date of Initial Term:	
Current Home Address:	
Email:	

Please list prior Auditor, if person held position since prior audit.

Name:	
Term:	
Current Home Address:	
Email:	

Treasurer (Name):	
--------------------------	--



AFR

Core Reporting

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.	206 Fund(s)
Fund Type	Select the fund type for funds entered in financial data by fund.	89 Fund Types Not Selected
Capital Assets	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$1,534,312 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	51 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	1 Record(s)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	Not Entered
Interfund Loan Schedule	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	Not Entered
Debt	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	10 Record(s)
Leases	Amount of lease payments due during the following year.	Not Entered
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.	3 Record(s)
OPEB	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	Not Entered
Pensions	Information about what pension plans the unit administers or participates in.	Not Complete
Tax Abatement	Information about tax abatements that affect this unit.	3 Record(s)
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	Not Uploaded





AFR

Financial Data by Fund

Financial Data by Fund ?

[Save All Work](#) | [Return to AFR Main Menu](#)

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. **Beginning Balance Investments** and **Beginning Balance Cash** fields may be edited by clicking directly on the grid. **Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!**

Governmental Activities (Add a fund to this grid)

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
X		0006 - Clerk Trust 100006 Clerk's Trust	\$0.00	\$0.00	\$65,408.00	\$0.00 Add/Edit	\$0.00 Add/Edit	\$65,408.00
X		1001 - General 101000 General	\$10,000.00	\$10,000.00	\$6,516,510.00	\$22,902,783.01 Add/Edit	\$29,043,660.63 Add/Edit	\$375,632.38
X		101112 - LIT EDIT 101112 LIT - Economic Development (EDIT)	\$0.00	\$0.00	\$0.00	\$0.00 Add/Edit	\$0.00 Add/Edit	\$0.00
X		1101 - Sheriff Accident Report 101101 Accident Report	\$0.00	\$0.00	\$5,604,599.00	\$0,000.10 Add/Edit	\$1,882.22 Add/Edit	\$5,610,715.88



- Beginning Balance Investments – carried forward from the prior years ending Investment Balance
- Beginning Balance Cash – carried forward from the prior years ending Cash Balance
- Receipts and Disbursements – to add or edit information click the “Add/Edit” button in blue
- Ending Balance Investments and Ending Balance Cash – amounts are calculated using beginning balance + receipts – disbursements data

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AFR

Adding a Standard Fund

Add a Fund for Governmental Activities

To Add a Standard Fund

Follow the steps below. In step 4, enter key words one at a time that name or describe the fund. The system will attempt to relate these keywords to the standard fund list.

1. Enter the local name used for this fund.
2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.
3. Check here if this fund is associated with a federal grant.
4. Search SBOA fund list: ([Show All Funds](#))

Prosecution Services
Prosecutors Check Deception Program
Public Transportation Project
Reassessment
Reassessment - 2015
Recycling
Riverboat
Sheriff Pension Holding
Sheriff Salary Assessment
Sheriff's Inmate Trust

To Add a Custom Fund - [Build a Custom Fund](#)

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about your fund.

[Return to Financial Data by Fund](#)
Riverboat has been selected.
5. [Click here to add this fund](#)



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AFR

Adding a Custom Fund

Add a Fund to Governmental Activities

[\(Return to Standard Fund Entry\)](#)

This page will ask a series of questions to determine what type of fund you wish to add. You must complete all questions presented, and click on the 'Add This Fund' link to finish adding a fund.

1. Enter the local name used for this fund.
 [Return to Financial Data by Fund](#)
2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.
3. Check here if this fund is associated with a federal grant.

Q. Is this fund part of a utility? (Ex. Water, Wastewater, Gas, Electric, Storm Water, Trash, etc.)
 Yes No

Q. Is this fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges? (Transit systems, airports, swimming pools, golf courses, parking garages or cemeteries are some examples of operations that might qualify.)
 Yes No

This fund should be associated with an enterprise. You can either select an enterprise from the list below, or go to the [enterprise management page](#) to add a new enterprise.



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AFR

Fund Types

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!

Local Fund Name	Fund Type
0006 - Clerk Trust 100006 Clerk's Trust	Special Revenue
1001 - General 101000 General	General Fund
101112 - LIT EDIT 101112 LIT - Economic Development (EDIT)	Special Revenue
1101 - Sheriff Accident Report 101101 Accident Report	Special Revenue
1108 - Bid Bond Checks	Custodial



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AFR

Capital Assets

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

Government or Enterprise	Beginning Balance as of January 1, 2020	Additions	Reductions	Ending Balance as of December 31, 2020
Land	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure	\$19,900.00	\$0.00	\$0.00	\$19,900.00
Building	\$1,500.00	\$0.00	\$0.00	\$1,500.00
Improvement	\$800,000.00	\$500.00	\$0.00	\$800,500.00
Machinery	\$50,000.00	\$0.00	\$500.00	\$49,500.00
Construction	\$5.00	\$0.00	\$0.00	\$5.00
Books	\$500,000.00	\$0.00	\$0.00	\$500,000.00

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities Totals:	\$1,371,405.00	\$500.00	\$500.00	\$1,371,405.00



- Beginning Balances as of 1/1/2025 is carried forward from prior ending balance
- All "Required" fields must have data entered, even if 0
- Ending Balance as of 12/31/25 is calculated
- Make sure to "Save and Recalculate" once data is entered



AFR

Capital Assets - Depreciation

Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Infrastructure	\$11,050.00	Required	Required	\$11,050.00
Buildings	\$5,095.00	Required	Required	\$5,095.00
Improvements Other Than Buildings	\$340,505.00	Required	Required	\$340,505.00
Machinery, Equipment, and Vehicles	\$33,000.00	Required	Required	\$33,000.00
Books and Other	\$290,050.00	Required	Required	\$290,050.00



- Beginning Balances as of 1/1/2025 is carried forward from prior ending balance
- All "Required" fields must have data entered, even if 0
- Ending Balance as of 12/31/25 is calculated
- Make sure to "Save and Recalculate" once data is entered

AFR Grants



Grants ?

Save All Work Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year.

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

Add Row

Delete	Local Project Name/Description	Federal Program Title/Project Name	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
X	Test		\$300.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
X	CARES	Coronavirus Relief Fund	\$1,500,000.00	\$1,500,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00

Data Posted

- Make sure to enter data in all "Required" fields
- Make sure to scroll all the way over to the right side, there are more "Required" fields



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AFR Accounts Payable / Receivable



Accounts Payable/Receivable ?

Save All Work Return to AFR Main Menu

Please enter the total dollar amount of your Accounts Payable and Accounts Receivable for your Governmental Funds and each enterprise.

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$550.00	\$345.00
Cemetery (Cemetery)	Required	Required
Convention (Convention Center)	Required	Required
Golf (Golf Course)	Required	Required
Parking (Parking Garage)	Required	Required
Storm Water (Storm Water Utility)	Required	Required



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Transfer Schedule

Transfer Schedule

Save All Work | Return to AFR Main Menu

AFTER you have completed the Financial Data by Fund section, complete this Transfer Schedule with all transfers made between funds during the year. The drop down lists are populated based upon the Fund Numbers and Names that currently exist within the Financial Data by Fund section. CAUTION: Subsequent changes to the Financial Data by Fund section can cause some or all previously entered data within this Transfer Schedule section to be automatically WIPED OUT. If it becomes necessary to make changes to the Financial Data by Fund entries, consider taking screenshots of this section's data first, or generating and saving a copy of the Transfer Schedule report, 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!

Delete	Transfer From	Transfer To	Amount
X	1001 General	1186 Rainy Day	\$10,000.00
X	1160 Identification Security Protec	1189 Recorders Records Perpet	\$5,000.00

- To add a row, click "Add Row"
- To delete a row, click the red X
- To select a fund, select from the dropdown list
- Funds will only populate the dropdown list if the Financial Data by Fund section has been completed.
- Schedule should include all transfers
- Only note unusual or uncommon transfers in the comment box
- Make sure to "Save All Work"



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Interfund Loan

Interfund Loan (Due to/Due from)

Save All Work | Return to AFR Main Menu

AFTER you have completed the Financial Data by Fund section, complete this Interfund Loan Schedule with the ending balance of all loans between funds at year end. The drop down lists are populated based upon the Fund Numbers and Names that currently exist within the Financial Data by Fund section. CAUTION: Subsequent changes to the Financial Data by Fund section can cause some or all previously entered data within this Interfund Loan Schedule to be automatically WIPED OUT. If it becomes necessary to make changes to the Financial Data by Fund entries, consider taking screenshots of this section's data first, or generating and saving a copy of the Interfund Loan Schedule report, 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!

Delete	Due From	Due To	Amount	
X	1001 General	1159 County Health	\$50,000.00	Total: \$50,000.00



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Debt

- Make sure to scroll all the way over to the right side, there are more "Required" fields
- Make sure to enter data in all "Required" fields
- Beginning Principal Balance as of 1/1/2020 is prepopulated with the prior ending balance form 12/31/19
- Ending Principal Balances calculated using the beginning + additions - reductions



Governmental Activities - Long Term Debt

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2022	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2023	Principal Due in 2024
X	Revenue Bonds	It rev bond	\$1,650.00	Required	Required	\$1,650.00	Required
X	Other - Long Term	It other	\$99,000.00	Required	Required	\$99,000.00	Required
X	General Obligation Bonds	It gen ob	\$2,684.00	Required	Required	\$2,684.00	Required
X	Notes and Loans Payable - Long Term	It np	\$3,450.00	Required	Required	\$3,450.00	Required
X	Tax Anticipation Warrants - Long Term	It Tax anti	\$13,100.00	Required	Required	\$13,100.00	Required

Governmental Activities - Short Term Debt

Delete	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2023	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2023
X	Tax Anticipation Warrants - Short Term	st tax antic	\$150.00	Required	Required	\$150.00
X	Other - Short Term	st other	\$50.00	Required	Required	\$50.00
X	Claims and Judgments	st claim and judge	\$270.00	Required	Required	\$270.00
X	Lines of Credit	st line of credit 1	\$50.00	Required	Required	\$50.00
X	Notes and Loans Payable - Short Term	st loan pay	\$240.00	Required	Required	\$240.00

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Leases

Leases ?

Save All Work | Return to AFR Main Menu

Enter the annual lease payment for all leases in force as of the end of the year. Please include all Capital and Operating Leases. Schools should also include School Building Corporation leases.

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

Governmental Activities

Delete	Lessor	Description or Purpose	Annual Lease Payment Due in 2021	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY
X	IKON	Copiers	\$777.00	11/1/2012	12/31/2025



- Select "Add Row" to add a new lease
- To delete a row, click the red X
- Make sure to complete all "Required" fields
- Make sure to "Save All Work" prior to continuing on





AFR

Financial Assistance to Non-Governmental Entities

Financial Assistance to Non Governmental Entities ?

Save All Work | Return to AFR Main Menu

Enter information on financial assistance your unit has given to non governmental entities during the year. Examples include Volunteer Fire Departments, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid vendors for goods or services in answering this question. For further clarification, see the notes below this entry grid.

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

Add Row

Delete	Name	Federal Tax ID #	Street Address	Suite No.	City	State Abr.	County	Operating Of
X	test	22-3333321	555 Washington	12	Avon	IN	Adams Co., IN	Stanley
X	test 2	22-3333333	40 Stanley	10	Indy	in	Adams Co., IN	Marcos
X	test3						Tipton Co., IN	Smith
X	Required						Required	

New Row Inserted. Please Update Records.



- Select "Add Row" to add a new entity
- Make sure to complete all "Required" fields
- To delete a row, click the red X
- Make sure to "Save All Work" prior to continuing on

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AFR

OPEB – Other Post Employment Benefits

OPEB ?

Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.

Add a OPEB Plan

OPEB Plan Name	Edit	Delete

Return To the Main Menu



- Click "Add a OPEB Plan" to add a new plan

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OPEB – Other Post Employment Benefits *continued...*

- Complete plan information and “SAVE”



OPEB ?



Answer these questions for the full calendar year just ended.

*Name of the OPEB Plan

*Type of OPEB Plan

*Select the benefits provided under this OPEB plan:
 Medical Dental Vision Hearing Death Benefits Life Insurance Disability Long-term Care Other

Plan Administrator (if any)

*Company Name

*Street Address

*City

*State

*Zip (e.g. 99999)

*Contact Person

*Phone (e.g. 999-999-9999)

*e-mail (e.g. example@example.com)

*Employer Sponsoring the Plan

Current Number of Plan Members

*Inactive employees or beneficiaries currently receiving benefit payments

*Inactive employees entitled to but not yet receiving benefits

**Active employees currently receiving benefits or are entitled to not yet receiving benefits

Actuarial Information

*Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end? Yes No

Contribution Rates (as a percentage of covered payroll and not the percentage of premium paid by employer and employee)

*Employer (e.g. 99.99)

*Plan Members (e.g. 99.99)

*Annual Covered Payroll (e.g. 9999.99)

*Cost Method for Funding Purposes

AFR

Pensions

- Select the pension plan that is offered
- Select if you offer other pension plans
 - If “No” mark “This form is complete” and save this form
 - If “Yes” add the other plan that is offered
- To complete this section, you must click the “This form is complete” box and “Save This Form”



Pensions ?



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

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

2. 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 entry in the table below for each additional plan the unit has.

Plan Name	Edit	Delete	Required Fields Complete
test	View Plan		Yes

3. When complete, mark the form as completed and click on 'Save This Form'.

Marking the form as complete locks the form for editing. To edit the form again, uncheck 'This form is complete', and click on 'Save This Form'.

- This form is complete



AFR

Tax Abatements

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

Agreements entered into by the reporting governments

Add Row

Delete	Abatement Name	Purpose of the Abatement Program	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of the Tax Abatements
X	ABC Corp	Economic Development	Property	Required	Required
X	XYZ Inc.	Redevelopment	Property	Required	Required



- Purpose of Abatement – Economic Development, Housing Construction
- Specific tax being abated – Real Property taxes, personal property taxes
- Amount tax revenues were reduced in the year due to the tax abatement
- Amount of receivable, if any that entity receiving the abatement is to pay
- Enter Direct & Indirect Separately

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Surety Bonds

Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position: **Required Positions**

- Auditor
- Treasurer
- Recorder
- Surveyor
- Sheriff
- Coroner
- Assessor
- Clerk

Please type in title:

Type of Bond:

Amount of Bond:

Term of Bond Start Date: End Date:

Upload file (eg. pdf, gif, flt, png): No file chosen

Position/Title	Not Bonded	Type	Name	Amount of Bond	Entry Date	Term Ends	
Treasurer	True				12/15/2020 3:21:28 PM		X
Clerk	True				12/15/2020 3:21:54 PM		X
Auditor	False	Blanket Bond - Position		\$20,000.00	12/15/2020 3:22:11 PM	1/1/2021	View File
Recorder	True				12/15/2020 3:22:27 PM		X
Surveyor	True				12/15/2020 3:22:32 PM		X
Coroner	True				12/15/2020 3:22:39 PM		X
Assessor	True				12/15/2020 3:22:47 PM		X
Sheriff	True				12/15/2020 3:22:51 PM		X

I have completed entries for all positions, and I am ready to submit this form.



- All required positions must be entered to complete this form
 - If a green check mark is included in the “Status” column the requirement is fulfilled
 - If a red X is included in the “Status” column the requirement has not been fulfilled
- You must check the “I have completed entries for all positions, and I am ready to submit this form.” to complete this section



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Surety Bonds *continued...*

Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position:

Check if this position is not bonded as required by IC 5-4-1-18(a):

Type of Bond:

Amount of Bond:

Term of Bond Start Date: End Date:

Upload file (jpg, pdf, gif, tif, png):
 No file chosen

Status	Required Positions
✓	Auditor
✓	Treasurer
✓	Recorder
✓	Surveyor
✓	Sheriff
X	Coroner
✓	Assessor
✓	Clerk

There can be no 'X's in this table in order to submit. Use the position dropdown at left to add a reference for each position.



➤ If a position does not exist and is not bonded you will check the box

➤ "Save" the entry and it will be added to the completed status



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System Functions

System Functions

		Status
Upload Files	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Uploaded
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Financial Statement/SEFA	Download Financial Statements and SEFA in Excel.	Available
Review Submission	Review any submission errors or warnings.	Available
Submit Annual Report	Submit the annual report to SBQA.	Not Submitted





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Upload Files

Upload Files ?

Upload Files

Do you have a Departments file to upload? You must select yes or no before the uploaded files can be processed.
 Yes No

Select a file type

File Type	Status
Contact Information	Uploaded
Beginning Balances	Uploaded
Receipts	Uploaded
Disbursements	Uploaded
Departments	Uploaded

All required files have been uploaded.

- Uploads must consist of:
 - Contact Info
 - Beginning Balance
 - Receipts
 - Disbursements
- Optional Department upload depending on answer to 1st question
- Click “Next Step” – only appears when all required files have been uploaded
- Click “Post Files”



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Report Outputs

- Report outputs are included for all sections completed of the AFR
- You can download these in pdf or excel
- You can print the completed “Full Report”
- This is also where you print the report of advertising

Annual Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format:	PDF	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
Accounts Payable/Receivable		Lists Accounts Payable/Receivable entries for the governmental unit and enterprises.
Capital Asset Statement		Lists the Capital Assets (land, building, equipment, etc) as of the end of the year.
Cash Fund Statement		Lists the Beginning Balance (Cash Only), Total Receipts, Total Disbursements, and the Ending Balance (Cash Only) by Fund.
Cash and Investment Fund Statement - Zero Balance Funds		Lists funds that have receipts, disbursements and an ending balance of zero. This indicates funds with no activity. These funds must be deleted before you can submit.
Beginning & Ending Cash Balance Comparison		Lists funds that have a beginning balance that does not match the previous years ending balance.
Beginning & Ending Investment Balance Comparison		Lists funds that have a beginning balance that does not match the previous years ending balance.
Cash & Investment Combined Statement		List the Beginning Balance (Total of Cash and Investments), Total Receipts, Total Disbursements, and the Ending Balances (Total of Cash and Investments) by Fund. Note: The receipt and disbursement figures are net of the investment transactions.
Custom Funds		Lists the custom funds added by the unit. These are the funds that aren't linked to a Fund in the Standard Fund list.
Debt Statement		Lists the units debts, by debt class.
Deficit Fund Balance		Lists the funds with a negative cash and investment balance as of the end of the year.
Detailed Disbursements for All Funds		Lists the disbursements by fund and disbursement category.
Detailed Disbursements for Funds with Departments		Lists the disbursements by fund and disbursement category.
Detailed Receipts		Lists the receipts by fund and receipt category.
Financial Assistance to Non-Governmental Entities		Lists the detailed financial assistance to non governmental entities.
Grant Schedule		Lists the detailed grant information.
Investment Fund Statement		Lists the Beginning Investment Balance, Total Investments Purchased, Total Investments Sold, and the Ending Investment Balance by Fund.
Leases		Lists the amount of lease payments in force as of end of year.
OPRB		Information about what other postemployment benefit (OPRB) plans the unit administrators or participates in.
Schedule of Officials		Printable output of your Schedule of Officials.
Transfers		This report is based upon your Receipt and Disbursement entries within the Financial Data by Fund section. Lists the Transfers In and Out by Fund. If the Transfers do not balance (Total Transfers In should equal Total Transfers Out), this report can be used to start your research.
Transfer Schedule		This report is based upon the entries within the "Transfer Schedule" section found on the Main Menu, which lists all transfers made between funds during the year.
Unit Questions		Lists the unit questions that are required at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report.
Person		Unit reported person information here.
Full Report		This report contains all AFR report components in one document.
Full Report		This report contains all AFR report components in one document.
Advertising Outputs - Only reports listed below need to be advertised.		
Cash & Investment Combined		Version of the statement for advertising purposes





AFR

Submitting

Submit Annual Report
Our report must be prepared in accordance with the following standards for preparation. The results set below. A successful review of this report should be considered a final approval of the submission.

Submission Errors
See www.ibrc.org for details on error messages.

Submission Warnings
These are for warnings for the submission.

Submit Report
Click here to submit the Annual Report

After reading and agreeing to the certification statement, click on the "Submit This Report" button. The online certification includes these two lines for non-school units: "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 Annual Report

CERTIFICATION: This is to certify that the data entered in this report is accurate and agrees with the financial records. In the best of my knowledge and belief, I understand that the 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

After submission, a confirmation screen appears as below. The attestation form is no longer required.

Submit Annual Report

The Annual Report has been submitted. Units are no longer required to complete and mail in an attestation form.



- You will click "Submit Annual Report"; review submission errors or warnings (if applicable)
- "Proceed to Submit the Annual Report"
- "Submit This Report"
- You will receive an email from no-reply-ibrc@iupui.edu saying "The annual report for (your unit) has been submitted on (date/time) by (username)."



PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.



THANK YOU

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