



New York State Archives

**New York State Department of Audit and Control Bureau of
Municipal Research and Statistics Annual Financial Reports
of Municipalities' Joint Activities 14494**

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Overview of the Records

Repository:	New York State Archives
Summary:	The State General Municipal Law requires the chief fiscal officer of every municipal corporation to make an annual report of its financial condition to the State Comptroller. The annual reports consist of computer generated forms prepared by the Comptroller's Office and sent to the corporations for completion and return. Reports typically include a description of assets, appropriations, liabilities, and fund equities; a statement of indebtedness; a list of bond issues; and a certification statement signed by the corporation's chief financial officer.
Creator:	New York (State). Department of Audit and Control. Bureau of Municipal Research and Statistics
Title:	Annual financial reports of municipalities' joint activities
Quantity:	42 cubic feet
Inclusive Date:	1982-2008, 2010-2012
Series:	14494

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Arrangement

14494-07, 14494-09, 14494-09A: Alphabetical by name of the project.

14494-17: Chronological.

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Administrative History

Annual reports are submitted to the State Comptroller under Article 3, Section 30 of the General Municipal Law. That law requires the chief fiscal officer of every municipal corporation to make a report of its financial condition to the Comptroller. The reports must be certified by the officer and filed with the Comptroller within 60 days of the close of the corporation's fiscal year.

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Scope and Content Note

The annual reports consist of computer generated forms prepared by the Office of the State Comptroller (based on adjusted data filed in previous years) and sent to the corporations for completion and return. The reports are generally structured in three parts: a financial section that includes a general fund balance sheet (with a description of assets, appropriations, liabilities, fund equities, etc.) and the results of operations and detail expenditures; a supplemental section that includes a statement of indebtedness (for purposes exempt from the constitutional debt limit), a list of bond issues, etc.; and a certification statement signed by the corporation's chief financial officer.

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Related Information

Related Material

Summaries of the financial data in this record series are published in the "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

Container list for each accretion 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.

Access Terms

- Municipal finance
- Financial statements
- Accounting
- Municipal government
- New York (State)
- Reporting
- Finance, Public--New York (State)--Accounting
- Annual reports
- New York (State). Department of Audit and Control
- New York (State). Division of Municipal Affairs