



FY 2010 ANNUAL FINANCIAL REPORT SPECIAL PURPOSE SHORT 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 and will be able to use the Short forms.

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

Cash – with no assets (Cash Basis)

*If the government uses an accounting method other than Cash – with no assets (Cash Basis), please complete the **Special Purpose Long Form**.*

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 the 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	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.

UNIT NAME:
Unit Code Number:

➤ **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**

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	\$		

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

Cash, Investments, Liabilities & Fund Balance

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Report In Whole Numbers</i>				
101	Cash and cash equivalent			
102	Investments			
135	Total Liabilities			
136	Fund balance - Reserved			
137	Fund balance - Unreserved			

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.

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Discretely Presented Component Units
<i>Report In Whole Numbers</i>			
101	Cash and cash equivalent		
102	Investments		
135	Total Liabilities		
148	Net Assets - Restricted		
149	Net Assets - Unrestricted		

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Local Taxes</i>		<i>Report In Whole Numbers</i>		
201	Property Tax			
203	Utility 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			
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	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	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 on page 9)			
310	CURRENT YEAR ENDING 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
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Report In Whole Numbers

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	404		410		416		422	

TOTAL DEBT	405		411		417		423	
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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 do the Survey of Government Finances from the US Census Bureau.
-  *If you do NOT complete this page the Census Bureau will contact you for further information.

CPA 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: _____

CPA INFORMATION

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: _____