

**NEW YORK STATE OFFICE OF INDIGENT LEGAL SERVICES  
ANNUAL FINANCIAL REPORT**

**FREQUENTLY ASKED QUESTIONS**

**Q: Our county received revenue from ILS in 2022 for expenditures made in 2021. Do we include this as “Revenue Sources for Expenditures Made – State Funds” (§ II(b) of the form)?**

**A:** No. For this year’s Annual Financial Report, you should include only the revenue actually received or that you anticipate receiving for expenditures made in 2022. Revenue received in 2022 for expenditures made in 2021 should have been reported in last year’s Annual Financial Report.

**Q: Our county made expenditures in 2022 for services under County Law Article 18-B, anticipating that we will claim these expenditures under one or more ILS contracts. Even though we have not yet submitted a claim to ILS for these expenditures, should we include this anticipated revenue from ILS as “Revenue Sources for Expenditures Made – State Funds (§ II(b) of the form)?**

**A:** Yes. If the expenditures were made in 2022, you should report revenue that you have received and that you anticipate receiving in the “Revenue Sources for Expenditures Made” sections of this form (§ II(a) for federal funds, § II(b) for state funds, and II(c) for private funds).

**Q: Our county does not yet have a contract for ILS Distribution 12, but our county budget has designated Distribution 12 as the revenue source for the expenditures needed to continue the programs created in ILS Distribution 9. Should the Distribution 12 funding that we intend to claim for expenditures made in 2022 (once we have a contract) be reported as “Revenue Sources for Expenditures Made – State Funds” (§ II(b) of the form)?**

**A:** Yes. All State revenue sources for expenditures made in 2022 should be reported in 2022 for services under County Law Article 18-B should be reported in this year’s Annual Finance Report. This applies to revenues actually received in 2022 as well as anticipated revenues.

**Q: Under the Third Counsel at First Appearance contract our county has from ILS, we received revenue in 2022 for expenditures made in 2021 and for expenditures made in 2022. Do I report the revenue for expenditures made in both years or just 2022?**

**A:** You report only the revenue for the expenditures made in 2022. Do not report revenue for expenditures that were made prior to 2022.

**Q: Our county has not reported accurately in past Annual Financial Reports. For example, we did not include revenue anticipated for expenditures that year, but instead, reported only revenue received. Does ILS expect us to submit corrected Annual Financial Reports?**

**A:** No. While a county may elect to submit corrected Annual Financial Reports, ILS does not require that counties do so. Our primary goal is that counties and New York City report accurately this year and in future Annual Financial Reports.