

ANNUAL FINANCIAL DATA REPORT (AFDR) USER MANUAL

Parts to Be Completed:

- Part I Financial Indicators
- Part II Uniform Chart of Accounts (UCOA)
- Part III Pensions
- Part IV Other Post-Employment Benefits (OPEB)

To successfully complete your annual reporting, all four parts indicated above must be completed.

AFDR - FINANCIAL INDICATORS USER MANUAL

last updated 7-18-22

FINANCIAL STATEMENT INFORMATION

The descriptions and guidance below should be used to complete the AFDR - Financial Indicators tile in FHMS.

- A -	STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES	OPM DESCRIPTION / GUIDANCE
	ASSETS:	
A-1	Total Capital Assets Not Being Depreciated	Certain capital assets such as land and construction in progress are not depreciated.
A-2	Total Capital Assets Being Depreciated, Net of Accumulated Depreciation	
A-3	Total Capital Assets	Calculated field - No Action Needed. Amount entered should agree with "Total Capital Assets" as reported in the capital assets note disclosure.
	NET POSITION:	
A-6	Net Investment In Capital Assets	
A-9	Restricted Net Position	
A-12	Unrestricted Net Position	
A-15	Total Net Position	Calculated field - No Action Needed. Amount entered should agree with "Total Net Position" reported on the Statement of Activities - Governmental Activities.
- B -	STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES	OPM DESCRIPTION / GUIDANCE
	NET REVENUES AND EXPENSES:	
B-3	Change In Net Position	The amount entered here, when added to the beginning of the year "net position" will equal the "net position" balance at year-end as listed on A-15.
- C -	BALANCE SHEET-GOVERNMENTAL FUNDS - GENERAL FUND ONLY	OPM DESCRIPTION / GUIDANCE
	ASSETS:	
C-3	Unrestricted Cash and Cash Equivalents	Cash and cash equivalents excluding any identified restricted amounts.
C-6	Investments	
C-9	Property Taxes Receivables, Net	Enter amount for all property taxes receivable including interest and penalties less allowance for uncollectible. If aggregated on the face of the financial statements, review the notes to the financial statements for disclosure.
C-12	Intergovernmental Receivables, Net	If aggregated on the face of the financial statements, review the notes to the financial statements for disclosure.
C-15	Interfund Receivables (due from other funds)	The amount due to the General Fund from other funds.
C-18	All Other Assets	The sum of all other assets not listed above.
C-21	Total Assets	Calculated field - No Action Needed
	DEFERRED OUTFLOWS OF RESOURCES:	
C-24	Total Deferred Outflows	
	LIABILITIES:	
C-27	Accounts Payables	
C-28	Notes Payable	Includes bond anticipation notes and tax/revenue anticipation notes reported in the General Fund.
C-30	Unearned Revenues	
C-33	Interfund Payables (due to other funds)	The amount due to other funds from the General Fund.

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C-36	All Other Liabilities	The sum of all other liabilities not listed above.
C-39	Total Liabilities	Calculated field - No Action Needed
	DEFERRED INFLOWS OF RESOURCES:	
C-40	Total Deferred Inflows	
	FUND BALANCE:	
C-42	Non-Spendable Fund Balance	
C-45	Restricted Fund Balance	
C-48	Committed Fund Balance	
C-51	Assigned Fund Balance	
C-54	Unassigned Fund Balance	
C-57	Total Fund Balance	Calculated field - No Action Needed. Should agree with "total fund balance" for the General Fund as reported on the Statement of Revenues, Expenditures and Changes in Fund Balance. Line D-57 of this Schedule.
- D -	STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE (GAAP) - GENERAL FUND ONLY	OPM DESCRIPTION / GUIDANCE
	REVENUES:	
D-3	Property Tax Revenue	Includes real estate, personal and motor vehicle property taxes. Include delinquent taxes collected and interest and penalties on property taxes.
D-6	State Revenues	May be presented on the face of the financial statements as part of "intergovernmental revenues". Review notes to the financial statements and other audited financial information if necessary.
D-9	Federal Revenues	see D-6 above.
D-12	All Other Revenues	The sum of all other revenues not listed above.
D-15	Total Revenues	Calculated field - No Action Needed
	EXPENDITURES:	
D-18	Education Expenditures - Board of Education	
D-19	Education Expenditures - Regional School District	Enter "0" (zero) if not a member of a regional school district.
D-20	Total Education Expenditures	Calculated field - No Action Needed
D-21	Debt Service Expenditures	Principal and Interest on Long-Term bonds and notes for the fiscal year. Enter amount from the General Fund only.
D-24	All Other Expenditures	The sum of all other expenditures not listed above.
D-26	Total Expenditures	Calculated field - No Action Needed
D-27	Excess Revenues Over (Under) Expenditures	Calculated field - No Action Needed
	OTHER FINANCING SOURCES (USES):	
D-28	Transfers In	
D-29	Transfers Out	Positive numbers are not allowed in this field.
D-33	All Other Financing Sources	Financing Sources other than Transfers In from D-28.
D-34	All Other Financing Uses	Financing Uses other than Transfers Out from D-29. Positive numbers are not allowed.
D-39	Total Net Other Financing Sources (Uses)	Calculated field - No Action Needed
	SPECIAL/EXTRAORDINARY ITEM:	
D-42	Special/Extraordinary Item	
	FUND BALANCE:	
D-45	Net Change in Fund Balance for Fiscal Year	Calculated field - No Action Needed
D-48	Beginning Fund Balance (July 1 of fiscal year)	
D-51	Restatement Fund Balance Flag	Is the amount in D-48 based upon a restatement to the prior year's June 30th ended fund balance? Indicate Yes or No.
D-54	Original Amount Before The Restatement	If D-51 is Yes, enter the prior year ended June 30th fund balance amount.

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D-57	June 30th Fiscal Year Ended Fund Balance	Calculated field - No Action Needed. Should agree with "total fund balance" for the General Fund as reported on Line C-57 of this Schedule.
	TOTAL FROM ALL GOVERNMENTAL FUNDS (including General Fund):	
D-60	Debt Service Expenditures	From the Total Governmental Funds column
D-61	Capital Outlay Expenditures	From the Total Governmental Funds column
- E -	STATEMENT OF NET POSITION - PROPRIETARY FUNDS	OPM DESCRIPTION / GUIDANCE
E-2	ENTERPRISE FUND (#1-7)	Municipalities may report one or more enterprise funds in their financial statements. For each individual enterprise fund reported, provide the following information.
	Name of Fund	
	Unrestricted Net Position	
	Net Position	
E-8	E-8 Total - All Enterprise Funds	Calculated fields for Total Unrestricted Net Position and Total Net Position for each named enterprise fund. No Action Needed.
F-1	INTERNAL SERVICE FUND (#1-7)	Municipalities may report one or more internal service funds in their financial statements. For each individual internal service fund reported, provide the following information.
	Name of Fund	
	Unrestricted Net Position	
	Total Net Position	
F-8	Total - All Internal Service Funds	Calculated fields for Total Unrestricted Net Position and Total Net Position for each named internal service fund. No Action Needed.
- G -	CAPITAL ASSETS DATA - GOVERNMENTAL ACTIVITIES:	OPM DESCRIPTION / GUIDANCE
	CAPITAL ASSETS:	Enter amounts from the (June 30th) ending balance column in the Governmental Activities Capital Assets note disclosure from the Notes to the Financial Statements
G-1	Total Capital Assets Being Depreciated	
G-2	Total Accumulated Depreciation	Positive numbers are not allowed in this field.
G-3	Total Capital Assets Being Depreciated Net of Accumulated Depreciation	Calculated field - No action needed. Calculated amount listed here should agree with A-2.
G-4	Total Depreciation Expense	Depreciation Expense for the fiscal year.
- H -	SHORT-TERM TAX AND REVENUE ANTICIPATION NOTES - ACTIVITY DETAILS:	OPM DESCRIPTION / GUIDANCE
	TAX ANTICIPATION NOTES (TANs):	From the Notes to the Financial Statements. Disclosures on Tax Anticipation Notes.
H-1	TANs Outstanding - Beginning Of Fiscal Year (July 1)	
H-2	TANs Issued During Fiscal Year	
H-3	Principal Amount Paid On TANs Outstanding During The Fiscal Year	
H-4	TANs Outstanding End Of Fiscal Year (June 30th)	Calculated Field - No Action Needed
	REVENUE ANTICIPATION NOTES (RANs):	From the Notes to the Financial Statements. Disclosures on Revenue Anticipation Notes, such as grant anticipation notes that are not considered long-term.
H-5	RANs Outstanding - Beginning of Fiscal Year (July 1st)	
H-6	RANs Issued During Fiscal Year	

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H-7	Principal Amount Paid On RANs Outstanding During The Fiscal Year	
H-8	RANs Outstanding - End Of Fiscal Year (June 30th)	Calculated Field - No Action Needed
- I -	GOVERNMENTAL ACTIVITIES - COMPONENTS OF LONG-TERM DEBT:	OPM DESCRIPTION / GUIDANCE
	DEBT INSTRUMENTS:	Enter amounts from the (June 30th) ending balance column from the Governmental Activities Long-Term Debt note disclosure in the Notes to the Financial Statements
I-1	Long-Term Debt Outstanding - Bonds And Long-Term Notes	Include bonds and notes payable considered long-term. Do not include bond premiums or discounts or any bond anticipation notes.
I-2	Long-Term Debt Outstanding - Bond Anticipation Notes Considered Long-Term Under GAAP Reporting	
I-3	Long-Term Debt Outstanding - Loans, Leases, Other Debt Instruments	
I-4	Total Long-Term Bonded Type Debt	Calculated Field - No Action Needed
I-5	Principal Debt Service For The Next 10 Subsequent Years From I-1	Governmental Activities principal payments to be made for the next 10 fiscal years. Note: Enter the sum of the principal debt service payments to be made in the next 10 fiscal years on the debt amount identified in I-1.
I-6	Is Your Municipality a Member Of a Regional School District (RSD)?	Indicate Yes or No.
I-7	If The Town Is a Member Of a RSD, Enter The Town's Share Of The RSD's Long-Term Debt From Bonds And Notes. Otherwise Leave Blank.	Determine the Municipality's share of the RSD's debt from Long-Term Bonds and Notes. Do not reduce (net) for anticipated school construction grants/payments.
	NET PENSION AND OPEB LIABILITY:	
I-8	Net Pension Liability End Of Fiscal Year (June 30th)	Governmental Activities only.
I-9	Net OPEB Liability End Of Fiscal Year (June 30th)	Governmental Activities only.
- J -	PROPERTY TAX COLLECTON DATA:	OPM DESCRIPTION / GUIDANCE
	PROPERTY TAX DETAILS:	From the "Schedule of property taxes levied, collected, and outstanding ". (Sometimes titled "Report of the Tax Collector".)
J-1	Current Year Adjusted Property Taxes Collectible	Property Tax Balance to be collected based upon the most current year tax levy, after all legal additions/deletions and other applicable adjustments. Note: If "Transfers to Suspense" is not identified under the "Collections" heading, then the current year amount identified should be deducted). Do not include interest and liens.
J-2	Current Year Property Taxes Collected	Property taxes collected on the most current year property tax collectible balance in J-1. (Exclude any prepayments/advance tax collections). Note: Subtract "Refunds Issued" if reported to the right of the "Taxes Collected" column.
J-3	Current Year Property Taxes Collection %	Calculated field - No Action Needed
J-4	Current And Prior Years' Adjusted Property Taxes Collectible	Use guidance provided in J-1 except that amount entered should be based upon all grand list years reported on the Schedule (including current grand list year).
J-5	Current And Prior Years' Property Taxes Collected	Use guidance provided in J-2, except the amount entered should be based upon all grand list years reported on the Schedule (including current grand list year).
J-6	Current And Prior Years' Property Tax Collection %	Calculated field - No Action Needed

AFDR - UCOA USER MANUAL

last updated 7-18-22

UNIFORM CHART OF ACCOUNTS (UCOA) INFORMATION

	<p>The descriptions and guidance below should be used to complete the AFDR - UCOA tile in FHMS. We recommend completing the AFDR-Financial Indicators tile prior to completing the AFDR-UCOA tile in FHMS.</p>
	<p>The information entered below should be based upon final year-end numbers on a GAAP basis (not budget basis) after audit adjustments have been made to ensure that total expenditures reported on this Schedule agrees with total expenditures as reported in D-26 in the Financial Indicators Tile. Completion of the Schedule is meant to be based on higher level comparable groupings of municipal financial data that fit within the parameters identified in the Schedule below. Not all organizations' accounting systems may use the exact functions indicated. Therefore, a user may need to review its departments to determine the expenditures for the functions listed. Examples of departments that are typically included within a function are provided below. It is recognized that not all municipalities may have allocated employee benefits by the functions/departments indicated. In such cases, employee benefits may be presented under the "Other" function/"employee benefits" object column heading in the Schedule below.</p>

UCOA GENERAL FUND EXPENDITURE SCHEDULE

		UCOA General Fund Expenditure Objects				
		51000	52000	50000	Blue shaded fields below indicate calculated totals for the function/department and associated objects within each. No action is necessary. Objects not identified as either "Salaries/Wages" or "Employee Benefits", are identified as "Other".	
		Salaries/Wages	Employee Benefits	Other	Total	Examples of departments within functional categories and/or expenditure items within departments
		Examples include: regular employees, part-time, seasonal, and other. Include overtime pay.	Examples include: group insurance, social security payments, retirement contributions, workers compensation, health/disability insurance, and other employee benefits.	All other expenditures not including salaries/wages and employee benefits.	Total for the line item indicated. The Total amounts are calculated by FHMS. Data entry not required.	
Function/D ept. Code	Function/Department					
47	Education					
4700	Board of Education					
4705	Regional School District (RSD)	Salaries/Wages and Employee Benefits Are Not To Be Entered. The amount listed (if any) as RSD expenditures in D-19 of the Financial Indicators Tile is automatically carried forward to the "Other" Object code on this Schedule.				
	Total Education					

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UCOA GENERAL FUND EXPENDITURE SCHEDULE						
		UCOA General Fund Expenditure Objects				
		51000	52000	50000	Blue shaded fields below indicate calculated totals for the function/department and associated objects within each. No action is necessary. Objects not identified as either "Salaries/Wages" or "Employee Benefits", are identified as "Other".	
		Salaries/Wages	Employee Benefits	Other	Total	Examples of departments within functional categories and/or expenditure items within departments
48	Debt Service					
4899	Debt Service	Salaries/Wages and Employee Benefits Are Not To Be Entered. The amount listed (if any) in D-21 of the Financial Indicators Tile is automatically carried forward to the "Other" Object code on this Schedule.				
41	General Government					
4100	General Government					Include all General Government departments such as Legislative, Executive, Financial Administration, Tax Assessor, Tax Collector, Planning/Zoning
	Total General Government					
42	Public Safety					
4201	Police					
4203	Fire					
4299	Other Public Safety					Communication/Dispatch, Animal Control, EMS, Ambulance, Civil Preparedness, Harbor Master, Corrections
	Total Public Safety					
43	Public Works					
4303	Highways/Streets					Highways/Streets, Engineering, Snow and Ice Removal, Leaf Collections, Street Lightings, Street Cleanings
4317	Waste Management					Waste Collection, Waste Disposal
4330	Sewer					
4399	Other Public Works					Transportation Facilities, Airports, Parking Garage, Cemetery, Water/Hydrants, Vehicle/Equipment Maintenance
	Total Public Works					
44	Health and Welfare					
4401	Public Health Admin					Health Inspections, Board of Health, Clinical Services, Health Center, Nursing, Mental Health Clinics, Dental Clinics

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UCOA GENERAL FUND EXPENDITURE SCHEDULE						
		UCOA General Fund Expenditure Objects				
		51000	52000	50000	Blue shaded fields below indicate calculated totals for the function/department and associated objects within each. No action is necessary. Objects not identified as either "Salaries/Wages" or "Employee Benefits", are identified as "Other".	
		Salaries/Wages	Employee Benefits	Other	Total	Examples of departments within functional categories and/or expenditure items within departments
4427	Social Services					Council on Aging, Youth Services, Veterans' Services, Welfare Administration, Public Assistance, Social Services
4499	Other Health and Welfare					
	Total Health and Welfare					
45	Culture and Recreation					
4501	Libraries					
4503	Recreation					Recreation, Parks
4599	Other Culture/Recreation					Museums, Historical Com., Celebrations
	Total Culture & Recreation					
49	Capital Outlay					
4900	Capital Outlay	No data entries to be made.				Enter capital outlay expenditure for General Fund in the "other" expenditure object column.
50	Other					
5000	Other					
	Total Other					
Line Item						FHMS Data Check
51	Total Expenditures (per above)	Sum of "Salaries/Wages" from above.	Sum of "Employee Benefits" from above.	Sum of "Other" expenditures from above.	Sum of the "Total" expenditure functions from above.	The total amounts on this line are automatically calculated. No action is necessary.
52	Total Expenditures (per FS)	Blank (No Information is Presented)			Total Expenditures are carried forward from D-26 of the Financial Indicators Tile and entered here.	FHMS will compare Total Expenditures from the UCOA schedule to Total Expenditures from the Financial Indicators tile to ensure that the amounts agree. Total from line 51 must agree with total from line 52 in order to certify the information in the AFDR UCOA tile.

AFDR - PENSION USER MANUAL

last updated 7-18-22

<u>PENSION INFORMATION</u>		
<p><i>The descriptions and guidance below should be used to complete the AFDR - Pension tile in FHMS.</i></p> <p><i>Note: The pension information below is located in the notes to the financial statements and in the Required Supplementary Information section of the audit report.</i></p>		
	PENSION INFORMATION	OPM DESCRIPTION / GUIDANCE
A	Plan Types	
A-2	# of Single Employer Defined Benefit Plans	Do not count participation in cost sharing defined benefit plans such as the CT Municipal Employees Retirement System or the CT Teachers' Retirement System.
A-4	# of Defined Contribution Plans	
A-7	Participant in CT Municipal Employees Retirement System	Is the municipality a participant in CMERS? (Yes or No)
	SINGLE EMPLOYER DEFINED BENEFIT (DB) PENSION PLANS PLAN DETAILS	The Pension Tile has been designed to allow information to be entered for one or more defined benefit pension plans. For each single-employer plan, enter the information below.
C-2	Plan Name	The plan names reported in your previous audit reports have already been added to the pension tile. If a plan is missing based upon your most current financial audit report, you should add the plan by selecting the "Maintain Plans" button and selecting "Add a New Plan" to enter the plan name. This will allow you to select the "Enter Plan Details" button and complete the information for the named plan.
D	Types of Groups Covered	
D-4	All Eligible Employees	If "All Eligible Employees" is selected then none of the remaining specific groups (Town, Police, Fire, Non-Certified Bd. of Education, Other) can also be selected.
D-6	Town	
D-8	Police	
D-10	Fire	
D-12	Non Certified Board of Education	
D-14	Other	
D-16	Brief Description (if other)	
F	Membership Information	
F-2	Closed Plan	Select "Yes" if the plan is closed to new employees
F-4	Volunteer Plan	
F-6	Total Number of Members	
F-8	Number of Active Members	
H	Actuarial Assumptions / Other Data	
H-2	Discount Rate	
H-4	Long-Term Investment Rate of Return	
H-6	Money Weighted Rate of Return	
J	Valuation / Contribution Information	
J-2	Date of Pension Valuation	
J-4	Valuation Method	
J-6	Total Pension Liability of the Plan	

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	PENSION INFORMATION	OPM DESCRIPTION / GUIDANCE
J-8	Plan Fiduciary Net Position	
J-10	Net Pension Liability	Calculated field - No Action Needed
J-12	Funded Ratio	Calculated field - No Action Needed
J-14	Pay As You Go Plan	A plan is typically identified as "Pay-As-You-Go", If assets aren't being accumulated in a trust or trust-equivalent to pay pension benefits.
J-16	Covered Payroll	Typically located in the RSI section of the audit report.
J-18	Actuarial Determined Employer Contribution (ADEC)	Some pension plans may not calculate an ADEC. In such cases, leave blank. The ADEC is typically reported in the RSI section of the audit report.
J-20	Employer Contribution Made	The employer contribution made is typically reported in the RSI section of the audit report.
J-22	Contribution Shortfall (Excess)	Calculated field - No Action Needed

AFDR - OPEB USER MANUAL

last updated 7-18-22

<u>OPEB INFORMATION</u>		
<p><i>The descriptions and guidance below should be used to complete the AFDR - OPEB tile in FHMS.</i></p> <p><i>Note: The Other Post-Employment Benefits (OPEB) information below is located in the notes to the financial statements and in the Required Supplementary Information section of the audit report.</i></p>		
	OPEB INFORMATION	OPM DESCRIPTION / GUIDANCE
A	Plan Types	
A-2	# of Single Employer Defined Benefit Plans	Do not count participation in cost sharing defined benefit plans that provide OPEB such as the CT Teachers' Retirement System.
A-4	# of Defined Contribution Plans	
SINGLE EMPLOYER DEFINED BENEFIT (DB) OPEB PLANS		
PLAN DETAILS		
C-2	Plan Name	The OPEB Tile has been designed to allow information to be entered for one or more defined benefit OPEB plans. For each single-employer DB plan, enter the information below. The plan names reported in your previous audit reports have already been added to the OPEB tile. If a plan is missing based upon your most current financial audit report, you should add the plan by selecting the "Maintain Plans" button and selecting "Add a New Plan" to enter the plan name. This will allow you to select the "Enter Plan Details" button and complete the information for the named plan.
C-4	Is there a trust fund for the plan as of June 30th	Has the municipality established an OPEB trust fund for the plan as of the June 30th fiscal year end? Answer Yes or No
D	Types of Groups Covered	
D-4	All Eligible Employees	If "All Eligible Employees" is selected then none of the remaining specific groups (General Town, Police, Fire, Non-Certified Bd. of Education, Teachers, Other) can also be selected.
D-6	General Town	
D-8	Police	
D-10	Fire	
D-12	Non Certified Board of Education	
D-14	Teachers/Other Certified Board of Education	
D-16	Other	
D-18	Brief Description (if other)	
F	Types of Benefits Provided	
F-2	Healthcare (Medical, Dental, Vision, etc.)	
F-4	Insurance (Life, Disability, etc.)	
F-6	Other OPEB	
F-8	Description of Other	
H	Membership Information	
H-2	Closed Plan	Select "Yes" if the plan is closed to new employees
H-4	Volunteer Plan	
H-6	Total Number of Members	
H-8	Number of Active Members	
J	Actuarial Assumptions / Other Data	
J-2	Discount Rate	

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	OPEB INFORMAITON	OPM DESCRIPTION / GUIDANCE
J-4	Long-Term Investment Rate of Return	
J-6	Money Weighted Rate of Return	
L	Valuation / Contribution Information	
L-2	Date of OPEB Valuation	
L-4	Valuation Method	
L-6	Total OPEB Liability of the Plan	
L-8	Net Position of the Plan	
L-10	Net OPEB Liability	Calculated field - No Action Needed
L-12	Funded Ratio	Calculated field - No Action Needed
L-14	Pay As You Go Plan	A plan is typically identified as "Pay-As-You-Go", If assets aren't being accumulated in a trust or trust-equivalent to pay benefits.
L-16	Covered Payroll	Typically located in the Required Supplementary Information (RSI) section of the audit report.
L-18	Actuarial Determined Employer Contribution (ADEC)	Some OPEB plans may not calculate an ADEC. In such cases, leave blank. The ADEC is typically reported in the RSI section of the audit report.
L-20	Employer Contribution Made	The employer contribution made is typically reported in the RSI section of the audit report.
L-22	Contribution Shortfall (Excess)	Calculated field - No Action Needed