



PARIS Handbook

***A Reference Guide for
PARIS Users***

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The purpose of this handbook is to assist users understand what information is to be entered in PARIS and how to enter that information accurately and completely.

This handbook provides information on the new data fields that were added to PARIS in December 2010, as well as how certain screens and data fields should be interpreted and how information is to be reported. It is intended to supplement the PARIS User Manual and the responses to Frequently Asked Questions already accessible through the ABO web site:

www.abo.state.ny.us/paris/paris.html.

The handbook is organized by reports, consistent with the way PARIS is organized. This should make it easier to refer to the relevant instructions when users are working in a screen and have questions about that screen.

Updating Information in PARIS

Once a public authority has submitted a certified report, PARIS becomes available for entering data for the following reporting year. The ABO encourages users to enter or update information in PARIS as soon as it is available for the reporting period. This could include information on new debt issuances, property transactions, personnel changes, new board member appointments, procurement transactions, and new contact information. Other information, such as financial summaries or staff compensation, should not be entered until the close of the reporting period to assure the accuracy of the data. Any data entered in PARIS, however, will be saved and may be modified up to the point the report is certified and submitted.

Authority Homepage

It is important that authority contact information be kept current. Both the ABO and Office of the State Comptroller (OSC) rely on the contact information from the Authority Homepage when sending communications to public authorities. For each contact, we ask that an email address and phone number be provided.

You should also be aware that if an authority does not enter contact information on this page it cannot complete and certify a required report. When a public authority attempts to certify and submit a report, PARIS will first verify that these contacts have been included on the Authority Homepage.

Contact information must be included for:

- The Chief Executive Officer and Chief Financial Officer (or their equivalents or designees)
- Individuals who are authorized to certify and officially submit a report (the "Certifier" role)
- Individuals authorized to enter data into PARIS (the "Preparer" role).

Individuals could have multiple positions or roles. In such cases, the individual should be listed multiple times on the contact information screen.

All address information on the screen should also be kept up-to-date. In addition, all authorities should provide their web site URL address. The Public Authorities Reform Act of 2009 requires all public authorities to have a public web site. If authorities cannot create their own web sites, they should work with their sponsoring municipality and create a page off of the municipality's web site where the authority can post the required information. For more details on what must be posted to an authority's website, please see ABO Policy Guidance 10-03: "Posting and Maintaining Reports on Public Authority Web Sites" at <http://www.abo.state.ny.us/policyguidance/policyguidance.html>.

Select Fiscal Year: Since Budget Reports are to be completed prior to the start of the fiscal year, remember to "Select" the fiscal year with the applicable fiscal year end date for entering data. Budget Reports are due 90 days prior to the start of the fiscal year for state authorities and 60 days prior to the start of the fiscal year for local authorities.

The "Report" command is used to generate a .PDF file containing all information entered in the Budget Report. You may print or save a copy of this report for your records after it is certified and submitted. This file can also be used to post the report on the authority's website. You cannot use the "Report" command to enter or submit data.

Budget & Financial Plan: This link requires authorities to report six years of budgeted information. We recognize that, at the time this report is submitted, it represents a snapshot of the authority's long term financial plan and that the out year figures are best estimates. Since Budget Report information will not roll forward each year, authorities do have the ability to change or refine budget data in subsequent years as better estimates or actual audited information becomes available.

The Public Authorities Reform Act of 2009 now requires all authorities to produce, at a minimum, a four-year financial plan. Completing the Budget & Financial Plan screen in PARIS will fulfill this requirement. Moreover, the exercise of developing multi-year budget information provides the Board and the Authority with an effective financial management and planning tool that can be used to frame future policy and program decisions.

Budget information for each year should be entered in full dollar amounts (not to the nearest thousands or millions) and on a modified accrual basis. No category should be left blank. If an authority does not generate revenue or incur expenditures in a certain category, entering zero ("0") is acceptable. It is also acceptable to enter "0" in a particular category when revenues or expenses fluctuate so unpredictably as to make reasonable assumptions about year-to-year projections highly inaccurate.

However, an authority should not enter "0" in the out years for any category of recurring revenues or expenditures. Instead, carry forward the numbers in the Next Year Proposed (Budget Year) column, or, if appropriate, adjust each out year for inflation, already negotiated salary increases, other contractually obligated revenues or expenditures, or other known or anticipated items of revenue or expenditure. PARIS will not accept a Budget Report that does not contain numerical values in the three out year columns.

Please refer to the budget terminology definitions, in the bottom left corner of the screen, if you are unsure how to report a particular revenue or expenditure. To enter data, click on the “Modify” button for the appropriate year -- the year at the top of this column is the year in which the fiscal year ends.

PARIS users can enter information for any of the years, save the data and then return at a different time to complete other years. If invalid data is entered, an error message will appear at the top of the screen. Once the corrections are made and the data is saved, the user can continue to a different year.

Link to Budget Report: This link requests the web address where the budget report will be located on the public authority’s web site. This report should be posted on the web site at the time the report is submitted. If an authority cannot host its own web site, it should collaborate with the municipality for whom the authority was created and post required reports to the municipality’s web site. If the report cannot be posted by the due date, please provide the prospective URL address where the Budget Report will be found. The ABO will be monitoring these links to make sure that reports are posted. **Do not send a hard copy to the Governor, Budget Director, ABO or OSC.** If you need to send a copy of the Budget Report to other officials, you can use the “Report” command on the **Select Fiscal Year** screen to print or save a copy.

Budget Report Submittal: The Budget Report can only be transmitted after all of the data fields are completed, and the CEO, CFO, or another designated certifier has submitted the report by using this link. This information should also be presented to the Authority’s Board for its approval prior to it being submitted through PARIS.

Select Fiscal Year: Since Annual Reports are to be submitted within 90 days of the end of the fiscal year, remember to "Select" the fiscal year with the applicable fiscal year end date for reporting data. **Please note that prior to the submission of the Annual Report, that year's Audit, Procurement, and Investment reports must all be submitted first.**

The "Report" command is used to generate a .PDF file containing all information entered in the Annual Report. You may print or save a copy of this report for your records. This file can also be used to post the report on the authority's website. The "Report" command cannot be used to enter or submit data.

Governance Information (Authority and Board-related): These screens are intended to provide some level of assurance that public authorities have or are working to meet the governance principles articulated in Public Authorities Law. Public authorities are being asked to indicate whether, for the fiscal year covered by the Annual Report, they had in place and adhered to the governance policies and disclosure practices codified in statute. These screens are also intended to help an authority identify areas where it may need to improve to meet the provisions of the law. If an authority's responses to these questions demonstrate the absence of certain corporate governance practices, the ABO will be available to assist the authority. For some questions, authorities are asked to upload certain documents and provide a URL, indicating where the document can be found on the authority's web site. Authorities are expected to post these documents at the time the report is certified, and to provide a URL address that directly links to the web page where the document can be found. The ABO will be monitoring these links to make sure that reports are posted.

Board of Directors: This screen captures information on board members and designees (if appointed by ex-officio members) active as of the last day of the authority's fiscal year. Do not revise this screen to reflect the appointment or resignation of a member that occurred during the 90 day period between the end of the fiscal year and the date the Annual Report is certified and submitted. That change should be reflected in the Annual Report for the following fiscal year.

This screen should be updated throughout the reporting period when a new board member is appointed and/or a member leaves the board. If a board member leaves and the position becomes vacant, you can delete the former board member's information and indicate that the position is "vacant". When the vacant position is filled, you can return to PARIS and modify this information.

If an authority's board is comprised of one or more ex-officio members who may appoint a designee to serve on their behalf, the designee information must be

entered on the Board of Directors list. After saving the information entered on the ex officio board member, you should return to the Board of Directors List page. On the table you will see a line on which to enter the designee for that particular board member. To enter the designee's information, select "Modify" for the appropriate table line. This must be done for every ex-officio board member who has appointed a designee.

Staff: This screen is a "Search" screen, therefore when staff are entered they will not automatically appear on the screen. Instead you will have to enter criteria or use the wildcard character "?" to generate a list of the staff that have been entered. For example, to list all the staff that have 'Smith' in the last name, enter ?Smith? in the last name field. To list all staff that have been entered, regardless of the last name, enter ? in the last name field. It is important that you perform this function after entering staff to make sure that all staff are entered and that no duplicate entries were made. This search screen can show up to 1,000 individuals: if an authority has more than 1,000 staff, enter additional identifying criteria to further narrow the search parameters

Public authorities are to report all staff working at the authority -- regardless of their salary -- and regardless of whether they are paid directly by the authority or by another entity. If an authority indicates "No Staff", it is acknowledging that no one at the authority is performing the work of the authority, or that all work is being performed by board members. Staff working at the authority but being paid, in whole or in part, by another entity, or staff working at the authority pursuant to a personal services contract with another entity should be listed, as well as individuals whose salaries are being reimbursed by the authority. Also indicate if that individual is being paid by a State or local government for the work being performed.

For example, the following individuals should be reported as staff of the authority:

- Person A is assigned to work at the authority, but they are on the payroll roster of the municipal government, paid in full by that municipality.

In this case, enter person A as staff, enter "0" in the salary and compensation fields, and answer yes to the questions indicating that person A's salary is paid by another entity which is a local government.

- The authority has a personal services contract with a not-for-profit or outside entity for person B to serve as the chief executive, chief financial officer or in another staff position of the authority.

In this case, enter person B as staff, enter "0" in the salary and compensation fields, and answer yes to the question indicating that person B's salary is paid by another entity. In addition, enter this contract on the procurement report and include the amount paid to person B as part of the contract amount.

- Person C’s job description includes work on behalf of both the authority and the municipal government. Their salary and benefits are paid in the first instance by the municipal government, but the authority reimburses the municipality specifically for that portion of person C’s salary associated with work performed for the authority.

In this case, enter person C as staff, enter the amount reimbursed to the municipal government in the salary and compensation fields, and answer yes to the questions indicating that person C’s salary is paid by another entity, which is the local government. Enter “0” in the salary and compensation fields if the amount reimbursed cannot be differentiated from other reimbursable costs, such as overhead, rent, supplies or other non-personal services costs. In addition, enter the total amount reimbursed to the local government as a transaction in the procurement report.

- Person D serves as staff for two or more public authorities, such as an IDA and a local development corporation.

In this case, if person D is only on the payroll of one public authority, but by virtue of their position performs work for these other entities, enter person D as staff of that authority and enter the full amount of their salary information in the salary and compensation fields. Answer no to the question indicating that person D’s salary is paid by another entity. At the same time, enter person D as staff for these other entities as well, enter “0” in the salary and compensation fields, and answer yes to the question indicating that they are paid by another entity. If this second entity pays administration fees to the authority who pays person D’s salary, this fee should be shown as a transaction in the procurement report.

If person D draws payroll checks from two or more public authorities or local development corporations, enter person D as staff to each of these entities, enter the salary and compensation paid by each entity in the appropriate salary and compensation fields, and answer yes to the question indicating that person D’s salary is also paid by another entity.

If the authority purchases the services of consultants for a specific project or engagement (i.e., to upgrade a computer system or design a marketing campaign), those consultants should not be included as “staff”. However, the contracts under which consultants or other contract employees (such as outside counsel or independent auditors) are employed should be entered in the authority’s procurement report.

Please consult with the Authorities Budget Office if your staffing configuration does not conform to one of these examples and you are uncertain how to report this information.

Salary and Staff Compensation Data: PARIS now requires that authorities report more detailed information on salary and compensation paid to staff. New data fields have been added to report overtime, performance bonuses, extra pay, and other financial compensation, allowances and adjustments. These are required fields. Entering “0” in one or more fields is acceptable if appropriate. There is a link at the bottom left-hand corner of the staff screen that you can use to find how these compensation categories are to be defined.

“Base Annualized Salary”: This figure should be expressed in dollars – not an hourly rate – and represents the annualized (“yearly”) salary associated with that position, regardless of whether that staff person was in the position for the entire year. The base annualized salary of hourly staff should be calculated using the staff person’s hourly rate multiplied by the number of regular hours worked during the reporting period.

If the staff person’s entire salary is paid by another entity, with no personal service cost to the authority, enter the identifying staff information, enter "0" in the salary field, and answer yes to the question indicating that the person is paid by another entity to perform the work of the authority.

If a staff person’s salary is divided between the authority and another entity, enter only that portion of the annual salary paid for or reimbursed by the authority and also answer yes to the question indicating that this individual is being paid by another entity.

“Total Compensation”: PARIS will automatically calculate this field. This is the actual salary paid to the individual by the authority during the year, plus any other financial payment made to the individual, as reflected in the various compensation fields that have been added in PARIS. The amount calculated in this field should be the amount reported on the staff member’s W-2.

Benefit Information: It is important to note that before you can enter the requested information on the Benefit Information link, you must first enter staff and board member information.

In most cases, board members serve without compensation, other than for reimbursement of costs incurred for attending board meetings or performing other official duties. Accordingly, the authority must report any extraordinary compensation offered to a board member -- regardless of whether the board member is currently receiving the benefit. This would include such benefits as discounted travel passes, health insurance coverage, pension credits, severance packages, or the use of an authority automobile. If board members are not

eligible to receive any additional benefits, the authority may scroll to the right of the screen and check "None of These Benefits".

There is an "Other" text box that allows you to enter any extraordinary benefits that are not listed on the screen. If an extraordinary benefit is not listed and is offered to board members or staff, you are expected to enter these benefits in the text box.

A list of staff earning salaries greater than \$100,000 will automatically pre-populate this screen. For each of these staff, enter only those extraordinary benefits which the individual is entitled to receive by virtue of their position. Benefits that are generally made available to all staff of the authority, as a basic term or condition of employment, do not have to be identified. For examples of benefits that should or should not be reported, please see the text at the top of the Benefits List screen.

Subsidiary/Component Unit Verification: This screen identifies an authority's subsidiaries, component units and affiliates, including any local development corporations created by the authority. As part of completing and certifying the Annual Report, authorities must verify the accuracy of this list. If a subsidiary, component unit, affiliate or local development corporation was included on this list in a previous year, the name of that entity will be carried forward in PARIS. Answer either "Yes" or "No" depending on whether the list is correct or needs to be revised. If you need to add a subsidiary, component unit, affiliate or local development corporation that was created by the authority, select "Add Subsidiaries/Component Units" and provide the identifying information. And if you need to delete a subsidiary, component unit, affiliate or local development corporation, select "Delete Subsidiaries/Component Units". *Any addition or deletion you make will not be reflected on the Subsidiary/Affiliate list page until it has been reviewed and approved by the Office of the State Comptroller.* This list should include only those subsidiaries, component units, and affiliates that are active and whose information is included in the PARIS reports certified by the authority. If the authority has other subsidiaries, component units, or affiliates that are active and not included in the PARIS reports submitted, and that are not separately reporting in PARIS already, the authority should indicate this by answering yes to the second question on this screen.

Summary Financial Information: Financial information is to be entered in the full dollar amounts (not to the nearest thousands or millions). The Public Authorities Reform Act of 2009 requires audited financial information to be submitted as part of the annual report. Therefore, all financial information entered on this screen should be the audited values from the certified financial audit report received from your authority's independent auditor.

A link to definitions of each financial category is available at the bottom left hand corner of the screen to assist you.

Current Debt: Public authorities may issue debt on behalf of the State and with the approval of the Legislature (State Debt). Public authorities also issue debt specifically to support their mandated public purpose (Authority Debt), with the debt service paid through fees, rents or other service charges imposed by the authority. The third type of debt (Conduit Debt) is issued by a public authority on behalf of a third party, often a non-governmental entity, with that third party assuming the obligation to make the debt service payments and with no financial liability to the public authority.

The authority should report all debt from the three categories discussed above. ***Industrial Development Agencies must report all conduit debt, even though it is not a liability of the agency and may not appear in the agency's summary financial statements.*** An authority must enter in PARIS all new debt issuances that occurred during the year. This can be done regularly throughout the year, rather than waiting until the end of the fiscal year.

True Interest Costs: Authorities are required to report the true interest costs for all debt issued during the reporting period. For variable rate bonds, the true interest costs should be reported as the interest rate paid for the first year of the bond repayment agreement. This should correspond to the reporting year in which the debt issuance information is first entered into PARIS. If no interest payments were made in the first year, use the estimate of the true interest cost provided to the authority at the time of the bond closing.

Schedule of Debt: When all new debt issuances have been entered, the "Schedule of Debt" will be pre-loaded with the total amount of new debt issuances that were entered. This screen also pre-populates the amount of outstanding debt at the beginning of the fiscal year if the authority reported debt in the previous year's annual report. The authority will need to enter only the amount of debt retired during the fiscal year for PARIS to calculate the outstanding balance at the close of the fiscal year. It is critical that authorities confirm and accurately report the amount of debt outstanding at the end of the fiscal year since these numbers are carried forward to next year's report and cannot be changed.

Real Property Acquisition/Disposal: The intent of this screen is to capture all real property transactions with fair market values in excess of \$15,000. These transactions include both acquisitions and disposals. This screen should only include transactions that occurred during the reporting period. Past transactions do not need to be reported. Real property includes land, residential/commercial buildings, industrial facilities/plants, and leases. This screen does not replace the report required by Section 2896(3) of PAL. The authority must still prepare a separate report at least annually of all real property owned by the authority and use the Property Documents link (see below) to provide a URL to where this document is posted on the authority's web site. Authorities are now required to

indicate if the real property transaction was competitively bid. If a competitive bid process was not used, the authority must explain why. In addition, if the property was acquired for more than the estimated fair market value or disposed for less than the estimated fair market value, the authority's CEO, CFO, or other designated certifier must attest to the transaction on the Annual Report Submittal screen.

Personal Property Disposal: Public Authorities Law requires authorities to provide information on any personal property of the authority having an estimated fair market value in excess of \$5,000 that the authority disposed of during the reporting period. Personal property includes, but is not limited to, computers and other office equipment, vehicles, and machinery. These transactions include only personal property disposals. The authority does not need to report acquisitions. This screen should only include transactions that occurred during the reporting period. Past transactions do not need to be reported. Again, authorities will be required to indicate if the personal property disposal was competitively bid. If a competitive bid process was not used, the authority must explain why. In addition, if the property was disposed for less than the estimated fair market value, the authority's CEO, CFO, or other designated certifier must attest to the transaction on the Annual Report Submittal screen.

Property Documents: This screen includes questions dealing with real property. The authority is required to provide the web site link to a listing of all real property owned by the authority. This is in addition to the acquisitions/disposals reported for the year. PARIS also requires the authority to provide web site links for policies and guidelines pertaining to real property acquisitions/disposals.

These reports should be posted on the authority's web site at the time the report is submitted. If an authority is unable to host its own web site, it should collaborate with the municipality for whom the authority was created and post required reports to the municipality's web site. If the documents cannot be posted at the time of their submission, and they will be posted sometime in the near future, please provide the prospective URL address. The ABO will be monitoring these links to make sure that reports are posted. You do not need to send a hard copy to the Governor, Budget Director, ABO or OSC. If your authority is required to file reports with other officials, you must send a copy of the property listing and guidelines separately since they do not have access to PARIS.

Annual Report Submittal: The Annual Report can only be transmitted after all of the data fields are completed, and the CEO, CFO or other designated certifier has submitted the report by using this link. The entire report in the PARIS format does not have to be presented to the Board for its approval prior to it being submitted through PARIS. Since the Annual Report is submitted following the close of the fiscal year, and reflects actions and decisions made during the year,

the expectation is that this information has been previously presented to the Board and discussed and that the Board is aware of the information contained therein. However, the summary financial information must be presented to the Board for approval. In addition, if a real or personal property transaction was reported where a property disposal was for less than the estimated fair market value or a property acquisition was for more than the estimated fair market value, the transaction will appear on this screen. The CEO, CFO, or other designated certifier will have to attest to each transaction listed by selecting the check box next to each transaction.

Please note that your authority will be unable to submit the Annual Report until that year's corresponding Audit, Procurement, and Investment reports are certified. If these three reports are not submitted, an error message will appear on the Annual Report Submittal screen indicating they must be submitted.

Again, you do not need to send a hard copy to the Governor, Budget Director, ABO or OSC. If you need to send a copy of this report to other officials, you can use the "Report" command on the **Select Fiscal Year** screen to print or save a copy.

PROCUREMENT REPORT

Select Fiscal Year: Since Procurement Reports are to be submitted within 90 days of the end of the fiscal year, remember to "Select" the fiscal year with the applicable fiscal year end date for reporting data. Please note that the Procurement Report must be certified prior to the submission of that year's corresponding Annual Report.

The "Report" command is used to generate a .PDF file containing all information entered in the Procurement Report. You may print or save a copy of this report for your records. This file can also be used to post the report on the authority's website. The "Report" command cannot be used to enter or submit data.

Procurement Transactions: This screen is the starting point for entering information on new transactions, carrying forward information on existing transactions from the preceding year, or searching for an existing transaction to review or update information.

Search Function: To search for a transaction previously entered into PARIS, you may type in identifying criteria (such as the full or partial name of the vendor preceded and followed by the wild card character (?), to limit the search parameters, or use the wildcard character (?) by itself to access all the transactions entered in PARIS. For example, to list all the contracts that have 'Smith' in the vendor name, enter ?Smith? in the vendor name field. To list all contracts that have been entered, regardless of the vendor name, enter ? in the vendor name field. This search screen can show up to 1,000 results. If an authority has more than 1,000 transactions, enter additional identifying criteria to further narrow the search parameters.

Enter Procurement Transactions: Select "New" to enter information on new procurement transactions that occurred during the reporting period. Public authorities are to report on all procurement transactions active during the reporting period that have an actual or estimated value of \$5,000 or more. If an authority indicates "No Transactions", it is acknowledging that it had no professional services, equipment and supplies, audit or any other active purchases valued at \$5,000 or more at any point during the reporting period.

Award Process: When entering procurement transaction information, the process by which the contract was awarded must be specified. The authority may select from four options:

1. Purchased Under State Contract - The authority used a pre-approved statewide contract, or piggy-backed on an active contract through the

State Office of General Services, a state or local agency, or another public authority.

2. Authority Contract – Competitive Bid - The contract or transaction was selected through a competitive process by the authority.
3. Authority Contract – Non-Competitive Bid - The contract or transaction was awarded by the authority without a competitive selection process.
4. Non Procurement/Purchase Order - The procurement was a non-contract procurement, such as purchase orders, that resulted in a cumulative payment of \$5,000 or more to the same vendor during the fiscal year.

Competitive contracts include best qualified, competitive grant, or competitive negotiation, and pre-qualified.

Non-competitive contracts include negotiated, emergency, preferred source, sole source, or single source contracts.

Purchase Orders and other Non-Contract Procurements: For non-contract procurements, the authority should roll up all purchases from the same vendor into a single transaction and report that as one transaction if the total equals or exceeds \$5,000. Authorities are not required to report individual purchases of less than \$5,000 or multiple purchases through a single vendor if the cumulative value of those purchases is less than \$5,000 in the reporting year.

Open Ended Procurements: An open ended procurement is when an authority enters into a purchasing arrangement with a vendor that is not tied to a specific contract period. These are most likely to be used to purchase commodities, such as office supplies, equipment or vehicles. In such cases, the authority would select the “No End Date” option and enter the amount paid under the arrangement during the reporting year. For the “Amount” field, the authority should enter a reasonable estimate for what the total dollar amount spent will be over the life of the procurement. If a reasonable estimate cannot be made, the total amount spent since the inception of the transaction should be entered. .

Fair Market Value: When Authority Contract – Non-competitive Bid is selected for the Award Process, a fair market value must be provided for the transaction. Authorities must complete a fair market value analysis to provide this information. If an authority feels that they are receiving the best value for the services or goods being provided, it is acceptable that the “Fair Market Value” field be the same as the “Amount” field. If the amount paid for the service or good is greater than the estimated fair market value, an explanation must be provided to justify the transaction. In addition, the authority’s CEO, CFO, or other designated certifier must attest to the transaction on the Procurement Report Submittal screen.

Procurement Information: Public authorities must report on their compliance with statutory reporting requirements, including provisions of the lobbying law that prohibit potential bidders/contractors from having inappropriate contact with an authority during the procurement process. In the interest of full and transparent disclosure, these provisions extend to both State and local public authorities.

Procurement Guidelines: Public authorities are required to adopt procurement guidelines that govern the authority's procurement activities. These guidelines must be presented to and approved by the authority's Board at least annually.

The guidelines should, at a minimum, describe the types of goods and services eligible to be procured and the authority's policies regarding the soliciting of proposals, the selection of contractors, and the use, awarding, monitoring and reporting of contracts.

These guidelines should be posted on the authority's web site at the time the report is submitted. If an authority cannot host its own web site, it should collaborate with the municipality for whom the authority was created and post required reports to the municipality's web site. If the guidelines cannot be posted at the time of submission, and they will be posted sometime in the near future, please provide the prospective URL address. The ABO will be monitoring these links to make sure that reports are posted.

Procurement Lobbying: An authority must designate an individual who will act as an authorized contact during each procurement activity. If an impermissible contact occurs, the authority is required to maintain a written record of the contact and to file that written report through PARIS. An impermissible contact is when a potential contractor initiates contact with someone other than the designated contact during a period when such contact is not permitted or attempts to influence the procurement in a manner that could reasonably be construed as a violation of procurement lobbying requirements.

Minority and Women Owned Business Enterprise Procurements: The Public Authorities Reform Act of 2009 requires all State public authorities to comply with the MWBE requirements with respect to procurement contracts pursuant to Article 15-A of the Executive Law. State authorities will be required to provide detailed information on their MWBE program by answering various yes/no questions and providing the targets they have set for MWBE participation in their awarded procurements.

Procurement Report Submittal: The Procurement Report can only be transmitted after all of the data fields are completed, and the Certifier has submitted the report by using this link. The entire report in the PARIS format does not have to be presented to the Board for its approval prior to it being

submitted through PARIS. Since the Procurement Report is submitted following the close of the fiscal year, and reflects actions and decisions made during the year, the expectation is that this information has been previously presented to the Board and discussed and that the Board is aware of the information contained therein.

In addition, if an Authority Contract – Non-competitive Bid procurement transaction was reported where the amount is greater than the estimated fair market value, the transaction will appear on this screen. The CEO, CFO, or other designated certifier will have to attest to each transaction listed by selecting the check box next to each transaction. Again, you do not need to send a hard copy to the Governor, Budget Director, ABO or OSC. If you need to send a copy of this report to other officials, you can use the “Report” command on the **Select Fiscal Year** screen to print or save a copy.

INVESTMENT REPORT

Select Fiscal Year: Since Investment Reports are to be submitted within 90 days of the end of the fiscal year, remember to "Select" the fiscal year with the applicable fiscal year end date for reporting data. Please note that the Investment Report must be certified prior to the submission of that year's corresponding Annual Report.

The "Report" command is used to generate a .PDF file containing all information entered in the Investment Report. You may print or save a copy of this report for your records. This file can also be used to post the report on the authority's website. This command cannot be used to enter or submit data.

Investment Information: Public authorities are required to adopt and annually review and approve comprehensive investment guidelines. An authority is also responsible for preparing an annual report of all investments owned by the authority. Examples of investments include bonds, stocks, treasury notes, or certificates of deposit. Public authorities are also required to have an annual independent audit of investments. This audit should include a management letter, if issued by the independent auditor.

For the purposes of the annual independent audit of investments, the CPA financial audit would not be sufficient to serve as the Investment Audit. The purpose of the financial audit is simply to confirm the value of the investments at a point in time. The purpose of the investment audit is to determine whether the authority obtained and managed its investments in compliance with its policies and relevant sections of law, and whether investments were adequately safeguarded. Section 201.3(b) of OSC regulations provides some guidance as to what should be addressed in an audit of investments. Although these regulations are for state authorities only, it is good guidance for local authorities. (http://www.osc.state.ny.us/pubauth/regulations/regs_part_201.pdf)

These reports should be posted on the authority's web site at the time the report is submitted. If an authority cannot host its own web site, it should collaborate with the municipality for whom the authority was created and post required reports to the municipality's web site. If the documents cannot be posted at the time of submission, and they will be posted sometime in the near future, please provide the prospective URL address. The ABO will be monitoring these links to make sure that reports are posted.

Investment Report Submittal: The Investment Report can only be transmitted after all of the data fields are completed, and the Certifier has submitted the report by using this link. The entire report in the PARIS format does not have to be presented to the Board for its approval prior to it being submitted through

PARIS. Since the Investment Report is submitted following the close of the fiscal year, and reflects actions and decisions made during the year, the expectation is that this information has been previously presented to the Board and discussed and that the Board is aware of the information contained therein.

Again, you do not need to send a hard copy to the Governor, Budget Director, ABO or OSC. If you need to send a copy of this report to other officials, you can use the "Report" command on the **Select Fiscal Year** screen to print or save a copy.

CERTIFIED FINANCIAL AUDIT

Select Fiscal Year: Audited financial information is now required to be included in the Annual Report, pursuant to the Public Authorities Reform Act of 2009. Public authorities must now submit a Certified Financial Audit report within 90 days of the end of its fiscal year. Authorities must work with their independent auditor to meet this deadline so they are not considered delinquent in submitting reports. Please note that the Certified Financial Audit must be certified prior to the submission of that year's corresponding Annual Report. Please remember to "Select" the fiscal year with the applicable fiscal year end date for reporting data.

The "Report" command is used to generate a .PDF file containing all information entered in the Certified Financial Audit. You may print or save a copy of this report for your records. This file can also be used to post the report on the authority's website. This command cannot be used to enter or submit data.

Financial Documents: When performing the audit, the auditors must review the financial statements and prepare a Report on Internal Controls Over Financial Reporting. PARIS requires that each authority upload the audit of financial statements, the management letter (if applicable), the Report on Internal Controls Over Financial Reporting, and any additional communication issued by the authority's independent auditor in connection with its annual audit of the authority's financial statements. PARIS also requires the authority to provide a URL address that links directly to the site where the documents can be found.

Note: The independent auditor's Report on Internal Controls over Financial Reporting does not satisfy the requirements of section 2800(9) of Public Authorities Law. An authority still must prepare an assessment of the effectiveness of its internal controls.

This report should be posted on the authority web site at the time the report is submitted. If an authority cannot host its own web site, it should collaborate with the municipality for whom the authority was created and post required reports to the municipality's web site. If the documents cannot be posted at the time of submission, and they will be posted sometime in the near future, please provide the prospective URL address. The ABO will be monitoring these links to make sure that reports are posted.

Certified Financial Audit Submittal: The Certified Financial Audit can only be transmitted after all of the data fields are completed, and the Certifier has submitted the report by using this link. The entire report in the PARIS format does not have to be presented to the Board for its approval prior to it being submitted through PARIS. Since the Certified Financial Audit is submitted following the close of the fiscal year, and reflects actions and decisions made during the year, the expectation is that this information has been previously

presented to the Board and discussed and that the Board is aware of the information contained therein.

Again, you do not need to send a hard copy to the Governor, Budget Director, ABO or OSC. If you need to send a copy of this report to other officials, you can use the "Report" command on the **Select Fiscal Year** screen to print or save a copy.

INDUSTRIAL DEVELOPMENT AGENCY PROJECTS

For IDAs Only

IDA Projects: IDAs are now required to maintain specific information on all projects for which they approve financial assistance. The role of the IDA is not just to act as the conduit for this assistance, but also to monitor the success, progress and cost-benefit of the project – including whether the project is honoring its commitments and agreements. While the project applicant/occupant is responsible for generating project information and providing it to the IDA, it is the IDA that is responsible for collecting the data and entering it into PARIS. Accordingly, the IDA project screen asks for detailed information on all IDA projects active during the reporting period. This includes information on the type and location of the project, the project applicant, the nature and value of all tax exemptions granted to the project and the annual PILOT payments due from and actually paid by the project, and the status of new jobs to be created or existing jobs to be retained during the period of financial assistance.

NOTE: A project should be considered a new project and entered in PARIS as such if one or more disabled fields associated with an existing project needs to be edited as a result of actions taken by the IDA Board. This would include a decision by the Board to (1) continue financial assistance to a project that has changed corporate ownership; (2) extend or alter the terms of a current financial assistance agreement; (3) issue additional debt to support a current project; or (4) re-finance outstanding debt.

In such cases, enter the incremental number of jobs to be created or retained that is associated with this new project.

Project Type: The IDA has the option to define a project as one of three “project types” -- “straight lease”, “tax exemption only” or “bond/note issuance”. If straight lease is selected, an annual lease payment amount must be provided. The annual lease payment amount should reflect the amount that the project is paying to the IDA annually in order to maintain the lease.

If “bond/note issuance” is selected, the bond/note amount must be provided. If a new bond/note project is reported the bond issued should also be listed in the New Debt Issuances screen under Current Debt.

A “tax exemption only” project is one where the financial assistance is limited to a sales tax and/or mortgage recording tax exemption associated with the acquisition of equipment or to furnish a building that the applicant is preparing to occupy. The IDA could take title to this equipment or furnishings and lease it back to the applicant or the IDA could designate the applicant as an agent of the IDA for purposes of qualifying for the sales tax exemption.

Total Project Amount: This figure should represent the entire cost of the project.

Benefited Project Amount: This is the total project amount less any project costs that is not affected by IDA benefits. Items that would be subtracted would be costs that are not subject to sales tax or costs that do not increase the real property tax benefit.

Year Financial Assistance is Scheduled to End: The IDA should enter the 4-digit year in which financial assistance – the proceeds from bonds, leases, or exemptions from taxation – awarded to the project is scheduled to end per the agreement between the project and the IDA.

Location of Project: The IDA is to provide the actual location of the project – for example 123 Main Street, Anywhere, New York.

Applicant Information: The IDA is to provide the corporate name and official business address of the project applicant that applied for financial assistance.

Project Tax Exemptions and PILOT Payment Information: For project tax exemptions and PILOT payments, the IDA is required to report all tax exemptions granted and all PILOT payments made.

The Real Property Tax Exemptions must be reported as the taxes that the project would have paid if they were not under IDA status. In other words, these fields should show the project at 100 percent of its assessed tax value. Sales tax and mortgage recording tax should be reported as the benefit the project received in sales tax and mortgage recording tax during the reporting year. Total Exemptions Net of RPTL Section 485-b Exemptions are the amount of real property tax exemptions the project received as a result of IDA status less the amount of real property tax exemptions the project would have received under RPTL Section 485-b.

For PILOT payments, the “actual PILOT payments made” is the payment amount received from the project by the Assessor’s Office during the reporting year.

The “payments due per the agreement” is defined as the payment that should have been made per the PILOT agreement schedule, regardless of the amount actually paid during the reporting year.

Total Exemptions, Total PILOTs, and Net Exemptions are calculated fields, so values cannot be entered.

Project Employment Information: For project employment information, the IDA is to provide FTE and salary data. For long standing projects where the IDA did

not collect salary information, it may have been difficult to reconstruct this information and report accurate salary data. For these projects only, at the time a long standing active project was first entered into PARIS it was acceptable to enter "0" in any field that deals with salary. However, going forward for all new projects approved during the reporting period, the IDA is expected to collect and report this data accurately.

Estimated Average Salary (at current market rates): Jobs to be created by a project are likely to occur at intervals over the life of the project. Salaries for these positions at the time they are created and filled may be subject to future collective bargaining agreements, competitive market and economic forces, or other factors that cannot be known at the time the project is first entered in PARIS. Accordingly, the project applicant is not expected to provide projected future salary information for these fields. Rather, the IDA should enter the current salary and salary ranges, reflecting existing salary schedules, as if those future positions had been filled (or retained) during the reporting period.

Project Status: If the reporting period is the final year in which the project was active, the IDA should check the box next to "Current year is the last year project information needs to be reported." In order to check this box, the three questions that follow must also be true. Doing this, will move the project to the "Completed Project List" next year and it will no longer appear on the "Active Project List". Otherwise, project information will roll forward into the next reporting year. In future years, the IDA must update project tax exemptions and PILOT payment information and project employment information.

Multiple Projects with the Same Applicant: Multiple projects approved by the Board for the same applicant should be treated as separate projects if each project involved separate approvals by the Board for bond financing, PILOTS, or financial assistance. The number of jobs to be created or retained should be listed separately for each project.

LOCAL DEVELOPMENT CORPORATION PROJECTS
For LDCs Only

In addition to submitting the information required of other local public authorities, local development corporations (LDCs) will be required to report information on the projects they support and how those approved projects are financed – either through grants, loans, or bonds. The LDC will select and complete the appropriate screen that corresponds with the method of funding.

Grant Awards: LDCs are required to provide information on any grants that they administer and provide to other entities during the reporting period. If the LDC did not provide any grants during the reporting period, select the “No Grants” button. For all grants provided, the LDC must report the source of funds for the grant. For example, if Community Development Block Grant (CDBG) funds are used, then “Federal” will be selected as the source. The LDC must also report the name and address of the entity that received the grant, the date and amount awarded, and identify how the grant funds will be used. If the grant was provided to the recipient for the purpose of creating jobs, this information must be entered.

Grant information will not carry over from year to year. If the LDC provides a grant to the same entity each year, this information must be entered as a new grant awarded each year.

Loans: LDCs are required to provide information on all outstanding loans that they have provided to entities, including proceeds provided under a revolving loan fund. For all outstanding loans, the LDC must indicate the source of funds for the loan program. For example, if Small Business Administration (SBA) funds are used as the basis of the loan, then “Federal” will be selected as the source. The LDC must also report the name and address of the entity that received the loan, the date and amount awarded, the interest rate being charged to the entity, the length of the loan in years, the amount repaid to date, and identify how the loan funds will be used. If the loan was provided to the recipient for the purpose of creating jobs, this job information must be entered. Since loans are generally outstanding for several years, this information is carried forward to subsequent reporting years until the terms of the loan have been completed.

Bonds: LDCs are to report information on all bonds that they have issued, and identify how the proceeds of those bonds are being used. For all outstanding bonds, the LDC must report the name and address of the recipient of the bond proceeds, the amount and date of the bond issuance, the bond interest rate, the year the bonds are expected to be fully retired, and the amount of bond principal retired during the reporting period. In addition, the LDC will need to identify how the bond proceeds are used. If the bond proceeds were provided to the recipient

to create jobs, this information must be entered. Bond information is carried forward to subsequent reporting years until the bonds are retired.