


# Reporting Requirements

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Division of Local Government and School Accountability



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

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# Purpose of Reporting

- Ensure decision makers have the information they need.
- Inform the public.



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# Purpose of Reporting

- Accurate, Reliable, and Current
- Communication
- Summary of Operations
- Internal Controls
- Analysis
- Budgeting
- Multi-Year Planning



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## Budget Status Report

- Provides year-to-date revenues and expenditures compared to adopted budget.
  - Highlights unfavorable variances
  - Provide projections

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## Budget Status Reports

CITY OF XYZ GENERAL FUND						
Budget-to-Actual Report for the 6 Months ended June 30						
(A) Revenues	(B) Actual Last Year 12 Months	(C) Current Budget 12 Months	(D) Actual To-Date 6 Months	(E) Current Variances D - C (Unfavorable)	(F) Projected for Year 12 Months	(G) Projected Variance F - C (Unfavorable)
Property Taxes	\$ 215,000	\$ 220,000	\$ 220,000	\$ 0	\$ 220,000	\$ 0
State Aid	310,000	325,000	175,000	(150,000)	350,000	25,000
User Charges	14,000	17,000	9,000	(8,000)	18,000	1,000
Departmental Income	27,000	30,000	17,000	(13,000)	35,000	5,000
Sales Tax	245,000	270,000	100,000	(170,000)	200,000	(70,000)
Federal Aid	17,000	25,000	10,000	(15,000)	17,000	(8,000)
Interfund Transfers	0	0	0	0	0	0
Other						
<b>Total Revenues</b>	<b>\$28,000</b>	<b>\$87,000</b>	<b>\$31,000</b>	<b>(\$56,000)</b>	<b>\$40,000</b>	<b>(47,000)</b>

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## Budget Status Reports

Expenditures	(B) Actual Last Year	(C) Current Budget	(D) Actual To-Date	(E) Current Variances	(F) Projected for Year	(G) Projected Variance
General Government	120,000	142,000	80,000	62,000	130,000	12,000
Public Safety	280,000	300,000	162,000	138,000	315,000	(15,000)
Health	17,000	19,000	7,000	12,000	15,000	4,000
Transportation	255,000	272,000	145,000	127,000	280,000	(8,000)
Economic Assistance	14,000	12,000	18,000	(6,000)	22,000	(10,000)
Home and Community	30,000	37,000	21,000	16,000	43,000	(6,000)
Employee Benefits	29,000	42,000	24,000	18,000	52,000	(10,000)
Debt Service	94,000	63,000	30,000	33,000	63,000	0
Other						
<b>Total Expenditures</b>	<b>\$ 839,000</b>	<b>\$ 887,000</b>	<b>\$ 487,000</b>	<b>\$ 400,000</b>	<b>\$ 920,000</b>	<b>\$ (33,000)</b>

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## Other Interim Reports

- Monthly Supervisor's Report (Towns)
  - Cash Receipts & Disbursements (TL\$27[1])
- Bank Reconciliations
  - Accompanied by statement & canceled checks
- Abstracts with Actual Bills to be Paid
  - Accompanied by **ALL** supporting documentation

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## Other Interim Reports

- Construction
  - Status of current capital projects
  - Cost to date compared to project budget
- Procurement
  - Purchase order issued/ contracts entered into
- Personnel Report
  - Review of staff levels
  - Vacancies

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## Other Interim Reports

- Except where otherwise noted, the Board is responsible for setting the amount of detail and the types of recommended reports they require; as well as the frequency for receiving the reports.
- It is the responsibility of Management to ensure the reports are delivered to the Board on time and are accurate.

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## Annual Reports

- Annual Update Document (AUD) or ST-3
- Justice Court Fund
- Property Tax Cap Compliance
- Constitutional Tax Limit
- Foreign Fire Insurance
- Constitutional Debt Limit
- Tax Data Verification

<http://osc.state.ny.us/localgov/finreporting/index.htm>



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## Annual Financial Report to OSC

- All cities and counties have up to 120 days after the close of their fiscal year to file their AUD. This is a firm deadline and there is no flexibility given to OSC to extend the filing date beyond this period.
- Fire districts have up to 60 days after close of their fiscal year and may request an extension of an additional 60 days.



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## AUD Filing Timelines

### Towns and Villages

Population	Deadline	Extension
20,000 or more	120 days	None
5,000 – 19,999	90 days	30 days*
Less than 5,000	60 days	60 days*

\* Extension request from Chief Fiscal Officer before due date



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## Justice Court Fund

- Monthly Report due to OSC by 10<sup>th</sup>
  - Filed by Justices
- Electronic Filing System available
  - <https://nysosc9.osc.state.ny.us/product/JCFIR.nsf/Welcome?OpenForm>
- Municipal Officers will be Invoiced

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## Property Tax Cap/Tax Cap Compliance

- Property Tax Cap limits the amount that the property tax levy may be increased over the previous year.
- Filed prior to budget adoption.
  - <http://osc.state.ny.us/localgov/realprop/index.htm>

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## Constitutional Tax Limit

- Limits the total amount that may be levied based on real property value.
- Filed 10 or more days before final budget adoption.
  - File adopted budget within 30 days of its adoption
    - <http://osc.state.ny.us/localgov/finreporting/ctl.htm>

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## Tax Data Verification

- Reported by Counties (MA-144) to provide details for Town and City tax levies.
- New online reporting being developed.
- Webinar scheduled February 21<sup>st</sup>, 2018.

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## Questions?

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## Thank You



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School Accountability  
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