COMPTROLLER CONNECT

FY 2016

INTERNET FILING GUIDE & FAQ

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

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BROWSER SETTINGS

Comptroller Connect and Your Browser

The Comptroller Connect Internet Filing application attempts to allow users with older browsers to successfully use the Internet program. Of course, the version of your browser directly relates to how well Comptroller Connect will function. So if possible, upgrade to the latest version of your browser.

Clearing Your Temporary Internet Files / Cache

You should routinely clear your cache or **'Temporary Internet Files'** using your browser's setting.

Comptroller Connect and Cookies

You must enable your browser's cookies in order to use Comptroller Connect.

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RESTRICTED OR LIMITED GOVERNMENTS

The following governments do **not** have access to the Comptroller Connect Internet Filing Program:

- Road & Bridge Districts (they must file with their primary government)

The following governments have **limited** access to the Comptroller Connect Internet Filing Program. They are governments who are only required to 'Register' with the Illinois State Comptroller and are not required to submit financial reports. These governments will complete steps 1-6 in the Registration Section. See the document "FY 2016 Online Registration Guide & FAQ for Local Governments."

- Drainage Districts
- Community Colleges
- Housing Authorities
- School Districts

MAKE SURE YOU HAVE...

- **The Local Government Assistance Hotline # (877) 304-3899**
- The **current password set up by your government**
- **FEIN Number and W9 (**if you have not already submitted this information**)**
- **Purchasing Agent -** Contact Information
- **FOIA Officer -** Contact Information
- **Valid Email address** for the local government
- **Population / EAV** for the local government
- **Legal documentation required for changes to FYEnd, Extension Requests, etc..**
- **Financial Documents— Primary**
  - Combined summarized financial statements for the reporting fiscal year
  - Statement of Financial Operations for the reporting fiscal year
- **Financial Documents—Secondary**
  - Treasurer's Report for the reporting fiscal year
  - W-3 (covering months in the fiscal year)
  - Budget ordinance for the reporting fiscal year
  - Check Book, Previous Year's Annual Financial Report
  - DCEO summary forms—Supervisor's Report for the reporting fiscal year

GETTING STARTED

- Go to **WWW.ILLINOISCOMPTROLLER.GOV**
- Scroll to **LOCAL GOVERNMENT**
- Click on **COMPTROLLER CONNECT INTERNET FILING**
- Click on **LOGIN** on the right-side menu

You are now at the **Introductory Screen** of Comptroller Connect Internet Filing. Make this page your new bookmark to Comptroller Connect Internet Filing.

LOGGING IN

INTRODUCTORY SCREEN

There are several helpful links on this screen to assist you in filing your annual financial data via Comptroller Connect.

- **Login—**will allow you to access the login screen and begin filing your annual financial data
- **Quick Tips—**will provide you with a quick reference for Comptroller Connect. We strongly recommend that you print and read Quick Tips prior to using this Internet program.
- **What's New—**provides updates to Comptroller Connect Internet Filing program.
- **View Submitted Annual Reports (FY 2000 –2013)—**allows you to access, view, and print AFRs submitted to the Comptroller's Office in previous fiscal years.
- **View Submitted Annual Reports (2014 –2016)—**allows you to access, view, and print AFRs submitted to the Comptroller's Office for the current year and the previous two fiscal years.

LOGIN SCREEN - STEP 1

NOTE: You may click on the link **'Back to Introduction Screen'** to go back to the previous page and review '**Quick Tips'**.

This step allows you to narrow the search for your unit of government.

- Select your **Type of Unit.** If you are unsure of your unit type, contact our office.
- Select the first letter of your government's name.
- Select the **Fiscal Year** for which you are reporting data.
- Click on the **'Continue'** button to advance to the second step of the Login process.

LOGIN SCREEN – STEP 2

In Step 2, a list detailing those governments fitting the criteria defined in the Step 1 will appear. The list includes the Unit Name, County, and Unit Code Number. Scroll down to view the list and locate your unit of government. If your government is not listed you may need to redefine your criteria by clicking on the link **'Back to Introduction Screen'** located near the top of the screen. If you still do not see your local government listed, you should **STOP** and contact our office at 877-304-3899.

- When you locate your local government's name, verify that the corresponding county is correct. There are several units of local governments with the same name and it is important to ensure you have selected the correct unit to complete your Annual Financial Report. If your unit of government does not appear on this list, contact our office at 877-304-3899.
- Click on your local government's name to highlight it, click the **'Enter Password'** field and enter your Comptroller Connect Internet Filing password that you set up.
- Click on the button titled **'Log In'** to advance to the next screen. If this is your first time using Comptroller Connect, the next screen titled **'Password Change Screen'** will prompt you to change your password. Otherwise, the next screen to display will be the **'Unit Confirmation Screen'**.

PASSWORD CHANGE SCREEN
On this screen your government's unit name, unit code number, and fiscal year for which financial data is being submitted will appear. You must change your password. The new password must be at least six characters and may be alphanumeric. **DO NOT USE SPACES / SPECIAL CHARACTERS.**

- Type a new password in the field titled **Enter New Password** and confirm by typing it again in the field titled **Re-Enter**
- Select a Security question from the list and then type in your answer in the **Enter Security Answer** field. **Print this info**. You will need it if you misplace or forget your password.
- Click on the button titled **'Enter New Password'**.

> ✓ **NOTE**: When you are prompted to change your password, the application will prohibit you from using your previous 10 passwords.

Upon successful entry of your new password, confirmation will be indicated and you can continue, by clicking on the link **'Click here to continue'**, or by selecting **'Go Back'** to make any necessary modifications.

FORGOT MY PASSWORD
If you have forgotten your password, click on the **'Forgot My Password'** link at the bottom of the screen.

This will enable you to enter the security information that you supplied. You will be given four attempts to correctly answer your security question.

Once you have successfully answered the security question, you will be allowed to reset your password.

If you need assistance, please call the Local Government Assistance hotline # listed on the front page of this document.

UNIT CONFIRMATION SCREEN
The Unit Confirmation Screen allows you to confirm your unit name, unit code number, and fiscal year. If this information is not correct, click on the **'Log Off'** link in the menu at the top of the screen to return to the Login Screen and start again. If you cannot locate your unit of government on Comptroller Connect, contact our office at 877-304-3899.

Governments can now request a 60 day extension for AFR's and Audits by clicking the request one-time extension butter if the following criteria is met:

- Extension is requested before the 180-Day filing period ends
- If this is the first extension request for FY

The government can print out the Extension confirmation email on the screen or if the government has a validated email on file they will then receive a confirmation of extension by email.

You may also request authorization to resubmit your AFR and/or Audit on this screen.

COMPTROLLER CONNECT MENUS

Navigation menus are at the top of each screen and will build as you complete each step.

- **Home-** takes you back to home page
- **Welcome-** takes you back to welcome screen
- **Registration-**The steps that have been completed will be indicated.
- **Data Entry-** Populates after all Registration Questions have been completed. The steps that have been completed will be indicated.
- **Report –**
  - **View Work**- provides an unformatted view of your data screen by screen. Printing this unformatted version (you may need to adjust your margins) allows a quick check your data.
  - **SSRS**- allow you to view and print a formatted AFR. Clicking on **'Generate Report** will allow you to print in PDF format. When the print dialog box pops up, check to make sure that the page layout/print setup is setup for Landscape.
- **Change Password** - allows you to change your password.
- **Submit Problem –** provides a form to complete with any problems you encounter
- **Help** - takes you to the Comptroller Connect Help File Documents
- **Logoff –** allows you to end your current session.

New Navigation menus are now at the top of each screen and will build as you complete each step through the Registration and Financial screens.

GASB 34 IMPLEMENTATION SETUP SCREEN

If you answer "Yes" to the GASB 34 question:

- Step 3 – Registration: **Cash – No Assets** now available as your Accounting System.
- Step 9 – Registration: You will not be able to select that your government has **Account Groups.**
- The Appropriations/Abbreviated Form Setup Screen will be skipped.
- You will be required to fill out the Alternative Assets, Liabilities & Net Assets [containing fund-based financial statements] screen.
- Validations will track to see if data is entered in Codes 101, 116, 149.

If you change your answer from "Yes" to "No", all data will be removed from the Alternative Assets, Liabilities & Net Assets screen.

If you change your answer from "No" to "Yes", all data will be removed from the Assets, Liabilities & Equity screen. You will have to enter your government's data in the Alternate Asset & Liability section.

✓ **NOTE**: If you are a multi-purpose district, you will not see these setup screens. Skip to the Registration Questions Section of these instructions.

APPROPRIATIONS/ABBREVIATED FORM SETUP SCREEN

Special Purpose districts are the only units of government that will view the Appropriation/Abbreviated Form setup screen. This screen will customize your financial screens. The **Appropriations Setup** screen can also be accessed from the Registration Section.

APPROPRIATIONS

If your government's FY 2016 **Total Appropriations** does NOT exceed $7,217 select 'No' and enter your appropriation amount. This amount qualifies you for the **Verification of Appropriation** form. You will be directed to Step 1 - Contact Information and to the Submit Screen. Otherwise, select 'Yes' and you will be directed through the Internet Filing program.

✓ **NOTE:** If the unit of government does NOT have an appropriation/budget amount or levy taxes, please enter the unit's TOTAL EXPENDITURES.

SPECIAL PURPOSE ABBREVIATED FORM – Beginning FY 2003 and later

If your government's Total Revenue does NOT exceed $100,000, only uses General and Special Revenue (and Discretely Presented Component Units) funds, Accounting System is Cash – No Assets (Cash Basis), AND you want to use the one page Abbreviated Form, select 'to use this form.

- Step 3 – You will not need to answer the Public Utility, Home Rule, and TIF questions.
- Step 5 – You will not need to enter component unit information.
- Step 9B – You will not need to answer the Account Groups question.
- You will not enter any Assets, Liabilities, or Equity information.
- You will enter Revenue for Codes 201t, 204t, 214t, 215t, 225t, 235t, 234t, 236t.
- You will enter Expenditure for Codes 251t, 252t, 255t, 256t, 257t, 259t, 260t, 260t, 280t.
- You will enter Fund Balance for Codes 307t, 308t.
- You will enter Debt Codes 405t, 411t, 417t, 423t.

FEIN COLLECTION SETUP SCREEN

If you did not do so for the previous fiscal year, answer the FEIN question. If your answer is 'Yes' then supply your 9-digit FEIN and upload your W9 form. If your answer is 'No' then supply an explanation.

LOG IN
Frequently Asked Questions

Q. **I do not see my type of government listed in the pull down section of Step 1?**
A. Review the type of government you selected. For example, if you are a Soil & Water Conservation District, your government will not be listed under Conservation District. Call the Local Government Assistance Hotline at 877-304-3899 and we will help identify your government.

Q. **I am a drainage district trying to log in and enter financial data?**
A. As of FY 2003, drainage districts are no longer required to file annual financial reports with the Office of the Comptroller. They are only required to register with our office using the Comptroller Connect Internet Filing program.

Q. **I do not see my unit of government listed in the pull down section of Step Two?**
A. If you are a new unit of government and have not registered with the Office of the Comptroller, your government will not appear in the pull-down list of this program. You should call the Local Government Assistance Hotline at 877/304-3899 for information on how to register.

Q. **I keep getting the message that the password is incorrect?**
A. Check the following:

- Check within your government to see if you have the most current password.
- Verify that your computer is set up to accept cookies.
- Use the Forgot My Password option.

If this does not solve your problem, call the Local Government Assistance Hotline at 877-304-3899.

YOU HAVE COMPLETED THE LOG IN SECTION!

REGISTRATION QUESTIONS SECTION

The ten answers you provide in this section determine the type and amount of financial data your government must submit to the Office of the Comptroller in FY 2015.

The following details how to properly enter, save, and retrieve data for future use:

- You cannot skip questions. If a question or field does not apply to your government, indicate this by selecting **'No'** or by entering a zero in the field.
- **Do not use non-numeric characters (e.g. a comma, dollar signs, and decimal points).**
- Do not enter alpha characters in numeric fields.
- Do not use cents. Report in whole numbers.
- When adding or modifying records, you must click the Add/Update buttons to save records or modifications. Then click on the **'Continue to Step...'** button to advance to the next screen.

STEP 1 - ENTER CONTACT INFORMATION

Review the information provided in **Step 1: Contact Information**. If the names/information is incorrect, make corrections in each section and click on the 'Update …' button in each section. Once you have completed this step, click on the button **'Continue to Step 2…'.**

A validated **email address** and **name** is **required** for Contact Person, CEO, CFO, Purchasing Agent, FOIA Officer, and where applicable, the TIF Contact Person. After updating all Contact information you must click on each question mark in order to validate the email.

STEP 2 - VERIFY FISCAL YEAR END

If your Fiscal Year End is correct, click on the button titled **'Continue to Step 3 of 10',** next to the **Yes** and you will be advanced to the next screen.

If your Fiscal Year End is incorrect, click on the button titled **'Continue to Step 3 of 10',** next to the **No.** You should submit a copy of the resolution, ordinance or any other legal documentation verifying the Fiscal Year End of your unit of government. You are not allowed to change your Fiscal Year End in the Comptroller Connect Internet Filing program. Our office will update your Fiscal Year End upon receipt of legal documentation.

STEP 3 – GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION/RETIREMENT BENEFITS

Accounting Method - There are four options to choose from: *Cash-with no assets (Cash Basis); Modified Accrual/Accrual; Cash-with assets (Modified Cash Basis); and Combination*. You will only be allowed to <u>select one option</u> by clicking in the small circle next to it. Click on the links **'Cash – with no Assets'(Cash Basis)**, **'Cash – with Assets'(Modified Cash Basis)**, and **'What Accounting Method should I Use'** for more information **or** refer to the *Chart of Accounts and Definitions* and any of the *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* documents located in the **Help File**. Cash-with no assets (Cash Basis) **<u>ARE NOW AVAILABLE</u>** if GASB 34 question = "Yes".

Debt - You must select either 'Yes' or 'No'. If you select 'Yes', you must also indicate the type(s) of debt your government has incurred. If you are unsure of the type(s) of debt your government uses refer to the *Chart of Accounts and Definitions* and any of the *How to Fill Out the FY 2015 AFR and Frequently Asked Questions documents* located in the **Help File**.

Utilities - Select 'Yes' or 'No' if your municipality <u>owns</u> or <u>operates</u> a utility company, please indicate yes. If "YES", check mark the appropriate the type(s) of utility within your unit of government.

> ✓ **NOTE:** The next two questions are applicable to **Municipalities** only**.**

Home Rule – Your answer indicates whether or not your municipality is a home rule unit of government. Your answer will be populated with the answer from your previous FY and this answer will be locked in. You must submit documentation to have the Local Government Department unlock this answer so that you can amend it.

TIF – Your answer indicates whether or not your government has TIF Districts. If you answered 'Yes' to this question in the previous fiscal year that answer will be locked in for the current fiscal year. You must submit documentation to have the Local Government Department unlock this answer so that you can amend it. You will be required to enter the number of TIF Districts that your government has.

Pension Funds / Retirement Benefits – Your answer indicates whether or not your government has Pension Funds /Retirement Benefits. If you answered 'Yes' to this question in the previous fiscal year that answer will be locked in for the current fiscal year as well as the type(s) of pension/retirement that your government has established. You must submit documentation to have the Local Government Department unlock this answer so that you can amend it.

Click on the button titled **'Add/Update/Continue to Step 4 of 10'.** Your entries will be saved and you will be advanced to the next screen.

STEP 4 - POPULATION, EAV, EMPLOYEES

Population - Refer to the *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* document to see where you can obtain this figure. Click on the link **'Get your population'** to obtain your population from the U.S. Census Bureau's web site. If you cannot get this figure from any of the sources listed, please provide an estimated population. If you enter a population over 200,000, you will be asked to verify the figure.

EAV - Refer to your *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* document to see where you can obtain this figure. You may also click on the link **'Get your EAV'** to obtain your EAV from the Illinois Department of Revenue's web site. If you cannot get this figure from any of the sources listed, you must enter a zero. You are not allowed to leave this field blank. If you enter an EAV under $200,000, you will be asked to verify the figure.

Employees - Enter all full-time and part-time paid employees. Enter the total amount of salaries paid to these employees. If one or both of these fields do not apply, enter a zero. You will not be allowed to leave the fields blank. If you have employees, you must enter salaries. If you have salaries entered, you **must** enter employees.

Click on the button titled **'Add/Update/Continue to Step 5 of 10'**. Your entries will be saved and you will be advanced to the next screen.

STEP 5 - COMPONENT UNITS

This screen allows you four options, you may indicate that you have no component units, modify listed component units, add new component units, or delete listed component units. **Funds should not be listed on Step 5**. When you click the '**Add or Update'** button, the component unit(s) will be added as an entity of your primary government and the Total Component Appropriation will be totaled at the bottom of the screen. **DO NOT LIST FUNDS HERE**.

WHAT IS THE DIFFERENCE: BETWEEN A FUND AND A COMPONENT UNIT?

Local officials often ask the question "What is the difference between a fund and a component unit?" Let's shed some light on this question.

A **component unit** is a legally separate unit of government that reports its finances with the primary unit of government.

A **fund** is not a governmental unit. Funds are created through an ordinance or legislation crafted by the primary or state government. Special funds often restrict what monies can pay for services and it prohibits the movement of monies from one fund to another without the approval of the board of the unit of government.

You must also indicate whether the component unit is funded with Governmental or Enterprise Fund Types in this step. You should indicate if your government's component unit utilized governmental funds (i.e. general, special revenue, capital projects, debt service) or enterprise funds (i.e. enterprise, fiduciary, or internal service). For more information regarding these fund types please reference the *Chart of Accounts and Definitions.*

✓ **NOTE:** If the Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

- **Listed Component Units -** You may see a list of component units that our office has on record for your unit of government.
    - Verify the component name, whether it is blended or a discretely presented component unit, and its fiscal year end date. Add current appropriation and fund types utilized (governmental or enterprise), and fiscal year end. Indicating that a component unit is Discretely Presented will give you access to the **Discretely Presented Component Unit column** and require that data be entered into the column. Once you have completed the desired modifications to all listed component units, click on the **'Update'** button.
- **To Indicate No Component Unit –** If your government does not have component units, click on the button marked 'Continue' in the field titled "If there are no Component Units click on this button". If you later decide that and your government has component units, click on the link **'List your component units'** at the bottom of the screen in the **'Registration Menu'**. This will take you back to **Step 5 Component Units**.
- **To Add New Component Units -** If you wish to add a component unit, scroll down to the **'Add New Unit'** section. Provide data for all fields. Click on the **'Add'** button. Confirmation that the component unit has been added is provided at the top of the screen. This procedure must be followed for all additions in Step 5. If you add more than two component units, you will be asked to verify that you are adding component units, not funds. Duplicate entries will not be allowed. For more information regarding the difference between funds and component units, see the *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* document.
- **To Delete Component Units -** To delete a component unit, click on the link **'Delete'**. You will be prompted to indicate that the deleted component unit no longer files with the primary government by changing the Yes to No. Click on the button titled **'Continue to Step 6 of 10'** to be advanced to the next screen. This procedure must be followed for each deletion. Deleted component units appear in a separate section at the bottom of the screen. You may be asked to provide an explanation and/or documentation regarding the deletion. Click on the **'Re-Add'** link to add them back into your listing. Duplicate entries will not be allowed.

STEP 6 – APPROPRIATION/BUDGET

This screen calculates the sum of your total appropriation/budget for the primary government and its component unit(s).

- Total appropriation/budget equals total component appropriation plus primary appropriation.
- Your total component appropriation will be populated on this screen, based on the amounts recorded in Step 5.
- In the first field, you must enter your primary unit's appropriation. Once you tab out of this field, the sum of your Total Appropriation will be calculated.

> ✓ **NOTE:** If the Primary Government does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

If your total component appropriation is incorrect, you must click on the link **'Click here to modify the component unit appropriation amount'** to make changes.

If the sum of your Total Appropriations is correct, click on the **'Add/Update/Continue to Step 7 of 10'** button. You may be asked to provide an explanation of your appropriations.

If you are a Special Purpose District and your total appropriation is less than $7,165 for FY 2015, you will receive a message stating that state law exempts your government from filling out the rest of the

AFR and the option to submit a Verification of Appropriation form. **If you enter a zero as your appropriation**, the exemption will not be applied and you will be expected to complete the entire report.

STEP 7 - PAYMENTS TO OTHER GOVERNMENTS
Add financial data in the fields applicable to your unit of government. Click on the **'Add/Update/Continue to Step 9 of 10'** button to save your data and advance to the next screen.

STEP 8 - FUND LISTING & ACCOUNT GROUPS
This section creates the financial columns in the financial section of Comptroller Connect. If this section is incorrectly filled out, you could file incorrect financial data for your unit of government.

- The fund listing section gives you three options: You may modify listed funds; add new funds; or delete listed funds. In the field titled fund you should indicate the name of the fund (i.e. Town Fund, Road Fund, and Library Fund).

Refer to the *Chart of Accounts and Definitions* and any of the *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* documents in the **Help File** for information on Fund Types.

> ✓ **NOTE:** All units of government have a general fund [many governments refer to it as their town or village fund]. If your government is a water district/authority you may only have an enterprise fund, which should be indicated in the explanation section and the financial data must be recorded in the corresponding fund.

Filling Out Fund Information
- **Listed Fund -** A list of funds may appear on the screen; these are funds your government submitted to our office in a previous year. Verify the fund name and the fiscal year end. Enter the total expenditures for this fund in FY 2015. Once you have completed these modifications, click on the '**Update'** button. You will receive a confirmation at the top of the screen. This procedure must be followed for any funds modified.

- **Add New Funds -** If you wish to add a new fund, scroll down to the **'Add New Unit'** section. Enter the fund name, the expenditures, and the fiscal year end for the fund. Once you have entered all the requested data, click on the **'Add'** button. You will receive a confirmation at the top of the screen. This procedure must be followed for each fund added. Duplicate entries will not be allowed.

  - **Delete Funds -** To delete a fund, click on the link **'Delete'**. You will receive confirmation of your deletion. Your change will be automatically saved. Click on the button titled **'Continue to Step 10 of 10'** to be advanced to the next screen. This procedure must be followed for each fund deleted. Each deleted fund will appear at the bottom of the screen. Click on the **'Re-Add'** link to add them back into your listing. Duplicate entries will not be allowed.

  - **Account Groups –** Indicate if your government has assets or liabilities that should be reported as Account Groups. For more information about account groups, refer to the *Chart of Accounts and Definitions* and any of the *How to Fill Out the FY 2015 Annual Financial Report (AFR) and Frequently Asked Questions* documents located in the **Help File**. If GASB 34 = "Yes", Account Groups will default to "No".

  - Upon completion of Step 9, click on the button titled **'Continue to Step 10 of 10'.** Your entries will be saved and you will be advanced to the next screen.

STEP 9 - GOVERNMENTAL ENTITIES

Step 9 allows you to indicate that you have no government entities, modify listed governmental entities, add new governmental entities or delete any governmental entities listed.

- **Listed Governmental Entities -** a list of governmental entities may appear on this screen. These governmental entities were submitted to our office in the previous reporting year. Verify the governmental entity name and relationship. Once you have completed your modifications to the Governmental Entities section, click on the **'Update'** button. You will receive a confirmation at the top of the screen.

- **To Indicate No Governmental Entities –** if there are no governmental entities listed and in FY 2015 your government has no governmental entities click 'If there are no governmental entities for (your government) click on this button (Continue)'. Click on the button at the top of the screen titled **'Continue'**. If you determine that you have made a mistake and you have governmental entities, click on the link **'List governmental entities'** at the bottom of the screen or in the **'Registration Menu'** at the top of the page to direct you to this link.

- **Add New Governmental Entities -** If you wish to add a new governmental entity, scroll down to the **'Add New Unit'** section. Enter the governmental entity and its relationship to your unit of government. Once all the requested data has been entered, click on the **'Add'** button. You will receive a confirmation at the top of the screen. Duplicate entries will not be allowed.

- **Delete Governmental Entities -** To delete a governmental entity, click on the link **'Delete'**. You will receive confirmation of your deletion. Your change will be automatically saved. Click on the button titled **'Continue to the Final Step'** to be advanced to the next screen. . Deleted funds appear in a separate section at the bottom of the screen. Click on the **'Re-Add'** link to add them back into your listing. Duplicate entries will not be allowed.

- Click on the button titled **'Continue to the Final'** step. Your entries will be saved and you will be advanced to the next screen.

FINAL STEP - REPORTING

Use this screen to select state agencies or local entities with which your government files financial reports. Default selections are the Illinois Comptroller and the County Clerk. If no other selections apply to your government, click on the link titled **'Registration Complete? Click here to proceed'**. If you need to make additional selections, click on the appropriate box(s) and click on the **'Add/Update'** button.

Registration Questions
Frequently Asked Questions

Q. **Why can't I change my Fiscal Year End?**

A. Modifying a government's fiscal year end date is an administrative change that can only be made by the Comptroller's Office after receiving legal documentation. Click on the button indicating that we have the incorrect fiscal year end for your unit of government and submit a copy of the resolution or ordinance verifying the new fiscal year end to the Chicago Office.

Q. **How will my choice of an Accounting Method affect the customization of my forms?**

A. **If you select:**

Modified Accrual, Cash-with assets (Modified Cash Basis), or Combination
You will have access to all rows listed in each section of the AFR.

Cash-with no assets (Cash Basis)
You should only select this accounting system if you have no assets and only use the General and Special Revenue funds (includes Discretely Presented Component Units). Once you select this system, users will only be allowed to complete the following sections of the AFR based on how they answered the GASB 34 questions:

GASB 34 Question = No	**GASB 34 Question = Yes**
Assets—Codes 101 and 102	**Assets**—Codes 101 and 102
Liabilities— Code 121 (you will not see this code when you print. Instead, the amount will appear in the Total Liabilities row [Code 135])	
Equity - Codes 136 and 137	**Net Position –** Codes 148 and 149
Revenue, Expenditures, Fund Balance, Indebtedness, and Capital Outlay—You will have access to all Codes	**Revenue, Expenditures, Fund Balance, Indebtedness, and Capital Outlay**—You will have access to all Codes

Q. **What should I do when I accidentally delete a Component Unit, Fund, or Governmental Entity?**
A. All deleted component units, funds, and governmental entities go to a separate section at the bottom of the screen. Click on the 'Re-Add' link to add them back into your listing. There is an option for all three of these screens that will allow you to view and add any deleted items back into your listing.

Q. **When I entered my appropriation, I was stopped at Step 6 and received a message saying I could stop and submit my report. What happened?**
A. This means that you possibly qualify to submit a Verification of Appropriation form. If you are entering FY 2016 and your Total Appropriation is less than $7,217 and greater than zero, you will be stopped at Step 6 and allowed to submit your AFR. Your reporting requirements have been fulfilled. If your Total Appropriation is zero, you will continue through the entire AFR and will not have the appropriation limit applied to your unit of government.

Q. **I am a Water Service District and I do not have General Funds I only have Enterprise Funds. The application will not allow me to continue because I did not select a General Fund. Do I have to keep entering a $1 in the General Fund Type?**
A. No. Comptroller Connect has been updated to allow certain water districts to continue if they only select "Enterprise" or "Other" (Abbreviated Form).

Q. **I have completed the Registration Section and started entering financial data. However, when I log off and on, the application says I am on Step 10. How can I make the application recognize that I have completed the Registration Section?**
A. Go to Step 10 (final step of registration) and click on the **'Add/Update'** button. The next time you log on and off the application will recognize that you have completed the Registration Section.

YOU HAVE COMPLETED THE REGISTRATION SECTION!

DATA ENTRY SECTION

- The following details how to properly enter, save, and retrieve data for future use on Comptroller Connect:
- When entering numbers you must either TAB or highlight the field with your mouse to enter data
- Do not enter non-numeric characters (e.g. dollar signs, decimal points)
- Do not enter alpha characters in numeric fields
- Do not use cents, report in whole numbers (rounding to the nearest dollar)
- Always click on the 'Add/Update' buttons to add and save your data
- When verifying total revenue or expenditures, click 'Yes' or 'No'. Do not proceed without selecting an answer
- Automatically calculated fields can be found in the Fund Balance section (Code 301t, Code 306t, and Code 310t) and the Indebtedness section, Outstanding End of Year column, the totals for each column, the Legal Debt Margin fields, and the Total column in the Future Debt Requirements.
- Fields that will automatically convert to negative numbers are on the Fund Balance page (Code 303t) and on the Indebtedness page (Codes 412 through 417)
- You can view your work at any time by selecting the 'View Work' option on the top menu bar

REVENUE AND EXPENDITURE SETUP SCREEN

Counties, Municipalities and Townships are the only units of government that will view the Revenue and Expenditure Setup Screen. This screen will allow you to determine which of the sub-accounts your government utilizes to file its FY 2015 AFR. Additionally, this screen is programmed to determine if your government should enter data for Local Sales Tax.

<u>Before making any changes to this screen, carefully read the following instructions.</u> Select the applicable fields by clicking the box next to the categories your government utilizes. Once you have carefully made all of your selections, click on the **'Add/Update/Continue'** button to submit them and advance to the next screen.

DATA ENTRY FORMATS

SPECIAL PURPOSE ABBREVIATED FORMAT

Special Purpose Districts whose total revenue is under $100,000, who use only general and special revenue fund, and operate on a cash basis with no assets, AND who have chosen this format while in Registration will automatically go right into the 'Special Purpose Abbreviated Format.

SPREADSHEET FORMAT

The **Spreadsheet Format** - Entering data through the spreadsheet allows the user to view the entire page of the AFR and enter the appropriate data for each financial category (Assets, Equity & Liabilities page, Fund Balance page, etc.) and each fund type.

- Units of government who answer “No” to the GASB 34 question will automatically go right into the **ASSETS, LIABILITIES, AND EQUITY SCREEN**

- Units of government who answer “Yes” to the GASB 34 question will automatically go right into the **ASSETS, LIABILITIES, AND NET POSITION SCREEN**

  The Codes available for data entry will be very different depending on the type of government, method of accounting and type of debt that you have recorded in the Registration Questions.

- Enter data into the appropriate rows. For more information about correctly reporting data, review the *How to Fill Out and Annual Financial Report*.

- Click on the **‘Add/Update’** buttons to store and save the totals for your government.

  REVENUE SCREENS
  Revenue categories appear in this section based on your type of government and/or the revenue categories selected in the **‘Revenue and Expenditure Setup’** screen.

  When you select **'View Work'** or **‘Report’** all fund types will appear on the revenue page. Fields will appear that were eliminated based on your answers in the **‘Registration Questions’** and in the **‘Revenue/Expenditure Setup’** screen.

  This section is divided into five sub sections; Local Taxes, Intergovernmental Receipts 1, Intergovernmental 2, Other Sources, and Total Receipts and Revenue. If sub-accounts appear (based on the information you provided in the **‘Revenue and Expenditures Setup’** screen), then you must provide data by sub-account instead of by major account. Sub-accounts will only apply for municipalities, counties, and townships.

- Each time you complete your data entry for the first three sections, click on the **‘Add/Update’** buttons to save your data and view your totals for the section. After you have advanced through these three sections, click on the link **'Proceed to Total Revenue/Receipts’**.
- If the total appearing on the **Total Receipts/Revenue** screen is incorrect, click 'No'. You will be directed to the beginning of the Revenue section. If the total is correct, click 'Yes' to accept the figure shown. You will receive verification that your total was saved. If you skip this step, your total revenue will not be saved, and the rest of your calculations throughout the AFR will be incorrect. Once you have accepted the total by clicking **'Yes'**, click on the **'Proceed to Statement of Disbursements/Expenditures & Expenses’** to enter the Expenditures section.
- If you indicated in the Revenue Expenditure Setup screen that you impose a sales tax above the state imposed sales tax, you should record this tax in Local Sales Tax (Code 202t).
- Units that were listed in the Department of Revenue’s records as having imposed this tax have been indicated by the checkbox and should record this tax in Local Sales Tax (Code 202t).

DISBURSEMENTS/EXPENDITURES & EXPENSES SCREENS
Enter data into the appropriate rows. For more information about correctly reporting data, review the *How to Fill Out and Annual Financial Report*.

Expenditure categories will appear in this section based on your type of government and/or the expenditure categories selected in the **'Revenue and Expenditure Setup'** screen.

When you select **'View Work'** or **'Report'** all fund types will appear on the expenditure page. Fields will appear that were eliminated based on your answers in the **'Registration Questions'** and in the **'Revenue/Expenditure Setup'** screen.

This section is divided into four sub sections; Codes 251t – 254t, 255t – 258t, 275t – 260t, and Total Expenditures. If sub-accounts appear (based on the information you provided in the **'Revenue and Expenditures Setup'** screen), then you must provide data by sub-account instead of by major account. Sub-accounts will only apply for municipalities, counties, and townships. Use Add/Update for each section.

- Enter data and then click on the link **'Proceed to Total Expenditures'**.
- On the **'Total Disbursements/Expenditures & Expenses'** screen, click **'No'**, if the total is incorrect. You will be directed to the beginning of the Disbursements/Expenditures & Expenses section. If the total is correct, you click 'Yes' to accept the figure shown. You will receive verification that your total was saved. If you skip this step, the total will not be saved, and the rest of your calculations will be incorrect. Once you have accepted the total, click on the **'Proceed to Fund Balance'** to enter the Fund Balance section.

FUND BALANCE SCREEN
The first field (301t) on this screen is automatically calculated. The total reported Disbursements/Expenditures & Expenses are subtracted from the total reported Receipts/Revenue. As you enter this screen, the amounts from Code 301t carry down to Code 306t and Code 310t.

- The amounts on the rows of Codes 302t and 303t should be equal.
- Code 306t is automatically calculated as you add and delete data and click on the **'Add/Update'** button.
- Code 307t will be populated based on the amount your government reported in FY 2002. If this amount is incorrect, you can change the value. However, you should provide an explanation for the change.
- The Current Year Ending Fund Balance, Code 310, is automatically calculated, as you add and delete data and click on the **'Add/Update'** button.
- Once you have completed your entries, click on the **'Add/Update'** button to save your data and verify that it was accepted.
- If you have selected the Fund Type Format for data entry, you will see the link **'Proceed to Change Fund'** and you will be taken back to the **'Change Fund'** screen. Select the next fund type for data entry and start over again entering Assets, Liabilities, Equity, Revenue, Expenditures, and Fund Balance. You will continue this process until you have entered data in all of your selected fund types.

STATEMENT OF INDEBTEDNESS SCREEN
Statement of Indebtedness Table
The table has its rows; General Obligation Bonds, Revenue Bonds, Alternate Bonds, Contractual, Other, and Total Debt. Only the Debt Types you indicated that your government had in the Registration Questions will be displayed.

Three new columns have been added; Original Issue Amount, Final Maturity Date, Interest Ranges – Lowest, Interest Rate Ranges - Highest

For each of the rows, the three columns automatically sum, and shown on the total row. The rows automatically total and show in the column Outstanding End of Year. Enter all data and click on the **'Add/Update'** button to save it and to see your totals. You will not have this option with the Alternate Revenue Bonds, Contractual, and Other Indebtedness, since they are comprised of only one row.

- The values shown in the column **'Outstanding Beginning of the Year'** is based on the amounts reported in the previous fiscal year. If this amount is incorrect, modify the previous year ending debt and provide an explanation for the change.

When complete select **'Proceed to Total Indebtedness'**.
'Total Indebtedness' sums the table. If the sum is incorrect, go back to the table and modify your data. If the sum is correct, click on the link **'Proceed to Debt Limitation and Future Debt**.

DEBT LIMITATION AND FUTURE DEBT SCREEN
This screen is divided into three sections; the Legal Debt Limitation section, the Summary section, and the Future Debt Requirements section.

Legal Debt Limitation
Certify your debt limitation by providing the required answers. Enter your government's legal debt limitation and total debt applicable to the limit. The other two fields will be automatically calculated. If your government owes an audit, you should be able to retrieve this information from your audit.

Summary of Legal Debt Limitation
Provide a summary of the authorized debt limitations, including any statutory references.

Future Debt Service Requirement
Enter your future debt requirement. Include principle and interest. The Totals column will be automatically calculated. If your government owes an audit, you should be able to retrieve this information from your audit.

When complete select **'Proceed to Pension Funds / Retirement Benefits'**.

PENSION / RETIREMENT BENEFITS SCREEN

Enter Actuarial Valuation Date, Reporting Date, Measurement Date, Total Pension Liability, Plan Fiduciary Net Position, and Net OPEB Liability. Net Pension Liability and Plan Fiduciary Net Position as a Percentage of Total Pension Liability will be calculated.

See Chart of Accounts for definition of terms

IMRF (Illinois Municipal Retirement Fund): This section is for the payment of retirement, disability, and death benefits for employees of local governments and school districts (excludes City of Chicago and Cook County).

SLEP (Sheriff's Law Enforcement Personnel): This section is for the payment of retirement, disability, and death benefits for county sheriffs, deputy sheriffs, forest preserve rangers and airport police and certain police chiefs.

OPEB (Other Post-Employment Benefits): This section is defined as benefits that an employer offers to retirees as compensation for past services. It includes postemployment healthcare benefits (such as medical, dental, vision, hearing), but may, under certain circumstances, also include other benefits such as life, disability and long term care insurance.

Click on the link **'Proceed to Capital Outlay'**.

CAPITAL OUTLAY SCREEN

This section is optional. The Comptroller's Office does not require this section to be filled out. However, if it is filled out along with the rest of the AFR, you will not have to complete the six section, legal paper size "Survey of Government Finances" from the U.S. Census Bureau. If you have capital costs, enter your data and click on the '**Add/Update'** button.

After you complete this section, you can click on the **'Explanations'** link or the **'Finish Up'** link.

EXPLANATIONS SCREEN

The link **'Explanations'** allows you to provide details for the fields called "Other" which contains data, or reconciliation of funds, your explanations will be stored in categories by fund.

Select the Category for the explanation and click on the **'Select'** button. Enter your explanation for that category and click on the **'Add/Update'** button to submit changes (or additions). From the Explanations screen, you can proceed to **'Finish Up'**.

Available Categories

- GEN—Enter general explanations for the AFR
- GENale—Enter general explanations for the assets, liabilities, and equity sections
- GENrev—General explanations for the revenue section
- GENexp—Explanations for the expenditure section
- GENfb—Explanations for the fund balance section
- GENdebt—General explanations for the Indebtedness section
- GODebtOther—Explanations for data entered in Codes 400e or 406e or 412e or 418e
- RevBndOther—Explanations for data entered in Codes 401e, or 407e, or 413e, or 419e
- DebtOther—Explanations for debt entered in Codes 404t, or 410t, or 416t, or 422t
- Listed Code Numbers—Explanations for data entered in a particular code number

AUDIT REQUIREMENT
Based on the information that you have entered, Comptroller Connect will determine the audit requirements of your government.

If the unit of government is required by statute to submit an annual audit to the Comptroller's Office, a screen will appear that requires your CPA information.

Once you have chosen the type of accounting professional that prepared the government's annual audit, you can enter the active license number.

Professional service corporations will be required to additionally submit the active license number of the accounting professional performing the audit.

If the license number is entered incorrectly, the following message will appear '***The Licensee Number that you have entered cannot be found or is not an active license. Please verify that with the Illinois Department of Financial and Professional Regulations (IDFPR) that (1) this license number is valid and (2) this license number is currently active. After you have made this verification, please contact our office so that we may assist you with the next step.'***

If you are unaware of the accounting professional's license number:

- Leave the license number field BLANK, and click the '**Lookup**' button. This will allow you to search by name.

- If the name of the accounting professional, auditing firm or professional service corporation cannot be found, contact them to obtain their active license number.

- Choose the correct accounting professional, auditing firm or professional service corporation and provide the correct contact information in the next screen.

Click on the 'Add/Update' button to save your information otherwise all your data entered on this screen will be lost. Click on the 'Clear Data and Start Over' button to wipe out all your auditor data and start at the beginning of the Audit Requirement and Validation Check process.

If you selected 'Out-of-State (Individual Licensed Certified Public Accountant/ Public Accounting Firm /Professional Service Corp)', then the entity performing your audit is not licensed in Illinois. The CPA will be acceptable if he/she meets the IDPR qualifications.

In order to complete this auditor check, please complete the licensee information by selecting a License Type; entering a complete License Number, Status, and State Issued. Please fill in the remaining blank fields for the entity performing the Annual Audit for your government. If the entity performing the audit for your government is a Public Accounting Firm, a Professional Service Corporation, or another business entity, fill out all the information. If the entity performing the audit for your government is an individual CPA, fill out all the CPA information. You should only fill out the business information if your CPA is associated with a Public Accounting Firm, Professional Service Corporation, or another business entity.

Data Entry
Frequently Asked Questions

Q. **I enter data but it keeps disappearing. When I try to re-enter the data, I get an error message stating I am entering duplicate information. How can I get my data to display?**

A. There are two possible solutions to this problem.

(1) You may have forgotten to click on the **'Add/Update'** button as you entered your data on one of the screens. Resetting the screen requires three basic steps.

a. First, back out of the screen with the error message using your browser's back button.
b. Second, go to the screen where the error message appears or where your data is not displaying correctly.
c. Third, right click on a blank area in the screen and select Refresh or Reload

(2) If the above does not resolve the problem, you need to clear your cache or **'Temporary Internet Files'**. Exit out of your browser once you have deleted your temporary files. If you do not see results, you <u>may</u> need to reboot your computer.

YOU HAVE COMPLETED THE DATA ENTRY SECTION!

FINISH UP SCREEN

This section will list the mathematical and structural errors you reported and allow you to go back and correct these errors.

- You should correct each of the errors identified or provide an explanation for the potential error
- You can print a copy of the report by clicking Report in the gray top section
  - Note: Remaining errors will become part of your report.
- This section will allow you to officially submit your AFR to the Office of the State Comptroller.

HOW TO VALIDATE YOUR EMAIL

- Add our Email domain "illinoiscomptroller.gov" to your Contact Email list in order to help keep our Emails from being delivered to your "Spam" or "Junk" folders
- Enter valid email addresses on contact information page.
- If you validated your email address last year, and it has not changed, you will not be required to validate this year.
- If the governments email address is **New** this year, before you submit online, Comptroller Connect will send an email to **all** your **New** submitted email addresses only.
- You will not be able to submit your report until all **New** email addresses are validated

SUBMITTING YOUR REPORT

Submit your AFR by clicking on the button **'Submit Report to Comptroller'.**

- You will receive a confirmation of the successful submission of your unit's report. Print it and keep it with your records as proof of your submission.
- Be sure to print a copy of the annual report for your records and one for the County Clerk.

If your Government owes an Audit, **after submitting the AFR** you will see a button **'Go to Upload Annual Audit'**.

UPLOAD ANNUAL AUDIT
If you do not upload your Annual Audit immediately after submitting, you can do so when you log back into the Comptroller Connect Internet Filing application.

TO GET STARTED UPLOADING YOUR ANNUAL AUDIT

- Need to have submitted AFR before Audit can be uploaded
- Need your changed password to log into Comptroller Connect Internet Filing
- Need all Annual Audit file(s) converted to PDF format (under 5MB)
- Need any Supporting Document(s) converted to PDF format (under 5MB)
- Need to split all files larger than 5 MB into two separate PDF files

Click on the button next to 'File Location' and select the **Annual Audit PDF** file or the **Supporting Document PDF** file (check Supporting Document box) you want to upload.

Once you have selected your file, the '**File Location'** and the '**File Name**' boxes will be filled. Click on the Upload Audit button

Click on **OK** in the Message Box that will pop up. Do not click anywhere until the confirmation message appears at the **very top** of the screen.

If you have successfully uploaded, you will see a message confirmation at the top of the screen and if you are done you can click on the button, **I have completed the upload of my Annual Audit**.

If your Audit File is larger than **5 MB**, split the file into two PDF files. You can upload more than one file for your Audit and the application will name your split files with the same name but will use the last two characters to number the file.

You can also upload **Supporting Document(s)** such as an ordinance or correspondence.

Whether you are uploading part of a split audit file or uploading Supporting Documents, you will go through the same process of selecting your file, clicking OK in the Message Box, and receiving a confirmation message at the very top of the screen.

If you need to upload more than one PDF, be sure all documents are uploaded before you click "**I have completed the upload of my Annual Audit"** button to close the application.

REPLACING YOUR UPLOADED AUDIT
If the Audit file(s) uploaded on Comptroller Connect need to be replaced, the local government official must click on the applicable link and upload a **signed and dated** request asking for the Audit Upload application to be reopened. Once your Audit Upload is reopened, your previous Audit file(s) will automatically be deleted. You have 14 days before it automatically closes back up to log back into Comptroller Connect and upload new Audit file(s).

AMENDING YOUR REPORT
If amendments are needed on your AFR, the local government official must click on the applicable link and upload a **signed and dated** request asking for the AFR to be reopened. Once your AFR is reopened, you have 14 days before it automatically closes back up to log back into Comptroller Connect and amend your AFR, and resubmit your report.

GENERAL
Frequently Asked Questions

PRINTING YOUR REPORT

Q. **Is there anything I should do to download or print PDF files from the program?**
A. Download and install Adobe Reader to access the PDF files available on our website.

Q. **Why can't I access the sub-accounts I see on my printout (i.e. 203a for Electric Utilities)?**
A. Only counties, municipalities, and townships have access to the sub-accounts. In addition, counties, municipalities, and townships will only see the sub-accounts that they selected in the '**Revenue and Expenditure Setup Screen'**. Special Purpose Districts will never see this screen.

GENERAL QUESTIONS

Q. **Can I use the 'Enter' key on my keyboard?**
A. No. Instead, use the tab key or the arrows on your keyboard.

Q. **Can I use the 'Back' button in my browser?**
A. Use the **'Back'** button of your browser only to back out of the Help File, the **'Report'** link, or the **'View Work'** link.

Q. **Which is better the 'View Work' link or the 'Report' link?**
A. Use the **'View Work'** link to check your work instead of the **'Report'** link. This is the quickest way to look at and print your work. It will provide you with a look at the entire report. Utilize the **'Report'** link when you have submitted your report and are printing copies for your records.

Q. **What happens when I skip questions in the Registration Section?**
A. Failure to complete the registration questions will result in your government potentially filing incorrect data. Answer with a 'Yes' or 'No', or, insert a numeric figure-using zero if the field does not apply.

Q. **What happens when I do not use the 'Add/Update' buttons?**
A. If you do not use the **'Add/Update'** buttons, your data will not be saved.

Q. **How do I find information not listed in the FAQ or the Internet Guide?**
A. If you are stuck on a particular section, call the toll-free Local Government Assistance Hotline at 877-304-3899 or e-mail the Local Government Department at locgov@illinoiscomptroller.gov.