



New York State Comptroller  
**THOMAS P. DiNAPOLI**



ANNUAL FINANCIAL REPORTING

# Annual Financial Report User Manual

Division of Local Government and School Accountability

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Pursuant to Article 3 of the General Municipal Law, every local government must annually file a financial report with the Comptroller. The Annual Financial Report (AFR) has been developed to meet the requirement that the Office of the State Comptroller (OSC) provide the forms for this annual report.

The AFR provides the following benefits:

- Access to the application from anywhere there is an internet connection.
- Access to previous years' reports.
- Multiple report preparers to access the application.
- Automated data checking with validation rules to ensure accurate reporting.
- Areas where you can provide explanations or other comments.
- The ability to print a hard copy of your report.

The AFR is used to report financial information recorded in your accounting records so completing your AFR will be easier if you have closed your books and reconciled all accounts.

### **User Roles (within the AFR application)**

The following user roles have access to the AFR application.

#### **Chief Financial Officer (CFO)**

This user is able to start a filing, make entries, assign preparers and is responsible for certifying a report and submit to OSC. This user also has all the system capabilities of a preparer. An entity should only have one active CFO.

#### **Preparer**

Can make all entries to a report that has been started by CFO. Once all entries are made, can submit the report to CFO to be certified and submitted to OSC.

#### **Reviewer**

Can view all entries made to the AFR but is unable to make any entries.

## Logging In

The enrollment process will provide you with a User ID and Password for the application.

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Online Services

### Online Services

#### Login

User ID \*

Password \*

Login

**Help Topics**

- Need an account ? [Enroll Now](#)
- [I forgot my User ID](#)
- [I forgot my Password](#)
- [Learn more about our Online Services.](#)

#### Announcements

No announcements to report.

## Selecting a Fiscal Period and Starting a Report

Only a user with the Municipality CFO permissions for the AFR application is able to select and start a report.

Once a CFO has logged into OSC Online Services and selected the Annual Financial Report they will be directed to the Filing Selection page. From this page the CFO will be able to access previously filed AFR reports and select the next Available report (if any). Reports submitted for previous periods will be listed as Approved.

Once the CFO selects an “Available” report, they will be directed to the Filing Summary screen.

### Filing Selection

Home

Select filing below to view or edit its content.

Showing 1 to 10 of 12

<< < 1 2 > >>

Actions	Fiscal Period Start	Fiscal Period End	Deadline	Chief Financial Officer	Status
<input checked="" type="checkbox"/> Select	06/01/2023	05/31/2024	07/31/2024	User not found (voe4004)	<input type="radio"/> Available
<input checked="" type="checkbox"/> Select	06/01/2022	05/31/2023	07/31/2023	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2021	05/31/2022	07/31/2022	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2020	05/31/2021	07/31/2021	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2019	05/31/2020	07/31/2020	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2018	05/31/2019	07/31/2019	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2017	05/31/2018	07/31/2018	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved
<input checked="" type="checkbox"/> Select	06/01/2016	05/31/2017	07/31/2017	User not found (CFO_UNKNOWN)	<input checked="" type="checkbox"/> Approved

## Starting a Report

The CFO selects the Start Filing button located in the **Workflow** section of the screen. This will create a start date for the report and open the financial statements and schedules for editing.

Only a CFO that has enrolled in Online Services and has the “Municipality Chief Financial Officer” role for the AFR application will be able to select Start Filing.

The screenshot displays the 'Annual Financial Report' interface for the New York State Comptroller, Thomas P. DiNapoli. The page is titled 'Filing Summary' and shows the filing period '01/01/2023 - 12/31/2023'. The status is 'Available'. The 'Filing Information' section includes the due date '03/01/2024' and the status 'Available'. It also lists the 'Chief Financial Officer' and 'Preparer(s)' as 'No CFO has been assigned to this filing' and 'No preparers have been assigned to this filing'. The 'Workflow' section contains an 'Available Actions' box with the text 'Initialize the required financial statements and schedules for the specified fiscal period. Grants assigned preparer(s) the ability to modify the filing.' and a 'Start Filing' button. A red arrow points to the 'Start Filing' button.

## Setting Up Report Preparers

If someone other than the CFO will be completing parts of the report and they have been set up in enrollment, then the CFO sets up Report Preparers by selecting the Edit button located in the Filing Information section of the screen.

01/01/2023 - 12/31/2023  
Filing Summary

**Filing Information** [Edit](#)

**Due Date**  
This filing is due on 03/01/2024. **In Progress**

**Chief Financial Officer**  
Jay Phillips (tnhem003)  
**Preparer(s)**  
⚠ No preparers have been assigned to this filing.

**Workflow**

**Available Actions**  
Return the filing to the *Available* status and reset data for Financial Statements, Schedules, Associated Tasks, Filing Preparer(s) and Filing History.  
(This action is permanent and cannot be undone.)  
**Reset Filing**

**Tasks**

Section	Last Modified
<input type="checkbox"/> Complete A - General Fund Financial Statements	
<input type="checkbox"/> Complete Financial Statements Validation Financial Statements	
<input type="checkbox"/> Complete Statement of Indebtedness Schedules	
<input type="checkbox"/> Complete Bond Repayment Schedules	
<input type="checkbox"/> Complete Bank Reconciliation Schedules	
<input type="checkbox"/> Complete Employee and Retiree Benefits Schedules	

Selecting the Edit button will open the Edit Filing Information window. This is where the CFO grants access to users to prepare the report.

**Edit Filing Information**

**Preparers Information**

**Filter Results:**

Municipal Preparer - Username and email

Municipal Preparer - Username and email

**Save**

## Navigating Between Sections of the Report

After beginning a report, each page will contain four tabs along the top of the screen:

**Home (1)** – This links to the Filing Selection page where the user can select reports from available fiscal periods.

**Filing Summary (2)** – This section displays a summary of report status and filing actions.

**Financial Statements (3)**– This section is where the fund financial statements are completed and viewed.

**Schedules (4)**– This section is where the schedules which are supplemental to the financial statements are completed and viewed. These include the Statement of Indebtedness, Bond Repayment Schedule, Bank Reconciliation, Employee and Retiree Benefits Schedule and the Energy Costs and Consumption Schedule.

The screenshot displays the 'Annual Financial Report' interface for the New York State Comptroller, Thomas P. DiNapoli. The top navigation bar includes four tabs: 'Home' (1), 'Filing Summary' (2), 'Financial Statements' (3), and 'Schedules' (4). The 'Filing Summary' tab is active, showing details for the fiscal period '01/01/2023 - 12/31/2023'. The status is 'In Progress'. The 'Filing Information' section shows a due date of '03/01/2024' and a status of 'In Progress'. The 'Chief Financial Officer' section is empty, and the 'Preparer(s)' section shows a warning that no preparers have been assigned. The 'Workflow' section includes an 'Available Actions' box with a 'Reset Filing' button.

New York State Comptroller  
THOMAS P. DiNAPOLI

Annual Financial Report

1 Home 2 Filing Summary 3 Financial Statements 4 Schedules

Example TOWN  
Code: FYE: 12/31  
Filing Period: 01/01/2023 - 12/31/2023  
Status: In Progress

01/01/2023 - 12/31/2023

Filing Summary

Reports

01/01/2023 - 12/31/2023

Filing Summary

Filing Information [Edit](#)

**Due Date** **Status**  
This filing is due on **03/01/2024**. In Progress

**Chief Financial Officer**  
User Name

**Preparer(s)**  
⚠ No preparers have been assigned to this filing.

Workflow

**Available Actions**

Return the filing to the *Available* status and reset data for Financial Statements, Schedules, Associated Tasks, Filing Preparer(s) and Filing History.  
(This action is permanent and cannot be undone.)

Reset Filing



## Filing Summary Page

**Filing Information (1)** – This task pane lists the CFO and any Preparers that have been assigned to the report.

**Tasks (2)** – The pane provides a list of all the sections that need to be completed and the section status:

**Not been started** – empty checkbox.

**In progress** – checkbox will contain a hyphen and under Last Modified will list time/date/user of the most recent modification.

**Complete** – checkbox will contain an X and be highlighted in green and under Last Modified will list the time/date/user that completed the fund.

01/01/2023 - 12/31/2023  
Filing Summary

Filing Information **1** [Edit](#)

**Due Date**  
This filing is due on **03/01/2024**. **Status**  
In Progress

**Chief Financial Officer**  
**User Name**  
**Preparer(s)**  
⚠ No preparers have been assigned to this filing.

Workflow **3**

**Available Actions**

Return the filing to the *Available* status and reset data for Financial Statements, Schedules, Associated Tasks, Filing Preparer(s) and Filing History.  
(This action is permanent and cannot be undone.)

Reset Filing

I, **UserName**, request a filing extension for the Town of **Example** for the fiscal period end of 12/31/2023 on 11/30/2021.  
If approved, filing will be extended until 04/30/2024. Provide a reason for the extension below.

(Limited to a 1000 characters)  
A response to your request will be provided by email.

Request Filing Extension

Tasks **2**

Section	Last Modified
<input checked="" type="checkbox"/> Complete A - General Fund Financial Statements	11/30/2021 11:27:35 AM
<input checked="" type="checkbox"/> Complete DA - Highway Town-wide Fund Financial Statements	11/30/2021 11:28:00 AM
<input type="checkbox"/> Complete Financial Statements Validation Financial Statements	
<input type="checkbox"/> Complete Statement of Indebtedness Schedules	
<input type="checkbox"/> Complete Bond Repayment Schedules	
<input type="checkbox"/> Complete Bank Reconciliation Schedules	
<input type="checkbox"/> Complete Employee and Retiree Benefits Schedules	
<input type="checkbox"/> Complete Energy Costs & Consumption Schedules	

**Workflow (3)** – This pane lists available actions.

**Preparers** – once all data entry is completed, preparers can select Ready for Certification, which sends the report to the CFO for review.

**Chief Fiscal Officers** – depending on the report status, the CFO will have any of the following workflow actions available:

**Start Filing** – starts report preparation, allowing preparers to make edit.

**Reset Filing** – resets the report to the Available status. **CAUTION – This action deletes all data entries and cannot be undone.**

**Certify Filing** – states that the report is complete and accurate to the best knowledge of the CFO and submits the report to OSC for review.

**Ready for Certification** – indicates that the report is ready for certification and enables the Certify Filing function.

**Filing Extensions** – CFOs of some municipalities have the option of requesting a filing extension and can submit the request from this screen. To submit the request, the CFO needs to provide a reason for the request and select the Request Filing Extension button.

01/01/2023 - 12/31/2023  
Filing Summary

Filing Information **1** [Edit](#)

**Due Date**  
This filing is due on 03/01/2024.

**Status**  
In Progress

**Chief Financial Officer**  
**User Name**  
**Preparer(s)**

⚠ No preparers have been assigned to this filing.

Workflow **3**

**Available Actions**

Return the filing to the *Available* status and reset data for Financial Statements, Schedules, Associated Tasks, Filing Preparer(s) and Filing History.  
(This action is permanent and cannot be undone.)

Reset Filing

I, **UserName**, request a filing extension for the Town of **Example** for the fiscal period end of 12/31/2023 on 11/30/2021.  
If approved, filing will be extended until 04/30/2024. Provide a reason for the extension below.

(Limited to a 1000 characters)

A response to your request will be provided by email.

Request Filing Extension

Tasks **2**

Section	Last Modified
<input checked="" type="checkbox"/> Complete A - General Fund Financial Statements	11/30/2021 11:27:35 AM
<input checked="" type="checkbox"/> Complete DA - Highway Town-wide Fund Financial Statements	11/30/2021 11:28:00 AM
<input type="checkbox"/> Complete Financial Statements Validation Financial Statements	
<input type="checkbox"/> Complete Statement of Indebtedness Schedules	
<input type="checkbox"/> Complete Bond Repayment Schedules	
<input type="checkbox"/> Complete Bank Reconciliation Schedules	
<input type="checkbox"/> Complete Employee and Retiree Benefits Schedules	
<input type="checkbox"/> Complete Energy Costs & Consumption Schedules	

## Financial Statements Summary

Selecting the Financial Statements tab at the top of the screen will take you to the Summary Financial Statements. This screen lists all funds and the filing status for each. Funds reported in previous years are rolled forward and will be available. Funds may also be added (1) or deleted from this screen. Financial statements can be uploaded by using the bulk load feature (2).

Filing status is listed for each fund, and workflows are available depending on the reporting status of each fund:

1. If no data has been entered in the fund, the message “This section cannot be completed until data is entered.” will be displayed (3).
2. If data has been entered, and the fund has not been completed, the Mark as Complete green button will be available (4).
3. If the fund has been completed, the Reopen Fund yellow button will be available (5).

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Annual Financial Report | Home | Filing Summary | **Financial Statements** | Schedules | Apps | Username

Example Town  
Code: FYE: 06/30  
Filing Period: 07/01/2020 - 06/30/2021  
Status: In Progress

FINANCIAL STATEMENTS  
**Summary**

FUND SELECTION  
No Fund selected

### Summary

Financial Statements

Select a fund below to enter financial records, *Add Fund* to manually create a new fund for your filing, or *Bulk Load* to upload financial data from a file

Add Fund Bulk Load **2**

#### Financial Statements Validation

This section cannot be completed until the following section(s) are Marked as Completed.

- Financial Statements

Last updated on Mon, Aug 15 2022 10:50:43 AM by Username

#### A - General

Mark as Complete **4** Select

Last updated on Mon, Aug 15 2022 10:51:14 AM by Username

#### CM - Miscellaneous Special Revenue

Reopen Fund **5** Select

Validation Successful.

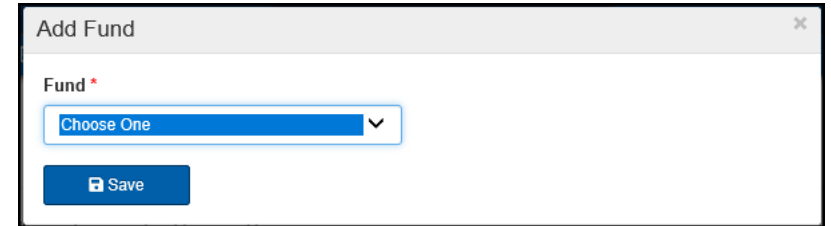
Last updated on Mon, Aug 15 2022 11:26:46 AM by Username

#### EL - Enterprise Refuse Garbage

This section cannot be completed until data is entered. **3** Select

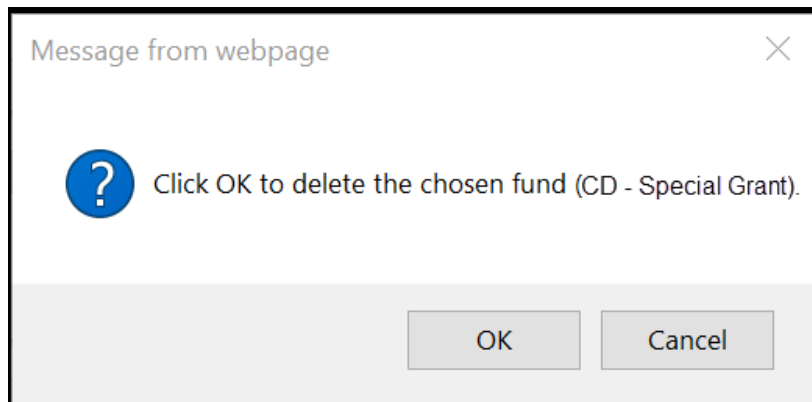
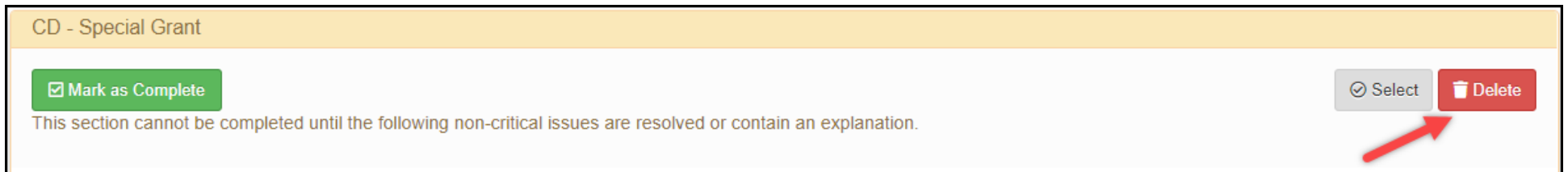
## Adding Funds

To add a fund that is not listed on the page, select the Add Fund button. A dropdown list of available fund types will be displayed. Select the appropriate fund type, select Save and the fund will be added to the report.



## Deleting Funds

Funds that have no data entered for the current and two previous fiscal periods can be deleted. If a fund meets the criteria, the red Delete button will be available on Summary Financial Statements page. Click the Delete button to bring up a confirmation screen. Click OK to confirm the deletion and the fund will be deleted.



## Bulk Load

The AFR includes a bulk load feature that allows financial data to be imported into a filing. This feature is available for loading data into the financial statements (but is not available for the supplemental schedules) and can reduce the time required to complete the AFR.

### Bulk Load File Requirements

The bulk load files must be in the txt file format.

The file must include the following attributes for each account code, listed in this order, and separated by semicolons: **Fund Code; Account Type; Item Code; Object Code; Amount.**

**Fund Code:** One- or two-letter fund code that is valid in OSC's chart of accounts (<http://wwe1.osc.state.ny.us/acctlookup/accountlookup.cfm>).

**Account Type:** One- or two-digit code that indicates the type of account and where it is used in the report. Please refer to the table below to determine account type.

Account Type #	Description	Item (Account) Code	Applicable Statement (s)
1	Assets and Deferred Outflows	3-digit code	Balance Sheet
2	Liabilities and Deferred Inflows of Resources	3-digit code	Balance Sheet
4	Fund Balance/Net Positions	3-digit code	Balance Sheet
5	Prior Year Adjustment	4-digit code	Changes in Fund Balance/Net Position
7	Estimated Revenues and Other Sources	3- or 4-digit code	Adopted Budget Summary
8	Estimated Appropriations and Other Uses	3- or 4-digit code	Adopted Budget Summary
10	Revenue and Other Sources	4-digit code	Results of Operation
11	Expenditures and Other Uses	4-digit code	Results of Operation
13	General Fixed Assets (K Fund)	3-digit code	Non-Current Governmental Assets

**Item Code:** Must be an item code in OSC's chart of accounts.

**Object code:** Must be an object code in OSC's chart of accounts. This only applies to expenditure codes; for all item code types the space should be left blank.

**Amount:** With few exceptions, amounts must be reported as a positive number.

## Exceptions to Reporting Positive Figures

Codes That Must Be Negative	
112	Accumulated Depreciation Building
113	Accumulated Depreciation Improvement Other Than Buildings
114	Accumulated Depreciation Machinery and Equipment
116	Accumulated Depreciation Infrastructure
117	Accumulated Depreciation Other Capital Assets
342	Allowance for Uncollectible Taxes
389	Allowances for Receivables
917	Unassigned Fund Balance (all funds other than the A fund)

Codes That May Be Either Positive or Negative	
917	Unassigned Fund Balance (A fund only)
924	Net Assets Unrestricted Deficit
3601	State Aid Medical Assistance
3602	State Aid Medical Assistance Overburden Aid
4601	Federal Aid Medicaid Assistance
6101	Medicaid Other
6102	Medical Assistance MMIS

```

Bulkload-Example.txt - Notepad
File Edit Format View Help
A;1;200;;250.99
A;11;3410;1;1000
Ln 5, Col 1 230% Windows (CRLF) UTF-8
    
```

Example of Bulk Load File

The AFR would interpret this file as follows:

1. General Fund; Assets and Deferred Outflows side of the Balance Sheet; cash (item code 200); N/A; \$250.99
2. General Fund; Expenditures and Other Sources; Fire (item code 3410); Personal Services (object code 1); \$1,000

## Uploading a Bulk Load File

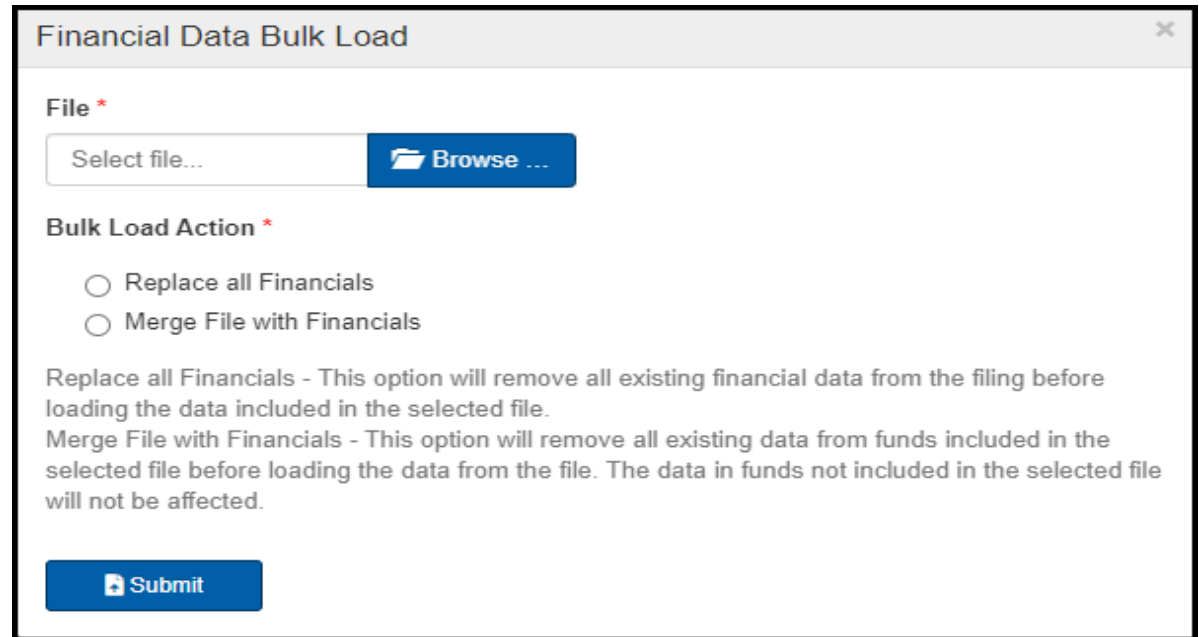
To upload your file, click on the Bulk Load button on the Financial Statements Summary page. In the pop-up window, click the Browse button to select the file you would like to upload, select the appropriate bulk load action (described below) and click Submit.

### Bulk Load Actions:

**Replace all Financials** – This option will remove all existing financial data from the filing before loading the data included in the selected file.

**Merge File with Financials** – This option will remove all existing data in funds included in the bulk load file before loading the data included in the selected file. The funds not included in the file will not be affected.

**IMPORTANT:** All data previously entered in a fund will be deleted if there is even one account code being loaded into that fund.



The screenshot shows a pop-up window titled "Financial Data Bulk Load". It contains a "File \*" field with a "Select file..." button and a blue "Browse ..." button. Below this is a "Bulk Load Action \*" section with two radio button options: "Replace all Financials" and "Merge File with Financials". Underneath the options, there are two lines of explanatory text: "Replace all Financials - This option will remove all existing financial data from the filing before loading the data included in the selected file." and "Merge File with Financials - This option will remove all existing data from funds included in the selected file before loading the data from the file. The data in funds not included in the selected file will not be affected." At the bottom of the window is a blue "Submit" button.

## Bulk Load Results

Once the bulk load file is submitted, the application will review the file for errors and display a message stating whether the bulk load was successful or unsuccessful due to errors in the bulk load file.

**Bulk load is successful:** all data from your bulk load file successfully loaded into the funds. You will need to resolve any broken validation rules in the funds and mark each fund as complete.

**Bulk load is unsuccessful:** errors were identified in your bulk load file and the data was not loaded. A text file containing an error report will download in your browser. You will need to correct the errors in your bulk load file to successfully reload the file.

### Example of error report

Click on the downloaded text file to open the error report. The error report will identify the line numbers which contain errors, including the data entered and the type of error made for each line number.

```

bulk_load_failures (64).txt - Notepad
File Edit Format View Help
Line #: 1 - A;389;;-9614436.93 - Error Msg: Code Type - Incorrect Format
Line #: 55 - A;101;1230;;57053.56 - Error Msg: Code Type - Incorrect Format
Line #: 254 - EL;A;112;;-2420600.84 - Error Msg: Code Type - Incorrect Format
Line #: 279 - EL;$;920;;2528505 - Error Msg: Code Type - Incorrect Format
Line #: 285 - EL;A&;9901;9;673078 - Error Msg: Code Type - Incorrect Format
Line #: 294 - EP;1;113;;61759.13 - Error Msg: Incorrect Code Sign
Line #: 300 - EP;3;200;;3240926.19 - Error Msg: Code Type - Invalid Code Type
Line #: 305 - EP;9;600;;90079.96 - Error Msg: Code Type - Invalid Code Type
Line #: 309 - EP;6;924;;5507089 - Error Msg: Code Type - Invalid Code Type
Line #: 317 - EP;12;5650;1;57352.65 - Error Msg: Code Type - Invalid Code Type
Line #: 418 - K;14;103;;74128149.85 - Error Msg: Code Type - Invalid Code Type
Ln 1, Col 1 100% Unix (LF) UTF-8
  
```

The table below lists the possible errors in the bulk load file. A bulk load will fail if the file is not in the correct format, is not listed in the OSC's chart of accounts (Fund Code, Item Code and Object Code) or if it has an invalid code sign (positive or negative).

Error Type	Section	Cases
Incorrect File Type	File Type	File is not .txt
Incorrect Format	Format	Not correct number of semicolons
	Fund Code	Is null, has more than 2 digits or contains letters or symbols
	Code Type	Is null, has more than 2 digits or contains letters or symbols
	Item Code	Is null, has less than 3 or more than 4 digits or contains letters or symbols
	Object Code	Has more than 1 digit or contains letters or symbols
	Amount	Is null, amount equal to or greater than \$1 trillion, or decimal is greater than 2 digits
Invalid Code Type	Code Type	Is a number other than 1, 2, 4, 5, 7, 8, 10, 11 or 13
Invalid Account Code	Code Type & Fund Code & Item Code & Expenditure Object Code	Combination of Code Type, fund code, item code and object code does not match an account code in the Chart of Accounts
Invalid Code Sign	Invalid Amount	Amount is negative for account code which should only be positive or vice versa
Duplicate Code	Code Type & Fund Code & Item Code & Expenditure Object Code	Duplicate account code in the bulk load file



To enter data, click on the Select button for the fund you are working on or select the fund name from the dropdown in the left-hand pane.

New York State Comptroller  
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Annual Financial Report Home Filing Summary Financial Statements Schedules Apps Username

Example Town  
Code: FYE: 06/30  
Filing Period: 07/01/2020 - 06/30/2021  
Status: In Progress

FINANCIAL STATEMENTS  
Summary

FUND SELECTION  
No Fund selected

### Summary

Financial Statements

Select a fund below to enter financial records, *Add Fund* to manually create a new fund for your filing, or *Bulk Load* to upload financial data from a file

Add Fund Bulk Load

#### Financial Statements Validation

This section cannot be completed until the following section(s) are Marked as Completed.

- Financial Statements

Last updated on Mon, Aug 15 2022 10:50:43 AM by Username

#### A - General

Mark as Complete Select

Last updated on Mon, Aug 15 2022 10:51:14 AM by Username

#### CM - Miscellaneous Special Revenue

Reopen Fund Select

Validation Successful.

Last updated on Mon, Aug 15 2022 11:26:46 AM by Username

#### EL - Enterprise Refuse Garbage

This section cannot be completed until data is entered.

Select

After selecting a fund (General Fund in this example), you will be directed to the Fund Summary Page.

## Fund Summary Page

**Validation Summary** will list two possible actions for the fund:

1. Mark as Complete – this action should be selected after all data has been entered and you are ready to close the fund (1).
2. Reopen Fund – If the fund had previously been marked as complete, the Reopen Fund action will be available. If selected, then data additions/corrections can be made and once completed, the Mark as Complete button will need to be selected again to close.

The Validation Summary section will also list any validation rules that have been generated.

**Section Information** displays important details regarding the fund and its filing status including:

1. Status – indicates whether the fund is currently in progress (information entered but not completed) or is marked as complete and no further action is required to complete (2).
2. Created By – lists the username of the preparer that was the first to open this fund (3).
3. Last Modified By – lists the username of the last preparer to make any data changes to the fund (4).

The screenshot displays the New York State Comptroller's Annual Financial Report system. The header includes the logo and name of Thomas P. DiNapoli. The navigation bar contains links for Home, Filing Summary, Financial Statements, and Schedules. The sidebar on the left lists menu items: EXAMPLE, FINANCIAL STATEMENTS (Summary 5), FUND SELECTION (A - General 6), A - GENERAL (Fund Summary, Balance Sheet 7, Results of Operations, Changes in Fund Balance, Adopted Budget Summary). The main content area shows the details for Fund A - General, including a Validation Summary section with a 'Mark as Complete' button (1) and a Section Information section (2) displaying Status (In Progress), Created By (User Name 3), Last Modified By (User Name 4), Fund Category (Governmental Fund), and Fund Type (General Fund).

**Fund Summary Page continued**

**Statement Navigation** along the left-hand side of the Fund Summary screen, there are three navigation options available on any screen/statement within a fund.

1. Financial Statements Summary – navigates back to the Financial Statements Summary page (5).
2. Fund Selection – dropdown menu allows quick navigation to any financial statement fund (6).
3. Fund Statement Navigation – selection menu of the financial statements that need to be completed (7).

The screenshot displays the 'Annual Financial Report' interface for the New York State Comptroller, Thomas P. DiNapoli. The top navigation bar includes 'Home', 'Filing Summary', 'Financial Statements', and 'Schedules'. The left sidebar contains navigation options: 'EXAMPLE' (Code, FYE, Filing Period, Status: In Progress), 'FINANCIAL STATEMENTS' (Summary 5), 'FUND SELECTION' (A - General 6), and 'A - GENERAL' (Fund Summary, Balance Sheet 7, Results of Operations, Changes in Fund Balance, Adopted Budget Summary). The main content area is titled 'A - General Fund' and features a 'Validation Summary' section with a 'Mark as Complete' button (1) and a 'Section Information' section (2) showing 'Status: In Progress', 'Created By User Name' (3), 'Last Modified By User Name' (4), 'Fund Category: Governmental Fund', and 'Fund Type: General Fund'.

## Financial Statement Data Entry

### Data Entry Validation

The following data entry rules will apply to all screens/statements within a fund:

Only numbers and decimal points can be entered into the data entry fields. The application prevents invalid entries such as letters and characters.

Negative entries will only be allowed where current accounting and reporting guidance would allow for a negative entry.

**IMPORTANT:** You must wait for the last data entered to highlight in green and display the text Value Saved before leaving a screen. If you navigate off of a screen before this text displays, you may lose your last data entered.

### Fields Requiring Explanation

Some codes require additional explanation beyond the listed description. These codes will have a text box directly below the code description. If a dollar value is entered for one of these codes, then some explanation is required in the associated text box. If no explanation is entered, then you will be prevented from marking the fund as complete.

New York State Comptroller  
THOMAS P. DINAPOLI

Annual Financial Report   Home   Filing Summary   Financial Statements   Schedules

Example Code:   FYE: 12/31

Filing Period:  

Status: In Progress

Revenues and Other Sources   Expenditures and Other Uses

39891 - Public Safety, Other - Personal Services	\$	0.00
<input type="text"/>		
Value Saved		
39894 - Public Safety, Other - Contractual	\$	0.00
<input type="text"/>		

FINANCIAL STATEMENTS

Summary

FUND SELECTION

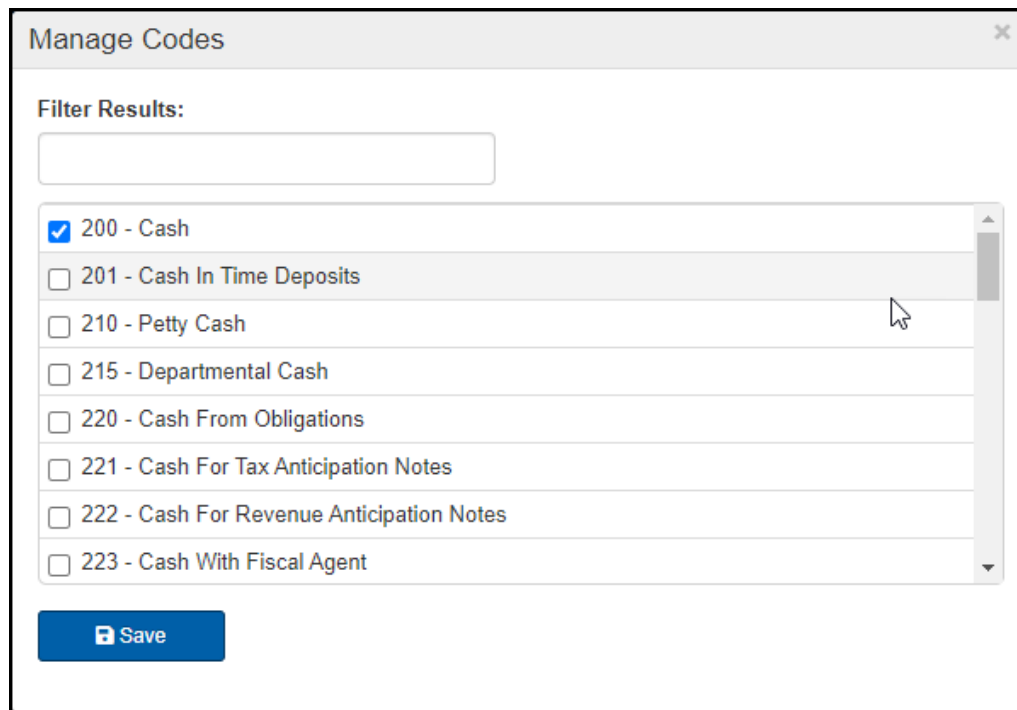
A - General

## Adding and Removing Codes (Manage Codes)

Select the Manage Codes button located at the top of each screen and the Manage Codes window will open.

Codes with a checkbox to the left will be listed on the financial statements. Codes can be added by selecting an empty checkbox next to the desired code. Removing a checkbox will deactivate a code. Deactivating a code will remove the data entry field from the current fiscal period and will entirely remove the code from the report, provided there is no activity reported for the two previous fiscal periods.

If there is activity in either of the two previous fiscal periods then the code will still be deactivated, but the previous period's data will continue to be displayed.



The screenshot shows a window titled "Manage Codes" with a close button (X) in the top right corner. Below the title bar, there is a section labeled "Filter Results:" followed by an empty text input field. Below the input field is a list of codes, each with a checkbox to its left. The first code, "200 - Cash", has a checked checkbox. The other codes have unchecked checkboxes. A mouse cursor is hovering over the "201 - Cash In Time Deposits" row. At the bottom of the window is a blue button with a white floppy disk icon and the text "Save".

Code	Selected
200 - Cash	<input checked="" type="checkbox"/>
201 - Cash In Time Deposits	<input type="checkbox"/>
210 - Petty Cash	<input type="checkbox"/>
215 - Departmental Cash	<input type="checkbox"/>
220 - Cash From Obligations	<input type="checkbox"/>
221 - Cash For Tax Anticipation Notes	<input type="checkbox"/>
222 - Cash For Revenue Anticipation Notes	<input type="checkbox"/>
223 - Cash With Fiscal Agent	<input type="checkbox"/>

## Financial Statements – Governmental Funds

### Balance Sheet

This statement reports the balance of Assets, Liabilities, Fund Balance and any deferred inflows or outflows as of the end of the fiscal period.

Once you've selected a fund, select Balance Sheet from the menu on the left side. You will be directed to the Assets and Deferred Outflows side of the Balance Sheet statement. To navigate to the Liabilities, Deferred Inflows and Fund Balance side of the Balance Sheet, select the corresponding link near the top of the page (1)

Note: All Financial Statement screens provide data from the previous two fiscal periods, for your reference.

Begin entering data by selecting the appropriate cell and using numerical values (2).

The screenshot displays the 'Balance Sheet' interface for 'Example Town'. The left sidebar contains navigation options: 'Summary', 'Balance Sheet' (selected), 'Results of Operations', 'Changes in Fund Balance', and 'Adopted Budget Summary'. The main content area shows the 'Balance Sheet' title and a red '1' indicating a navigation link to 'Liabilities, Deferred Inflows and Fund Balances'. Below this, there are buttons for 'Assets and Deferred Outflows' (selected), 'Liabilities, Deferred Inflows and Fund Balances', and 'Manage Codes'. The table below shows data for two fiscal periods: 01/01/2023 - 12/31/2023 and 01/01/2022 - 12/31/2022. The table is titled 'Assets and Deferred Outflows' and includes a sub-section for 'Assets' and 'Cash and Cash Equivalents'. The '200 - Cash' row has a red '2' next to the input field, which currently shows '\$ 0.00'. The '220 - Cash From Obligations' row shows '\$ 0.00'. The 'Total for Cash and Cash Equivalents' row shows '\$0.00', the 'Total for Assets' row shows '\$0.00', and the 'Total for Assets and Deferred Outflows' row shows '\$0.00'.

	01/01/2023 - 12/31/2023	01/01/2022 - 12/31/2022
<b>Assets and Deferred Outflows</b>		
<b>Assets</b>		
<b>Cash and Cash Equivalents</b>		
200 - Cash	\$ <input type="text" value="0.00"/>	0.00
220 - Cash From Obligations	\$ <input type="text" value="0.00"/>	0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	
<b>Total for Assets</b>	<b>\$0.00</b>	
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	

## Results of Operations

This Statement reports the total of revenue and expenditure activities for the completed fiscal period.

Once you've selected a fund, select Results of Operations from the menu on the left side of the page. This directs you to the Revenues and Other Sources side of the Results of Operations statement. To navigate to the Expenditures and Other Uses, select the Expenditures and Other Uses Link.

The screenshot shows the New York State Comptroller's website interface. The header includes the logo and name of the Comptroller, Thomas P. DiNapoli, and navigation links for Home, Filing Summary, Financial Statements, and Schedules. The main content area is titled 'Results of Operations' and 'Financial Statement'. There are two main buttons: 'Revenues and Other Sources' and 'Expenditures and Other Uses', with a red arrow pointing to the latter. A 'Manage Codes' button is also visible. The page shows the current fiscal period as 01/01/2023 - 12/31/2023 and the previous period as 01/01/2022 - 12/31/2022. The 'Revenues and Other Sources' section is expanded, showing a table of property taxes.

Revenues and Other Sources	
Revenues	
Property Taxes	
1001 - Real Property Taxes	\$ 0.00
1028 - Special Assessments Ad Valorem	\$ 0.00
1030 - Special Assessments	\$ 0.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>

## Changes in Fund Balance Statement

This statement reconciles the year's activity to fund balance, acts as a link between the Balance Sheet and the Results of Operations Statements and ensures proper reporting of activity. It starts with the Fund Balance as of the beginning of the year, adds any revenues, subtracts any expenditures and calculates the end of the year Fund Balance. This amount should match the Total Fund Balance reported on the Balance Sheet.

Unlike the Balance Sheet and Results of Operations Statements, the Changes in Fund Balance Statement has only one page to complete. Adjustments to beginning of the year Fund Balance can be entered using codes 8012 (Increase in Fund Balance) or 8015 (Decrease in Fund Balance). Any adjustments to Fund Balance require an explanation to be provided in the related text box.

New York State Comptroller  
THOMAS P. DINAPOLI

Annual Financial Report | Home | Filing Summary | Financial Statements | Schedules

Example Town  
Code: FYE: 12/31  
Filing Period: 01/01/2023 - 12/31/2023  
Status: In Progress

FINANCIAL STATEMENTS

- Summary
- FUND SELECTION: A - General
- A - GENERAL
  - Fund Summary
  - Balance Sheet
  - Results of Operations
  - Changes in Fund Balance**
  - Adopted Budget Summary

### Changes in Fund Balance

Financial Statement

[Analysis of Changes in Fund Balance](#)

[Manage Codes](#)

01/01/2023 - 12/31/2023

Analysis of Changes in Fund Balance	
8021 - Fund Balance - Beginning of Year	\$ 0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$ 0.00
Please Specify	
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$ 0.00
Please Specify	
8022 - Restated Fund Balance - Beginning of Year	\$ 0.00
Add Revenues and Other Sources	\$0.00
Deduct Expenditures and Other Uses	\$0.00
8029 - Fund Balance - End of Year	\$ 0.00



## Adopted Budget Summary

The Adopted Budget Summary collects the adopted budget for the fiscal period immediately following the reporting period. For example, if you are completing the AFR for the fiscal period ended in 2024, then the adopted budget information you enter should be for the fiscal period ending in 2025. The budget information is reported at a summary level.

After selecting the Adopted Budget Summary from the menu on the left side of the screen, you will be on the Estimated Revenues and Other Sources page. You will also need to complete the Estimated Appropriations and Other Uses page by selecting the link indicated in the following example.

The screenshot displays the 'Adopted Budget Summary' page for 'Example Town'. The page header includes the New York State Comptroller's name and the title 'Annual Financial Report'. The main content area features two buttons: 'Estimated Revenues and Other Sources' and 'Estimated Appropriations and Other Uses', with a red arrow pointing to the latter. Below these buttons is a 'Manage Codes' button and a date range of '01/01/2024 - 12/31/2024'. The page is divided into sections for 'Estimated Revenue' and 'Estimated Other Sources', each with a table of budget items and their values.

Estimated Revenue	
1049 - Budgeted Property Taxes	\$ 0.00
2199 - Budgeted Departmental Income	\$ 0.00
<b>Total for Estimated Revenue</b>	<b>\$0.00</b>

Estimated Other Sources	
511 - Budgeted Appropriated Reserves	\$ 0.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>

## Fund Completion

Once all data entry is complete, the fund will need to be Marked as Complete on the Fund Summary page. Select the Fund Summary link from the menu on the left side of the page.

New York State Comptroller  
THOMAS P. DINAPOLI

Annual Financial Report | Home | Filing Summary | Financial Statements | Schedules

Example Town  
Code: FYE: 12/31  
Filing Period: 01/01/2023 - 12/31/2023  
Status: In Progress

FINANCIAL STATEMENTS

- Summary
- FUND SELECTION
  - A - General
- A - GENERAL
  - Fund Summary
  - Balance Sheet
  - Results of Operations
  - Changes in Fund Balance
  - Adopted Budget Summary

### Adopted Budget Summary

Financial Statement

Estimated Revenues and Other Sources  Estimated Appropriations and Other Uses

01/01/2024 - 12/31/2024

Estimated Revenues and Other Sources	
<b>Estimated Revenue</b>	
1049 - Budgeted Property Taxes	\$ 0.00
2199 - Budgeted Departmental Income	\$ 0.00
<b>Total for Estimated Revenue</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>	
511 - Budgeted Appropriated Reserves	\$ 0.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>

On the **Fund Summary** page, review Validation rules (if any) and make necessary corrections or provide explanations as needed. Once complete click the Mark as Complete button.

If there are no generated or unexplained validation rules, the Status will update to Completed and the Mark as Complete button will update to yellow with a new possible action: Reopen Fund.

### A - General

Fund




Validation Summary

Section Information

Status	Created By User Name	Last Modified By User Name
<span style="background-color: yellow;">In Progress</span>		
Fund Category Governmental Fund	Fund Type General Fund	

## Validation rules

When you navigate to the Fund Summary page or click Mark as Complete, the application will display validation rules to ensure that data entered into the fund is correct. Any validation rules that are broken or require additional explanation will be listed on the Fund Summary page and will need to be addressed before being able to complete the fund. (1)

Validation Summary				
<input checked="" type="checkbox"/> Mark as Complete <b>1</b> <span style="float: right;"><input type="button" value="Deselect"/></span>				
This section cannot be completed until the following critical issues are resolved.				
 <b>2</b>	Assets & Deferred Outflows must equal Liabilities, Deferred Inflows & Fund Balance ⓘ	\$20,000,000.00	\$15,949,000.00	\$4,051,000.00
		Total Assets & Deferred Outflows	Total Liabilities, Deferred Inflows, and Fund Balance	Difference \$
 <input type="button" value="Edit"/> <b>3</b>	The variance between total revenues and total budgeted estimated revenues from last year's report is greater than 20%. ⓘ	\$25,000,000.00	\$68,675,022.00	64%
		Total Revenues	Total Prior Year Estimated Revenues and Other Sources	Percentage change %
	Total Fund Balance on the Balance Sheet must equal 8029 on Changes in Fund Balance ⓘ	\$15,949,000.00	(\$27,050,909.00)	\$42,999,909.00
		Total Fund Balance	Code 8029	Difference \$

There are two levels of Validation Rules:

- Critical – Indicated with a red triangle (2). These indicate an error that must be corrected and require a change to data entered into the fund/schedule to correct the issue.
- Non-Critical – Indicated with a yellow triangle (3). These indicate possible errors. These should be reviewed and either data changes should be made to resolve the edit or, if the data is correct, an explanation can be provided by clicking Edit.

Note: if there are unresolved edits (with explanations provided via the Edit button) clicking the Mark as Complete button will open the Confirm or Update Comment(s) window. After confirming the provided explanations, the Fund will be marked as complete.

### Edit Explanation

The variance between total revenues and total budgeted estimated revenues from last year's report is greater than 20%.

**Explanation \***

\$25,000,000.00	64%
Total Revenues	Percentage change %
\$68,675,022.00	
Total Prior Year Estimated Revenues and Other Sources	

You may close this window to return to data entry.

## Financial Statements Validation

Once all financial statements are marked as complete, the Validate Financials button will be available on the Financial Statement Summary page.

Clicking the Validate Financials button will run validation rules that check data entries that affect more than one fund, such as interfund transfers.

Any validation rules that are generated can be resolved by reopening a fund(s) to make changes to the data that was entered, marking the modified funds as complete and then again clicking Validate Financials again. If the values shown in the generated validation rules are accurate, then an explanation will need to be entered (the same process as fund level validation rules).

The screenshot shows the 'Financial Statements Validation' section of the New York State Comptroller's website. The page header includes the New York State Comptroller's logo and name, 'THOMAS P. DINAPOLI', and navigation tabs for 'Home', 'Filing Summary', 'Financial Statements', and 'Schedules'. The main content area is titled 'Summary Financial Statements' and includes instructions: 'Select a fund below to enter financial records, Add Fund to manually create a new fund for your filing, or Bulk Load to upload financial data from a file'. Below this are buttons for '+ Add Fund' and 'Bulk Load'. A section titled 'Financial Statements Validation' contains a green button labeled 'Validate Financials' with a checkmark icon, which is highlighted by a red arrow. Below this is a section for 'A - General' with a yellow button labeled 'Reopen Fund'. At the bottom, there is a message 'Validation Successful.' with a list icon.

## **Statement of Indebtedness Schedule**

The Statement of Indebtedness is where all debt and related activity is reported. The information that is reported on this schedule is compared against corresponding activity reported in the Financial Statements to identify possible errors.

The following topics related to completing the Statement of Indebtedness are covered in the following sections of this user manual:

- [No Prior Debt Records](#) – This section will apply if your municipality has not previously submitted a report in the online Annual Financial Reporting application or if your municipality’s last submitted report did not include any outstanding debt records.
- [No Debt to Report](#) – Municipalities with no debt to report need to verify that this is accurate by completing a disclaimer.
- [Updating Debt Records](#) – Every outstanding debt record from previous years must be updated before making any other edits to the Statement of Indebtedness.
- [Adding Debt Records](#)
- [Exporting Debt Records](#) – All debt records can be exported to a CSV file.
- [Debt Summary](#) – Provides a summary view of debt records by type of debt.
- [Updating and Adding Debt Records Required Information](#) – When adding or updating a debt record, there are questions specific to the debt type that must be answered. The following sections provide brief explanations of the applicable questions:
  - [Adding a Bond Record](#)
  - [Updating a Bond Record](#)
  - [Adding a Bond Anticipation Note \(BAN\) Record](#)
  - [Updating a BAN Record](#)
  - [Adding a Tax Anticipation Note \(TAN\), Revenue Anticipation Note \(RAN\), Budget Note \(BN\) and Deficiency Note \(DN\) Record](#)
  - [Updating a TAN, RAN, BN and DN Record](#)
  - [Adding a Capital Note \(CN\), Installment Purchase Contract \(IPC\), State or Authority Loan \(SAL\) or Other Debt Record](#)
  - [Updating a CN, IPC, SAL or Other Debt Record](#)

## No Prior Debt Records

If completing this schedule for the first time, or if your municipality has not reported debt in previous years, you will have two options for completing this schedule:

**1: Disclaimer** - If you do not have any debt data to report you may select Edit (1).

**2: Debt Records** - Select Add Record to enter debt data (2).

### Statement of Indebtedness

Schedule

Validation Summary

Mark as Complete

Disclaimer 1 [Edit](#)

Enter your debt information below. If you do not have any, click Edit to indicate that you have no debt information to report.


Debt Records

2 [+ Add Record](#)

Status	Debt Type / Purpose	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
No Records Found										

## No Debt to Report


If your municipality does not have any debt data to report, then select the Edit button in the Disclaimer section.

Disclaimer  [Edit](#)

Enter your debt information below. If you do not have any, click Edit to indicate that you have no debt information to report.

Edit Disclaimer ×

**By checking this box, you are indicating your local government has no debt information to report for this fiscal period.**

 [Save](#)

The Edit Disclaimer window will open. Select the checkbox to indicate your municipality has no debt information to report.

Select Save. You can now mark the schedule complete.





## Updating Debt Records

All outstanding debt records must be updated before any new debt records can be added to the schedule. To update a record, select Edit next to the appropriate debt issue.

Debt Records Debt Summary

Debt Type  Debt Purpose  Issue Date  Maturity Date  Status  Clear Filters

Enter data on all existing debt records to be allowed to add debt records or to save the schedule as complete.

	Status	Debt Type / Purpose	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
	Yes	Bond Test	03/08/2021	03/08/3031	\$99,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,300.00
	Yes	Bond Anticipation Note Test	03/01/2021	03/01/2022	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00
	Yes	Installment Purchase Contract Test	03/10/2021	03/10/2022	\$9,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00
	Yes	Revenue Anticipation Note Test	03/05/2021	03/05/2022	\$9,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00

[After you select a debt record to update, a data entry window will open with questions specific to the debt type. You can review the list of questions, and brief explanations, for each debt type at the following links:](#)

[Updating a Bond Record](#) [Updating a BAN Record](#)

[Updating a TAN, RAN, BN or DN Record](#)


[Updating a CN, IPC, SAL or Other Debt Record](#)



## Adding Debt Records

Once all existing debt records (if any) have been updated a new record can be added by selecting Add Record.

Debt Records

 [+ Add Record](#)

Status	Debt Type / Purpose	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
No Records Found										

The Add Debt Record window will open. Select the debt type from the dropdown menu.

[After you select a debt type to add, a data entry window will open with questions specific to the debt type. You can review the list of questions, and explanations, for each debt type at the following links:](#)

[Adding a Bond Record](#) [Adding a BAN Record](#)

[Adding a TAN, RAN, BN or DN Record](#) [Adding a CN, IPC or SAL or Other Debt Record](#)

Add Debt Record✕

**Select the debt type \*** 

Choose One▼

---

 Save 

## Exporting Debt Records

The Statement of Indebtedness provides an option to export your debt record entries to a CSV file. To export the data, select CSV located at the bottom of the debt record table. If you have filtered the data, only the visible data will be included in the exported CSV file.

Debt Records
Debt Summary

+ Add Record

Debt Type

Debt Purpose

Issue Date

Maturity Date

Status

+ Clear Filters

	Status	Debt Type / Purpose	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
<span style="background-color: #0056b3; color: white; padding: 2px 5px; border-radius: 3px;">Edit</span>	Done	Bond Test	03/08/2021	03/08/3031	\$97,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,800.00
<span style="background-color: #0056b3; color: white; padding: 2px 5px; border-radius: 3px;">Edit</span>	Done	Capital Note Test	03/10/2021	03/10/2022	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,500.00)	\$0.00
<span style="background-color: #0056b3; color: white; padding: 2px 5px; border-radius: 3px;">Edit</span>	Done	Other Test	03/10/2021	03/10/2022	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,500.00)	\$0.00


Export to CSV
←

Once you have selected CSV the data will export in the following format.

	A	B	C	D	E	F	G	H	I	J	K
1	Status	Debt Type / Purpose	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
2	Done	Test / Bond	3/8/2021	3/8/3031	\$97,800.00	\$0.00	\$4,000.00	\$0.00	\$500.00	\$0.00	\$94,300.00
3	Done	Test / Bond	3/24/2021	3/8/3031	\$99,600.00	\$0.00	\$4,000.00	\$5,000.00	\$500.00	\$0.00	\$91,100.00
4	Done	Test / Bond Anticipation Note	3/1/2021	3/1/2027	\$8,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
5	Done	Test / Installment Purchase Contract	3/10/2021	3/10/2022	\$8,100.00	\$0.00	\$13,100.00	\$0.00	\$0.00	\$5,000.00	\$0.00
6	Done	Test / Revenue Anticipation Note	3/5/2021	3/5/2022	\$9,500.00	\$0.00	\$9,500.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Done	Test / Budget Note	3/5/2021	3/5/2022	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00

## Debt Summary

To view a summary of debt listed by type, select Debt Summary. This will present the totals for each type of outstanding debt type.

Debt Records							
Debt Summary 							
Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid from debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$197,400.00	\$0.00	\$8,000.00	\$5,000.00	\$1,000.00	\$0.00	\$185,400.00
Bond Anticipation Note	\$8,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
Installment Purchase Contract	\$8,100.00	\$0.00	\$13,100.00	\$0.00	\$0.00	\$5,000.00	\$0.00
Revenue Anticipation Note	\$9,500.00	\$0.00	\$9,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Budget Note	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$231,000.00</b>	<b>\$3,000.00</b>	<b>\$41,600.00</b>	<b>\$5,000.00</b>	<b>\$1,000.00</b>	<b>\$5,000.00</b>	<b>\$193,400.00</b>

### **Adding a Bond Record**

**Was this debt administered by EFC?** Environment Facility Corporation, this debt is generally related to clean water and drinking water projects.

**Was this debt administered by USDA?** United States Department of Agriculture

**Was this debt a private sale?** These types of sales are generally negotiated and are not competitively bid.

**Enter the name of the lender.** If the debt is a private sale, then lender name is required.

**Enter the primary purpose of this debt.** There may be several purposes for a debt issuance, please list only the most significant in this field.

**Is this debt school related?** This applies to the cities of Buffalo, Rochester, Syracuse and Yonkers because they have dependent school districts.

**Select the funds responsible for paying the debt.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Enter the date on which the sale of the debt was closed.** Commonly referred to as issue date.

**Enter the date of final maturity.** Date when this debt is expected to be paid in full.

**Enter the amount of debt issued.** Required if the debt was issued during the reporting fiscal period.

**Enter the amount of the debt issued into proprietary funds.** Required if a proprietary fund is responsible for paying on the debt and the debt was issued during the reporting fiscal period.

**The issue date for this debt is prior to the current reporting period. Enter the amount outstanding at the end of the prior reporting period.**  
Required if the issue date is prior to the reporting fiscal period. This occurs when a debt was issued in a prior reporting period and was not reported

**If the bond was refunded, enter the amount refunded.** If any portion of the bond was refunded by a newly issued bond, then enter the refunded amount.

**Select the type of refunding.** Indicate whether the refunding is advanced or current. An advanced refunding bond defeases (pays off) an existing bond prior to its maturity date. A current refunding bond defeases an existing bond within 90 days of its maturity date.

**Enter the principal paid during the reporting period, excluding refunded debt.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds

**Enter the principal paid out of proprietary funds.** Enter the amount of principal paid from the proprietary funds during the reporting fiscal period.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**Enter the amount of accreted interest.** Enter the amount of interest on the debt that was added to the principal during the fiscal period. Most records won't have this.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward.

### Updating a Bond Record

**Responsible Fund(s), update if necessary.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected. An update may be required if a fund was previously entered in error or if a fund has paid off the debt it was responsible for paying

**Prior period adjustment.** Enter the adjustment value to correct for any errors or discrepancies in the carried over beginning balance amount.

**If the bond was refunded, enter the amount refunded.** If any portion of the bond was refunded by a newly issued bond, then enter the refunded amount.

**Select the type of refunding.** Indicate whether the refunding is advanced or current. An advanced refunding bond defeases (pays off) an existing bond prior to its maturity date. A current refunding bond defeases an existing bond 90 ninety days of its maturity date.

**Enter the principal paid during the reporting period, excluding refunded debt.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds

**Enter the principal paid out of proprietary funds.** Enter the amount of principal paid from the proprietary funds during the reporting fiscal period.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**Enter the amount of accreted interest.** Enter the amount of interest on the debt that was added to the principal during the fiscal period. This is rare and most entities will not have an amount to report here.

**The debt has passed its maturity date and still carries an outstanding balance, Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full, and

### Adding a BAN Record

**Was this debt administered by EFC?** Environment Facility Corporation, this debt is generally related to clean water and drinking water projects.

**Was this debt a private sale?** These types of sales are generally negotiated and are not competitively bid.

**Enter the name of the lender.** If the debt is a private sale, then lender name is required.

**Enter the primary purpose of this debt.** There may be several purposes for a debt issuance, please list only the most significant in this field.

**Is this debt school related?** This applies to the cities of Buffalo, Rochester, Syracuse, and Yonkers because they have dependent school districts.

**Select the funds responsible for paying the debt.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Enter the date on which the sale of the debt was closed.** Commonly referred to as issue date.

**Enter the date of final maturity.** Date when this debt is expected to be paid in full.

**Enter the amount of debt issued.** Required if the debt was issued during the reporting fiscal period.

**The issue date for this debt is prior to the current reporting period. Enter the amount outstanding at the end of the prior reporting period.**

Required if the issue date is prior to the reporting fiscal period. This occurs when a debt was issued in a prior reporting period and was not reported

**If applicable, enter new money amount on this issuance.** Required if the issue date is prior to the current reporting period. This would occur if you are renewing an existing BAN and obtaining additional funds as part of that renewal. The new money would be reported here.

**Enter the amount of debt paid from bond proceeds.** Enter amount paid from bond proceeds.

**Enter the principal paid during the reporting period, excluding payments from bond proceeds.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds.

**Enter the principal paid out of proprietary funds.** Enter the amount of principal paid from the proprietary funds during the reporting fiscal period.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and

### **Updating a BAN Record**

**Select the funds responsible for paying the debt.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Prior period adjustment.** Enter the adjustment value to correct for any errors or discrepancies in the carried over beginning balance amount.

**If the BAN was renewed, enter the amount renewed.** Enter the amount of BAN debt renewed into a new BAN issuance.

**If new money was issued, enter the amount.** Required if the issue date is prior to the current reporting period.

**Enter the new maturity date.** Date when this debt is expected to be liquidated.

**Enter the amount of debt paid from bond proceeds.** Enter amount paid from bond proceeds.

**Enter the principal paid during the reporting period, excluding payments from bond proceeds.** This amount should match debt principal payments reported in the Financial Statements including the amount paid (if any) from proprietary funds

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward.

### **Adding a TAN, RAN, BN and DN Record**

All of these notes generally have a maturity of one year or less and provide short-term financing of operations.

#### **Was this debt a private sale?**

These types of sales are generally negotiated and are not competitively bid.

**Enter the name of the lender.** If the debt is a private sale, then lender name is required.

**Enter the primary purpose of this debt.** There may be several purposes for a debt issuance; please list only the most significant in this field.

**Is this debt school related?** This applies to the cities of Buffalo, Rochester, Syracuse and Yonkers because they have dependent school districts.

**Select the funds responsible for paying the debt.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Enter the date on which the sale of the debt was closed.** Commonly referred to as issue date.

**Enter the date of final maturity.** Date when this debt is expected to be paid in full.

**Enter the amount of debt issued.** Required if the debt was issued during the reporting fiscal period.

**The issue date for this debt is prior to the current reporting period. Enter the amount outstanding at the end of the prior reporting period.**

Required if the issue date is prior to the reporting fiscal period. This occurs when a debt was issued in a prior reporting period and was not reported

**Enter the principal paid during the reporting period.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward.



### **Updating a TAN, RAN, BN and DN Record**

**Responsible Fund(s), update if necessary.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Prior period adjustment.** Enter the adjustment value to correct for any errors or discrepancies in the carried over beginning balance amount.

**Enter the principal paid during the reporting period.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance, Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward.

### **Adding a CN, IPC, SAL or Other Debt Record**

These debt instruments are for various purposes, but all require the same information to be added to the Statement of Indebtedness.

**Was this debt a private sale?** These types of sales are generally negotiated and are not competitively bid.

**Enter the name of the lender.** If the debt is a private sale, then lender name is required.

**Enter the primary purpose of this debt.** There may be several purposes for a debt issuance; please list only the most significant in this field.

**Is this debt school related?** This applies to the cities of Buffalo, Rochester, Syracuse, and Yonkers because they have dependent school districts.

**Select the funds responsible for paying the debt.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Enter the date on which the sale of the debt was closed.** Commonly referred to as issue date.

**Enter the date of final maturity.** Date when this debt is expected to be paid in full.

**Enter the amount of debt issued.** Required if the debt was issued during the reporting fiscal period.

**Enter the amount of debt issued into proprietary funds.** Required if a proprietary fund is responsible for paying on the debt and the debt was issued during the reporting fiscal period.

**The issue date for this debt is prior to the current reporting period. Enter the amount outstanding at the end of the prior reporting period.**

Required if the issue date is prior to the reporting fiscal period. This occurs when a debt was issued in a prior reporting period and was not reported.

**Enter the principal paid during the reporting period.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds.

**Enter the principal paid out of proprietary funds.** Enter the amount of principal paid from the proprietary funds during the reporting fiscal period.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward.

## Updating a CN, IPC, SAL or Other Debt Record

**Responsible Fund(s), update if necessary.** In the dropdown menu, place a check mark next to the responsible funds. More than one fund may be selected.

**Prior period adjustment.** Enter the adjustment value to correct for any errors or discrepancies in the carried over beginning balance amount.

**Enter the principal paid during the reporting period.** This amount should match debt principal payments reported in the financial statements including the amount paid (if any) from proprietary funds.

**Enter the interest paid during the reporting period.** This amount should match interest payments reported in the financial statements.

**The debt has passed its maturity date and still carries an outstanding balance. Explain the circumstances causing this.** In the case that debt carries a balance after its final maturity date, then an explanation is required. The explanation should detail why this has not been paid in full and what the plan is for the debt going forward

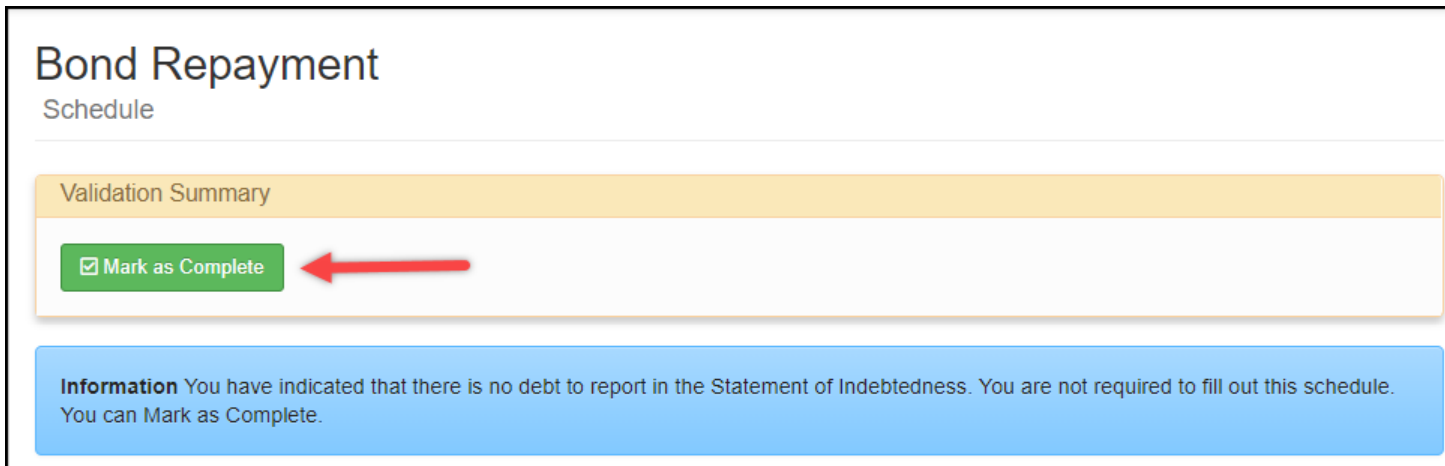
## Bond Repayment Schedule

This schedule collects the total expected annual principal and interest payments for all outstanding bonds listed on the Statement of Indebtedness.

**The Bond Repayment Schedule will not be available until after the Statement of Indebtedness is completed.**

### **If There Are No Outstanding Bonds**

The following screen will appear indicating the Statement of Indebtedness does not include any bond debt that needs to be reported on this schedule. Select Mark as Complete to confirm that there are no outstanding bonds and close the Bond Repayment Schedule.



The screenshot displays the 'Bond Repayment Schedule' interface. At the top, the title 'Bond Repayment Schedule' is shown. Below the title is a 'Validation Summary' section with a yellow background. Inside this section, there is a green button labeled 'Mark as Complete' with a checkmark icon. A red arrow points to this button. Below the validation summary is a blue information box containing the text: 'Information You have indicated that there is no debt to report in the Statement of Indebtedness. You are not required to fill out this schedule. You can Mark as Complete.'

## If There Are Outstanding Bonds

If the Statement of Indebtedness lists outstanding bond debt, you will see the following schedule. The last Fiscal Year Ending corresponds with the latest bond maturity date reported on the Statement of Indebtedness. The total of the Bond Principal Due column should equal the Total Bond Ending Balance from the Statement of Indebtedness.

Select Edit (1) to begin entering the bond principal and interest due for each fiscal year.

### Bond Repayment

Schedule

Validation Summary

Mark as Complete

Summary 1 [Edit](#)

For each fiscal year below enter the total amount of all Bond principal and Bond interest payable for that fiscal year. The system will populate the fiscal years in the table based upon the maturity dates entered in the Statement of Indebtedness. The Total Due Column is calculated as the total of the Principal Due and Interest Due for the individual fiscal years. The Balance column is calculated as the amount of principal outstanding for all Bonds at the end of that fiscal year. The Balance should end at zero in the last fiscal year.

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$10,000.00	\$1,000.00	\$11,000.00	\$90,000.00
2026	\$10,000.00	\$1,000.00	\$11,000.00	\$80,000.00
2027	\$10,000.00	\$1,000.00	\$11,000.00	\$70,000.00
2028	\$10,000.00	\$1,000.00	\$11,000.00	\$60,000.00
2029	\$10,000.00	\$1,000.00	\$11,000.00	\$50,000.00
2030	\$50,000.00	\$1,000.00	\$51,000.00	\$0.00
<b>Total</b>	<b>\$100,000.00</b>	<b>\$6,000.00</b>	<b>\$106,000.00</b>	
	<b>\$100,000.00</b>	<b>Total Bond Ending Balance from Statement Of Indebtedness</b>		

**Total Bond Principal Due should equal the Total Ending Bond Ending Balance from the Statement of Indebtedness.**

## Entering Data – Bond Repayment Schedule

Selecting Edit will open the Bond Repayment Worksheet.

Enter the Bond Principal Due and Bond Interest Due for each Fiscal Year.

When done, select Save.

**Bond Repayment Worksheet** ✕

For each fiscal year below enter the total amount of all Bond principal and Bond interest payable for that fiscal year. The system will populate the fiscal years in the table based upon the maturity dates entered in the Statement of Indebtedness. The Total Due Column is calculated as the total of the Principal Due and Interest Due for the individual fiscal years. The Balance column is calculated as the amount of principal outstanding for all Bonds at the end of that fiscal year. The Balance should end at zero in the last fiscal year.

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$ 10,000.00	\$ 1,000.00	\$11,000.00	\$90,000.00
2026	\$ 10,000.00	\$ 1,000.00	\$11,000.00	\$80,000.00
2027	\$ 10,000.00	\$ 1,000.00	\$11,000.00	\$70,000.00
2028	\$ 10,000.00	\$ 1,000.00	\$11,000.00	\$60,000.00
2029	\$ 10,000.00	\$ 1,000.00	\$11,000.00	\$50,000.00
2030	\$ 50,000.00	\$ 1,000.00	\$51,000.00	\$0.00
<b>Total</b>	<b>\$100,000.00</b>	<b>\$6,000.00</b>	<b>\$106,000.00</b>	

\$100,000.00
**Total Bond Ending Balance from Statement Of Indebtedness**

---

**Total Bond Principal Due should equal the Total Ending Bond Ending Balance from the Statement of Indebtedness.**

Save

## Bond Repayment Schedule Summary and Completion

Select Mark as Complete at the top of the page.


Validation rules will compare entries against the Statement of Indebtedness.

### Bond Repayment

Schedule

---

Validation Summary

Mark as Complete 

---

Summary [Edit](#)

For each fiscal year below enter the total amount of all Bond principal and Bond interest payable for that fiscal year. The system will populate the fiscal years in the table based upon the maturity dates entered in the Statement of Indebtedness. The Total Due Column is calculated as the total of the Principal Due and Interest Due for the individual fiscal years. The Balance column is calculated as the amount of principal outstanding for all Bonds at the end of that fiscal year. The Balance should end at zero in the last fiscal year.

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$10,000.00	\$1,000.00	\$11,000.00	\$90,000.00
2026	\$10,000.00	\$1,000.00	\$11,000.00	\$80,000.00
2027	\$10,000.00	\$1,000.00	\$11,000.00	\$70,000.00
2028	\$10,000.00	\$1,000.00	\$11,000.00	\$60,000.00
2029	\$10,000.00	\$1,000.00	\$11,000.00	\$50,000.00
2030	\$50,000.00	\$1,000.00	\$51,000.00	\$0.00
<b>Total</b>	<b>\$100,000.00</b>	<b>\$6,000.00</b>	<b>\$106,000.00</b>	
	<b>\$100,000.00</b>	<b>Total Bond Ending Balance from Statement Of Indebtedness</b>		

Total Bond Principal Due should equal the Total Ending Bond Ending Balance from the Statement of Indebtedness.

## Bank Reconciliation Schedule

The purpose of this schedule is to ensure that every municipal bank account is reconciled against account balances recorded in the Financial Statements and to ensure that deposits and investments are properly secured. There are four sections to this schedule.

1. **Accounts**—list of bank accounts including associated funds, bank balance and reconciliation of activities not reflected in bank balance.
2. **Collateralization of Cash**—ensures that bank deposits are properly secured.
3. **Investments and Collateralization of Investments**—captures the market value of any municipal investments and ensure investments are secured.
4. **Mark as Complete**—runs validation rules to ensure accurate reporting and finalizes the schedule.

### Adding Bank Account Records

### Bank Reconciliation

Schedule

**Validation Summary**  
 Mark as Complete **4**

**Accounts** **1** [Add Record](#)  
Include all checking, savings, C.D., and other accounts.  

Account No	Account Type	Associated Fund(s)	Bank Balance	Deposits in Transit	Outstanding Checks	Adjustments	Total
No Records Found							

**Collateralization of Cash** **2** [Edit](#)

Total Bank Balance	\$0.00
FDIC Insurance	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$0.00</b>

**Investments and Collateralization of Investments** **3** [Edit](#)

Investments from Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00



First, select Add Record in the Accounts section.

Account No	Account Type	Associated Fund(s)	Bank Balance	Deposits in Transit	Outstanding Checks	Adjustments	Total
No Records Found							

The Add Bank Account data entry window will open.  
Complete the following fields:

**Account number** – Limited to four digits, used to identify accounts.

**Account Type** – Select either Checking, Savings, Certificate of Deposit, or Other (if Other is selected you will need to specify what kind of account).

**Associated Fund(s)** – From the dropdown menu select the funds reported in the Financial Statements that are associated with this bank account. Selecting funds will place a small checkmark next to their name.

**Bank Balance** – Enter the unadjusted end of the year bank account balance according to the bank statement.

**Deposits in Transit** – Enter the total amount of any deposits that have been made but not yet posted to the bank account, according to the end of the year bank statement.

**Adjustments** – Enter any adjustments to the bank balance other than deposits in transit or outstanding checks.

**Outstanding Checks** – Enter the total amount of any disbursements by check that have been made but not yet posted to the bank account, according to the end of the year bank statement.

Account No \*

Account Type \*

Associated Fund(s) \*

Bank Balance

Deposits in Transit

Adjustments

Outstanding Checks

Save

## Collateralization of Cash

Select Edit in the Collateralization of Cash box to begin entering amounts.

Collateralization of Cash 	
<b>Total Bank Balance</b>	<b>\$500,000.00</b>
FDIC Insurance	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$0.00</b>

The Edit Collateralization of Cash window will open. Complete the following:

**FDIC Insurance** (*Federal Deposit Insurance Corporation*) – Enter the total amount of FDIC coverage securing bank deposits.

**Collateralized with Securities held in possession of the municipality or its agent or otherwise secured** – Enter the total value of securities and other collateral held to secure bank deposits.

Select Save when complete.

### Edit Collateralization of Cash ✕

**FDIC Insurance**


\$

Amount between 0 and 999,999,999,999.99.

**Collateralized with Securities held in possession of the municipality or its agent or otherwise secured**

\$

Amount between 0 and 999,999,999,999.99.

 **Save**

## Investments and Collateralization of Investments

Select Edit in the Investments and Collateralization of Investments box to begin entering amounts.

Investments and Collateralization of Investments	
<b>Investments from Financials</b>	<b>\$0.00</b>
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

The Edit Investments and Collateralization of Investments window will open. Complete the following:

**Market Value as of Fiscal Year End Date** – If you reported investments in the Financial Statements, then you are required to enter the market value of those assets here.

**Collateralized with Securities held in possession of the municipality or its agent or otherwise secured** – Enter the total value of securities or other collateral held to secure these investments.

Select Save.

Once you have completed the data entry, you may select the Mark as Complete button to run validation and complete the schedule.

### Edit Investments and Collateralization of Investments

**Market Value as of Fiscal Year End Date \***

\$

Amount between 0 and 999,999,999,999.99.

**Collateralized with Securities held in possession of the municipality or its agent or otherwise secured \***

\$

Amount between 0 and 999,999,999,999.99.

### Validation Summary

## **Employee and Retiree Benefits Schedule**

This schedule collects information on the costs of providing benefits to employees, volunteers and retirees. Depending on the method of accounting your municipality uses to report benefits, it may not be clear how much is being spent on each benefit.

All employee benefits are accounted for using the 8 object of expenditure, but there are two acceptable methods of accounting for employee and retiree benefits commonly referred to as the distributed and undistributed methods.

1. Distributed Method – The cost of providing employee benefits is reported as a cost of the function that it applies to. The portion of all employee benefits provided (insurance, Social Security, retirement, etc.) that apply to a particular department are charged to that department. For example, the total of all employee benefits provided to the police would be reported in code 3102.8 (Police, Employee Benefits).
2. Undistributed Method – The cost of providing employee benefits are reported as a total provided to all staff, but broken down to the specific benefit. For example, the total paid for health insurance provided to all staff could be reported in code 9060.8 (Hospital and Medical/Dental Insurance, Employee Benefits).

The Distributed Method shows the total cost of providing a function or department (inclusive of benefits), but it does not provide a breakdown of the specific benefits being provided. The Employee and Retiree Benefits Schedule requires a breakout of what the municipality pays for each specific benefit provided and information on those receiving the benefits.

## Employee and Retiree Benefits Schedule Overview

There are four sections to this schedule:

1. Disclaimer (1) – If there are no employee benefit costs to report, then select the Edit button in the Disclaimer section.
2. Total Number (2) – Report the number of full-time employees, part-time employees, volunteers and retirees that received paid benefits.
3. Benefits Paid (3) – Report the cost of providing each employee benefit and indicate the number of staff that receive the benefit. The cost is compared against what is reported in the Financial Statements.
4. Validation Summary (4) – Select Mark as Complete when finished to complete the schedule.

### Employee and Retiree Benefits

Schedule

Validation Summary

Mark as Complete **4**

Disclaimer **1** [Edit](#)

Enter your Employee Benefits information below. If you do not have any, click Edit to indicate that you have no employee benefits information to report.

Total Number **2** [Edit](#)

Provide count as of the end of the fiscal year. For Employees, use the last payroll of the fiscal year. You must complete this section before you can complete the Benefits Paid Section.


Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
0	0	0	0

Benefits Paid

Employee Benefits Paid	Employee Benefits Paid from Financials		Number Receiving Benefits				
Provide amounts spent on each category of benefits.	Amounts displayed here will only be final when the financials section is saved as complete.		Provide counts of those that received benefits as of the end of the fiscal year. For employees use the last payroll of the fiscal year.				
Benefit	Amount	Expenditure Codes	Amount	Full Time	Part Time	Volunteer	Retiree
<input checked="" type="checkbox"/> Edit State Retirement System	\$0.00	90108	\$0.00	0	0	0	0
<input checked="" type="checkbox"/> Edit Police Retirement	-	90158	\$0.00	-	-	-	-

## Municipality With No Employee Benefits

If your municipality does not provide any benefits then select the Edit button in the Disclaimer section.

Disclaimer 

Enter your Employee Benefits information below. If you do not have any, click Edit to indicate that you have no employee benefits information to report.


The Edit Disclaimer window will open. Select the checkbox to confirm your municipality has no employee benefits to report and then provide a reason in the textbox.

Select Save. You can now mark the fund complete.

Edit Disclaimer ✕

By checking this box, you are indicating your local government had no employee benefits to report for this fiscal period.


Reason \*



## Municipality Reporting Benefits

### Reporting the Number of Employees

Select Edit in the Total Number box to begin completing this section.

Total Number 			
Provide count as of the end of the fiscal year. For Employees, use the last payroll of the fiscal year. You must complete this section before you can complete the Benefits Paid Section.			
Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
-	-	-	-

The Edit Total Numbers window will open. Enter the total number of full-time employees, part-time employees, volunteers with paid benefits and retirees with paid benefits.

The numbers entered should be for the fiscal period of the report and will be the maximum allowed for the Number Receiving Benefits entered in the Benefits Paid section of this schedule.

### Edit Total Numbers

Provide count as of the end of the fiscal year. For Employees, use the last payroll of the fiscal year.

**Full Time Employees**

Value between 0 and 999,999.

**Part Time Employees**


Value between 0 and 999,999.

**Volunteers With Paid Benefits**

Value between 0 and 999,999.

**Retirees With Paid Benefits**

Value between 0 and 999,999.














 Save

## Reporting the Benefit Costs

**Employee Benefits Paid From Financials** – These two columns list the expenditure codes and the amounts reported in the Financial Statements (Undistributed Method). Near the bottom of the column is the total of all other expenditures ending with object code 8 (Distributed Method).

**Employee Benefits Paid** – Enter the total cost for each benefit provided by selecting Edit next to the applicable benefit descriptions. The amounts entered here should be at least as much as the corresponding amounts in the Employee Benefits Paid from Financials column.

**Benefits that you are required to update because an amount was reported in the Financial Statements, will have the Edit button highlighted in red.**

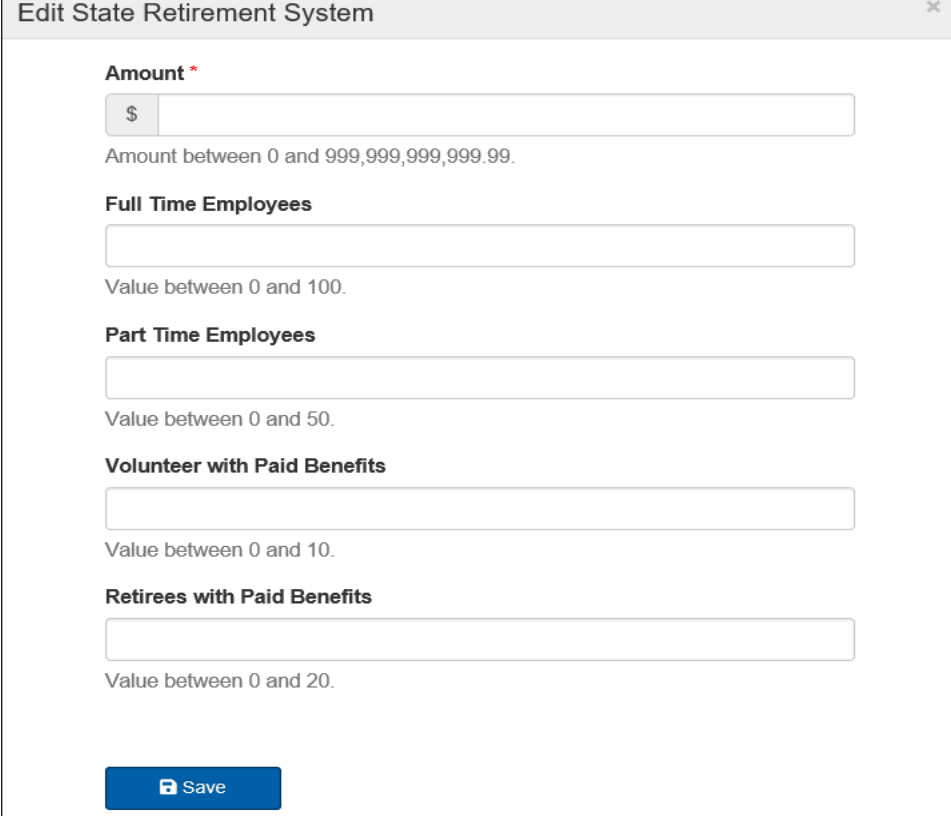
Employee Benefits Paid			Employee Benefits Paid from Financials	
Provide amounts spent on each category of benefits.			Amounts displayed here will only be final when the financials section is saved as complete.	
	Benefit	Amount	Expenditure Codes	Amount
	State Retirement System	\$5,000.00	90108	\$5,000.00
	Police Retirement	-	90158	\$0.00
	Fire Retirement	-	90168	\$0.00
	Local Pension Fund	-	90258	\$0.00
	Social Security	\$0.00	90308	\$3,000.00
	Worker's Compensation	-	90408	\$0.00
	Life Insurance	\$0.00	90458	\$0.00
	Unemployment Insurance	-	90508	\$0.00
	Disability Insurance	-	90558	\$0.00
	Hospital, Medical and Dental Insurance	\$0.00	90608	\$10,000.00
	Union Welfare Benefits	-	90708	\$0.00
	Supplemental Benefit Payments to Disabled Firefighters	-	90858	\$0.00
	Employee Benefits, Other	-	90898	\$0.00
			All others with Object Code 8	\$3,000.00
	Total Employee Benefits Paid	\$5,000.00	Total Employee Benefits Paid from Financials	\$21,000.00



### Entering the Data

Selecting Edit in the benefits section will open the data entry window for that specific benefit (State Retirement System in this example).

Enter the total amount expended for each benefit and the number of full-time employees, part-time employees, volunteers and retirees that received this benefit.



The screenshot shows a window titled "Edit State Retirement System" with a close button (X) in the top right corner. The window contains several input fields with labels and validation ranges:

- Amount \***: A text input field with a dollar sign (\$) on the left. Below it, the text "Amount between 0 and 999,999,999,999.99." is displayed.
- Full Time Employees**: A text input field. Below it, the text "Value between 0 and 100." is displayed.
- Part Time Employees**: A text input field. Below it, the text "Value between 0 and 50." is displayed.
- Volunteer with Paid Benefits**: A text input field. Below it, the text "Value between 0 and 10." is displayed.
- Retirees with Paid Benefits**: A text input field. Below it, the text "Value between 0 and 20." is displayed.

At the bottom of the window is a blue button with a lock icon and the text "Save".

Once all applicable employee benefits have been updated, or you've indicated that the municipality provides no benefits, you may select Mark as Complete in the Validation Summary section.



The screenshot shows a section titled "Validation Summary" with a yellow header. Below the header is a green button with a checkmark icon and the text "Mark as Complete". A red arrow points to the right side of the button.

## Fire District Questionnaire

This schedule, required for fire districts only, collects information related to a district's compliance with selected statutes and recommended best practices. This schedule can be completed prior to the completion of the financial statements.


Select the Edit button to begin entering your answers to the questionnaire.

### Fire District Questionnaire

Schedule

**Validation Summary**  
 Mark as Complete

☰ Validation Successful.

**Questions**  [Edit](#)

1. Has your Fire District adopted a written procurement policy and is it complied with?	Yes
2. Does your Fire District have a written travel policy and is it complied with?	Yes
3. Does your Fire District perform monthly bank reconciliations?	Yes
4. Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Yes
5. Has your Fire District contracted to have an independent audit of its financial statements?	Yes
6. What is your Fire District's statutory spending Limitation* for the next fiscal year?	\$500,000.00
7. What is your Fire District's statutory spending limitation margin* for the next fiscal year?	\$5,000.00
8. Does your Fire District have a Length of Service Award Program (LOSAP) for volunteer firefighters?	Yes

\*Fire District ARM can be used to calculate your Fire District's Statutory spending limitation and spending limitation margin.

Selecting Edit will open the data entry window. You are required to answer each of the questions by selecting either Yes or No, except for the statutory spending limitation and the statutory spending limitation margin which need to be calculated by each fire district.

If you have questions on how to calculate the statutory spending limitation or the related margin, then please refer the [Fire District Accounting and Reporting Manual](#).

Once entries are complete, select Save to update the schedule and then select Mark as Complete at the top of the schedule.

### Questions

1. Has your Fire District adopted a written procurement policy and is it complied with? \*

Yes  No

2. Does your Fire District have a written travel policy and is it complied with? \*

Yes  No

3. Does your Fire District perform monthly bank reconciliations? \*

Yes  No

4. Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39? \*

Yes  No

5. Has your Fire District contracted to have an independent audit of its financial statements? \*

Yes  No

6. What is your Fire District's statutory spending Limitation for the next fiscal year? \*

\$

Amount should be greater than 0 and less than or equal to 999,999,999,999.99.

7. What is your Fire District's statutory spending limitation margin for the next fiscal year? \*

\$

Amount should be between -999,999,999,999.99 and 0.00.

8. Does your Fire District have a Length of Service Award Program (LOSAP) for volunteer firefighters? \*

Yes  No

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