§ 30. Reports. 1. Except as hereinafter provided, every municipal corporation and school, fire, improvement and special district shall annually make a report of its financial condition to the comptroller. Such report shall be made by the chief fiscal officer of each municipal corporation, by the chief fiscal officer of a municipal corporation having a school district governed by article fifty-two of the education law, for such school district, by the treasurer of each other school district, except for a common school district not having a treasurer, by the chairman of the school board or the sole trustee and by the treasurer of each fire, improvement or special district, or in the case of a consolidated health district, the president of the board of health. Such reports shall include the financial transactions of joint services defined by section one hundred nineteen-n of this chapter. If, pursuant to any general or special law, there is a separate treasurer for any municipal activity, the financial report of the activity shall be made by such treasurer.

2. An annual financial report for each municipal urban renewal agency shall be made by the treasurer of the agency.

3. An annual report of financial transactions shall be made by the treasurer of each public library and library service system established pursuant to section two hundred fifty-five of the education law, each county vocational education board established pursuant to section eleven hundred one of the education law and each board of cooperative educational services established pursuant to section nineteen hundred fifty-eight of the education law.

4. If for any reason, the comptroller shall deem it necessary that additional information be furnished by any other officer, he may require such additional information from such other officer in such form as he may deem necessary to carry into effect the purposes of this article.

5. All reports shall be certified by the officer making the same. Except as otherwise provided in this subdivision with respect to the time for filing, all reports shall be filed with the comptroller within sixty days after the close of the fiscal year of such municipal

corporation, district, agency or activity, provided, however, that upon written request from the chief fiscal officer of a municipal corporation, district, agency or activity, the comptroller may extend such sixty day period for filing such report for an additional sixty days. Reports may be filed by electronic transmission or in paper form. The method of certifying a report filed in electronic form shall be prescribed by the comptroller. It shall be the duty of the incumbent officer at the time such reports are required to be filed with the comptroller to file such report. The refusal or wilful neglect of such officer to file a report as herein prescribed shall be a misdemeanor and subject the financial officer so refusing or neglecting to a penalty of five dollars per day for each day's delay beyond the sixty days to be paid on demand of the comptroller. Notwithstanding any of the provisions contained in this section:

(a) Each town or village having a population, as shown by the latest preceding decennial federal census, between five thousand to nineteen thousand nine hundred ninety-nine, shall file their respective reports with the comptroller within ninety days after the close of the fiscal year of such town or village. Upon written request from the chief fiscal officer of such a town or village, the comptroller may extend such ninety day period for an additional thirty days.

(b) Each town or village having a population, as shown by the latest preceding decennial federal census, with twenty thousand or more, and all cities and counties, irrespective of their populations, shall file their respective reports with the comptroller within one hundred twenty days after the close of the fiscal year of such county, city, town or village.

6. Annually, each industrial development agency, the Troy industrial development authority established pursuant to title eleven of article eight of the public authorities law, and the Auburn industrial development authority established pursuant to title fifteen of article eight of the public authorities law, shall file a financial report pursuant to section eight hundred fifty-nine of this chapter.

7. Each municipal corporation shall make accessible to the public on its municipal website required under article thirteen-E of this chapter

documentation pertaining to its most recent annual financial reports, current year budget, most recent independent audit report and most recent fiscal performance plan or multiyear financial plan required pursuant to paragraph g of subdivision ten of section fifty-four of the state finance law, unless such information is covered by subdivision two of section eighty-seven of the public officers law.