



New York State Archives

**New York State Department of Audit and Control Bureau of
Municipal Research and Statistics Annual Financial Reports
of Cities 13324**

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Overview of the Records

Repository:	New York State Archives
Summary:	Annual financial reports of cities were generated pursuant to Article 3, Section 30 of the General Municipal Law which states that every municipal corporation shall annually make a report of its financial condition to the comptroller and that such report shall be made by the chief fiscal officer of the corporation. Each report contains a detailed itemization of the financial transactions of the city and is broken down according to types of funds (General, Water, Sewer, Capital, etc.).
Creator:	New York (State). Department of Audit and Control. Bureau of Municipal Research and Statistics
Title:	Annual financial reports of cities
Quantity:	132 cubic feet
Inclusive Date:	1942-2005, 2007-2011
Bulk Date:	(bulk 1961-2004)
Series:	13324

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Arrangement

Chronological by year and then alphabetical by city.

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Administrative History

Annual financial reports of cities were generated pursuant to Article 3, Section 30 of the General Municipal Law which states that every municipal corporation shall annually make a report of its financial condition to the comptroller and that such report shall be made by the chief fiscal officer of the corporation. All reports are to be certified by the chief fiscal officer and are to be filed with the comptroller within sixty days after the close of the fiscal year of the corporation.

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Scope and Content Note

This series consists of annual financial reports of cities. Each report contains a detailed itemization of the financial transactions of the city and is broken down according to types of funds (General, Water, Sewer, Capital, etc.). The reports also list capital indebtedness accounts and general fixed assets, and include the following schedules: statement of indebtedness; maturity schedule for bonds issued during the year; reconciliation of cash and bank balances; analysis of changes in special reserves and capital reserves; comparison of budget estimates with actual revenues and expenditures; and a schedule of real property tax rate, tax levy and uncollected taxes. Some of the reports include related documents such as letters of transmittal and copies of city budgets.

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Related Information

Related Material

Related Publications

Financial data pre-dating the start of this record series or summarizing the data in these records is published in the "Special Report on Municipal Accounts by the State Comptroller" (1908/09-1943), "Special Report on Municipal Affairs by the State Comptroller" (1945-1993), and "Comptroller's Special Report on Municipal Affairs" (1994-).

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Other Finding Aids

Available at Repository

13324-78, 13324-79, 13324-92, 13324-92A, 13324-94, 13324-96, 13324-97, 13324-98, 13324-99, 13324-00, 13324-01, 13324-01A, 13324-04, 13324-05, 13324-05A, 13324-09, 13324-09A, 13324-18A: Container list is available at the repository.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Administrative Information

Acquisition Information

13324-18, 13324-18A: These accretions were transferred under RDA 21243.

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Access Terms

- Financial statements
- New York (State)
- Reporting
- Finance, Public--New York (State)--Accounting
- Annual reports
- New York (State). Division of Municipal Affairs