

TO: Primary Users - Fiscal Health Monitoring System (FHMS)
Municipal Chief Executive Officers and Chief Fiscal Officers

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: December 24, 2025

SUBJECT: FHMS - Annual Financial Data Report – FY 2025

The Annual Financial Data Report (AFDR) located within the FHMS is now available for municipalities to complete their FY 2025 submission. Municipalities can access FHMS at <https://opm-fhms.ct.gov>. Section 7-406c(c) of the General Statutes requires each municipality to electronically file audited financial statement information in the Office of Policy and Management’s Fiscal Health Monitoring System (FHMS).

The AFDR consists of four forms/tiles with your FY 2024 data included to assist you in completing your FY 2025 reporting.

- Financial Indicators: Key fiscal data derived directly from your annual financial audit report.
- Uniform Chart of Accounts (UCOA): A platform for municipalities to enter their General Fund expenditure data by common functions and key departments.
- Pensions: Pension information derived from your annual financial audit report including actuarial data regarding your defined benefit pension plans.
- Other Post-Employment Benefits (OPEB): OPEB information derived from your annual financial audit report including actuarial data regarding your defined benefit OPEB plans.

The deadline for completing your municipality’s FY 2025 AFDR is the later of January 31, 2026 or thirty days after your municipality’s FY 2025 financial audit report has been uploaded to our Electronic Audit Reporting System located at <https://ears.opm.ct.gov/>. The municipality’s designated primary user is required to certify the information.

Please go to [OPM’s FHMS Information Page to access](#) job aids, user manuals, and a demonstration video to assist you in completing the AFDR. The *AFDR–Financial Indicators–Common-Reporting Errors* document has been updated for FY 2024 reporting errors identified. These materials are also available in the FHMS Help/Support tile.

Please contact us at OPM-FHMS@ct.gov with a subject line of “AFDR” should you need assistance.