



FY 2010 ANNUAL FINANCIAL REPORT SPECIAL PURPOSE LONG FORM

Please return completed reports to:
Office of the Comptroller
Local Government Division
 100 W. Randolph Street, Suite 15-500
 Chicago, IL 60601-3252
 Tel: (877) 304-3899

Unit Name: _____

County: _____

Unit Code: _____

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of the government as of the end of this fiscal year.

 Written signature of government official

 Date

Print Name: _____ Title: _____

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

➤ STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? ___ Yes ___ No

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

A. Contact person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
First:	Last:	First:	Last:	First:	Last:
Title:		Title:		Title:	
Add:		Add:		Add:	
City:		City:		City:	
State:		State:		State:	
Zip:		Zip:		Zip:	
Phone:	Ext:	Phone:	Ext:	Phone:	Ext:
Fax:		Fax:		Fax:	
E-mail:		E-mail:		E-mail:	

➤ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: / /2010

If the fiscal year end date listed above is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent with the AFR before the fiscal year end date is officially amended.

➤ **STEP 3: GASB 34, ACCOUNTING SYSTEM, AND DEBT**

A. Has your government implemented GASB 34 in FY 2010 or in previous reporting years? ___ Yes ___ No

If yes:

- *Governments who have implemented GASB 34 and are using "Other Comprehensive Basis of Accounting" (OCBOA) such as 'Cash Basis' and 'Modified Cash Basis' as their accounting system will now be able to select these types as their accounting system.*
- *Fill out the Alternative Assets & Liabilities page, located on page F1 (b)*

B. Which type of accounting system does your government use?

___ Cash - with no assets (Cash Basis) ___ Modified Accrual/Accrual
___ Cash - with assets (Modified Cash Basis) ___ Other Combination (explain)_____

C. Does your government have bonded debt this reporting fiscal year? ___ Yes ___ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F5.

___ G.O. Bonds ___ Revenue Bonds ___ Alternate Revenue Bonds

D. Does your government have debt, other than bonded debt this reporting fiscal year? ___ Yes ___ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F5.

___ Contractual ___ Other (explain)_____

UNIT NAME:
Unit Code Number:

➤ **STEP 4: POPULATION, EAV, AND EMPLOYEES**

^What is the total POPULATION of government?	
What is the total EAV of the government?	\$
*How many FULL TIME EMPLOYEES are paid?	
* How many PART TIME EMPLOYEES are paid?	
What is the TOTAL SALARY paid to all employees?	\$

^Or provide estimated population
*Do not include contractual employees.

➤ **STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriation. Indicate if the component units are blended or discretely presented, their fiscal year end dates, and if the component units are funded with governmental fund types or enterprise fund types. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the **CHART OF ACCOUNTS AND DEFINITIONS and the HOW TO FILL OUT AN AFR** documents.

Name of Unit/Component	Appropriation [^]	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE*				
	\$			
	\$		/ / 2010	
	\$		/ / 2010	
	\$		/ / 2010	
	\$		/ / 2010	
Total Appropriations	\$			

*Do not enter funds such as: Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

➤ **STEP 7: OTHER GOVERNMENTS**

Indicate any payments your government has made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements – indicate how much was paid	\$
Federal government payroll taxes	\$
All other intergovernmental payments	\$

➤ **STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds, indicate the amount spent in FY 2010 for each fund. Also indicate the Fund Type (fund types are at the top of each column beginning on page F1).

If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
	\$		/ / 2010
	\$		/ / 2010
	\$		/ / 2010
	\$		/ / 2010
	\$		/ / 2010
	\$		/ / 2010
Total Expenditures	\$		

B. Does your government have assets or liabilities that should be recorded as a part of Account Groups? See **CHART OF ACCOUNTS AND DEFINITIONS** and the **HOW TO FILL OUT AN AFR** documents for more information about Account Groups.

If your government's Accounting System is 'Cash No Assets', or your government has implemented GASB 34, you must select 'No' for Account Groups.

____ Yes ____ No

➤ **STEP 9: GOVERNMENTAL ENTITIES**

List the governmental entities that are part of or related to the primary government. Exclude component units detailed in Step 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

➤ **STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly – House	<input type="checkbox"/> - General Assembly – Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor’s Office	<input type="checkbox"/> - Other - _____

Statement of Financial Position
All Funds and Discretely Presented Component Units

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Account Group	Discretely Presented Component Units
Assets		<i>Report In Whole Numbers</i>								
.101	Cash and cash equivalent									
.102	Investments									
.115	Receivables									
.109	Inventories									
.111	Fixed Assets									
.112	Other Assets (explain)									
.113	Amount available for retirement of long-term debt									
.114	Amount to be provided for payment of long-term debt									
.120	TOTAL ASSETS									
Liabilities										
.122	All Payables									
.132	Deferred revenue									
.133	Debt service payable - Principal									
.134	Debt service payable - Interest									
.128	Other Liabilities (explain)									
.135	TOTAL LIABILITIES									
Equity										
.136	Fund balance - Reserved									
.137	Fund balance - Unreserved									
.138	Retained earnings - Reserved									
.139	Retained earnings - Unreserved									
.140	Contributed Capital									
.141	Investment in General Fixed Assets									
.142	TOTAL EQUITY									
.145	TOTAL LIABILITY AND EQUITY									

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NOTE: This alternative Assets & Liability page should be used by those units of government that have implemented GASB 34. If your unit of government has not implemented GASB 34, please leave this page blank and proceed to page F2.

ASSETS

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT ASSETS		<i>Report In Whole Numbers</i>			
101	Cash and cash equivalent				
102	Investments				
115	Receivables				
109	Inventories				
112	Other Assets (explain)				
NON-CURRENT ASSETS		<i>Report In Whole Numbers</i>			
116	Capital Assets/Net of Accumulated Depreciation				
117	Other Capital Assets (explain)				
120	TOTAL ASSETS				

LIABILITIES

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT LIABILITIES		<i>Report In Whole Numbers</i>			
122	All Payables				
132	Deferred Revenue				
128	Other Liabilities (explain)				
NON-CURRENT/LONG-TERM LIABILITIES		<i>Report In Whole Numbers</i>			
129	Due Within One Year				
130	Due Beyond One Year				
131	Other Non-Current/Long Term Liabilities(explain)				
135	TOTAL LIABILITIES				

NET ASSETS

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
		<i>Report In Whole Numbers</i>			
143	Investments in Capital Assets/Net of Related Debt				
148	Net Assets - Restricted				
149	Net Assets - Unrestricted				
146	TOTAL NET ASSETS				
147	TOTAL LIABILITIES & NET ASSETS				

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Local Taxes</i>		<i>Report In Whole Numbers</i>							
201	Property Tax								
203	Utilities Tax								
204	Other Taxes								
<i>Intergovernmental Receipts & Grants</i>									
212	State Sales Tax								
213	State Motor Fuel Tax								
214	State Replacement Tax								
205	State Gaming Tax(es)								
215	Other State Sources (Explain)								
225	Federal								
226	Other Intergovernmental Sources								
<i>Other Sources</i>									
231	Licenses and Permits								
233	Fines and Forfeitures								
234	Charges for Services								
235	Interest								
236	Miscellaneous								
240	TOTAL RECEIPTS AND REVENUE								

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Report In Whole Numbers</i>									
251	General Government								
252	Public Safety								
254	Judiciary and Legal								
255	Transportation and Public Works								
256	Social Services								
257	Culture and Recreation								
258	Housing								
275	Environment								
259	Debt								
271	Public Utility Company								
272	Depreciation								
280	Capital Outlay								
260	Other Expenditures or Expenses								
270	TOTAL EXPENDITURES/EXPENSE								

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Report In Whole Numbers</i>									
301	Excess of receipts/revenues over (under) expenditures/expenses (C240 - C270)								
302	Operating transfers in								
303	Operating transfers out	()	()	()	()	()	()	()	()
304	Bond proceeds								
305	Other - Long term debt(explain)								
306	Net increase (decrease) in fund balance (301 + 302 - 303 +304 + 305)								
307	Previous year fund balance								
308	Other (Explain)								
310	FUND BALANCE (306 + 307+ 308)								

Statement of Indebtedness

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
<i>Report In Whole Numbers</i>								
General Obligation Bonds	400		406		412		418	
Revenue Bonds	401		407		413		419	
Alternate Revenue Bonds	402		408		414		420	
Contractual commitments	403		409		415		421	
Other (Explain)	404		410		416		422	
TOTAL DEBT	405		411		417		423	

Explanation or Comments: (Use additional paper if necessary.)

***Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures and Equipment
601	General Government		
602	Law Enforcement		
603	Corrections		
604	Fire		
605	Sewerage		
606	Sanitation and Wastewater		
607	Parks & Recreation		
608	Housing & Community Development		
609	Highways, Roads and Bridges		
610	Parking Facilities		
611	Welfare		
612	Hospital		
613	Water		
614	Nursing Homes		
615	Conservation and Natural Resources		
616	Libraries		
617	Other		

- ☒ *This page should only be filled out if you have spent funds for capital projects or development.
- ☒ *The Capital outlay page is requested by The U.S. Census Bureau and is considered optional by the State Comptroller
- ☒ *If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.
- ☒ *If you do NOT complete this page the Census Bureau will contact you for further information.

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts.

If your government is required to submit an Annual Audit , please complete the following:

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- Individual Licensed Certified Public Accountant Public Accounting Firm (IL License) Professional Service Corporation (IL License)
 Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

If you selected Individual Licensed Certified Public Accountant (IL), please complete the licensee information below:

Please provide the following information for the **Licensed Certified Public Accountant** performing the Annual Audit for your government.

Enter the active 9-digit License#: 0 6 5 _____ License Status: _____
Last Name: _____ First Name: _____ Title: _____
Address: _____ Address 2: _____
City: _____ State: _____ Zip: _____
Phone: () - Ext: Fax: () - E-mail: _____

If you selected Public Accounting Firm (IL), please complete the licensee information below:

Please provide the following information for the **Public Accounting Firm** performing the Annual Audit for your government.

Enter the active 9-digit License#: 0 6 6 _____ License Status: _____
Business Name: _____
Address: _____ Address 2: _____
City: _____ State: _____ Zip: _____
Phone: () - Ext: Fax: () - E-mail: _____
Contact Last Name: _____ Contact First Name: _____ Contact Title: _____
Contact Phone: () - Ext: Contact E-mail: _____

If you selected Professional Service Corporation (IL), please complete the licensee information below:

Please provide the following information for the **Professional Service Corporation** performing the Annual Audit for your government.

Enter the active 9-digit License#: 0 6 0 License Status: _____

Business Name: _____

Address: _____ Address 2: _____

City: _____ State: _____ Zip: _____

Phone: () - Ext: Fax: () - E-mail: _____

Professional Service Corporations must use a Licensed Certified Public Accountant to perform an audit. Please provide the following information for this licensee:

Enter the active 9-digit License#: 0 6 5 License Status: _____

Last Name: _____ First Name: _____ Title: _____

Address: _____ Address 2: _____

City: _____ State: _____ Zip: _____

Phone: () - Ext: Fax: () - E-mail: _____

If you selected Out of State Individual Licensed Certified Public Accountant/ Public Accounting Firm /Professional Service Corporation please complete the licensee information below.

Please provide the following information for the entity performing the Annual Audit for your government.

Enter the complete active License#: _____ State License is Issued: _____

License Status: _____

License Type (Please select one. If 'Other', enter type information)

Individual Licensed Certified Public Accountant

Public Accounting Firm

Professional Service Corporation

Other Business Type _____

Business Name: _____

Address: _____ Address 2: _____

City: _____ State: _____ Zip: _____

Phone: () - Ext: Fax: () - E-mail: _____

Contact Last Name: _____ Contact First Name: _____ Contact Title: _____

Contact Phone: () - Ext: Contact E-mail: _____

Provide information for the **Licensed Certified Public Accountant** performing the audit for your government.

Last Name: _____ First Name: _____ CPATitle: _____

Address: _____ Address 2: _____

City: _____ State: _____ Zip: _____

Phone: () - Ext: Fax: () - E-mail: _____

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