FY 2026
COMPTROLLER CONNECT INSTRUCTIONS

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ILLINOIS STATE COMPTROLLER

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WHAT'S NEW

Governments that have not implemented GASB 34 will be required to enter a reason in the explanation box.

For Special Purpose governments, appropriations entered on Step B of the Registration section that total $1000 or less will require an explanation in the provided box.

All Contact Information will need to be populated. The information will not be carried over from previous year's reports. Note that users will be automatically navigated to the next contact page upon clicking the "Update" button. Users can also navigate to each contact page with the relevant navigation menu hyperlinks near the top of this page.

Audit Requirement page:
In selecting Option 2, a Certified Copy of Vote document that meets the minimum requirements of the Illinois Office of Comptroller (IOC) is REQUIRED to submit your FY 2026 Annual Financial Report (AFR). Additionally, the Certified Copy of Vote document will now be accepted with a notary seal if an official government seal/stamp is not available. For more information on the Certified Copy of Vote document, please refer to Audit Requirements Option 1 and 2 (Townships and Special Purpose Governments) section (Pages 22-23).

If changes are required after submitting the Annual Financial Report, Audit or Peer Review, you can request to reopen these reports. However, once the request to reopen is approved by the Local Government Division, the Annual Financial Report, Audit or Peer Review will only be open for 2 business days. It is best not to request to reopen until amendments are ready to avoid the authorization window closing due to passage of time.

The 'Quick Tips' (Page 34) and Instructions for Registration only governments (Pages 27-32) are now within this document.

INTRODUCTION

Illinois statutes (65 ILCS 5/8, 55 ILCS 5/6-31, and 50 ILCS 310/) require units of government to submit an AFR to the IOC. The following instructions will assist local governments in completing the submission of their FY 2026 AFR and/or Annual Audit. Comptroller Connect Internet Filing (CCIF) is the simplest way to satisfy the statutory reporting requirement.

For assistance with your filing, please call the Local Government Assistance Hotline at 877-304-3899.

BROWSER SETTINGS

Please upgrade to the latest version of your internet browser to ensure compatibility with CCIF.

TIP: Enable browser cookies.
TIP: Routinely clear browser cache and/or temporary internet files.

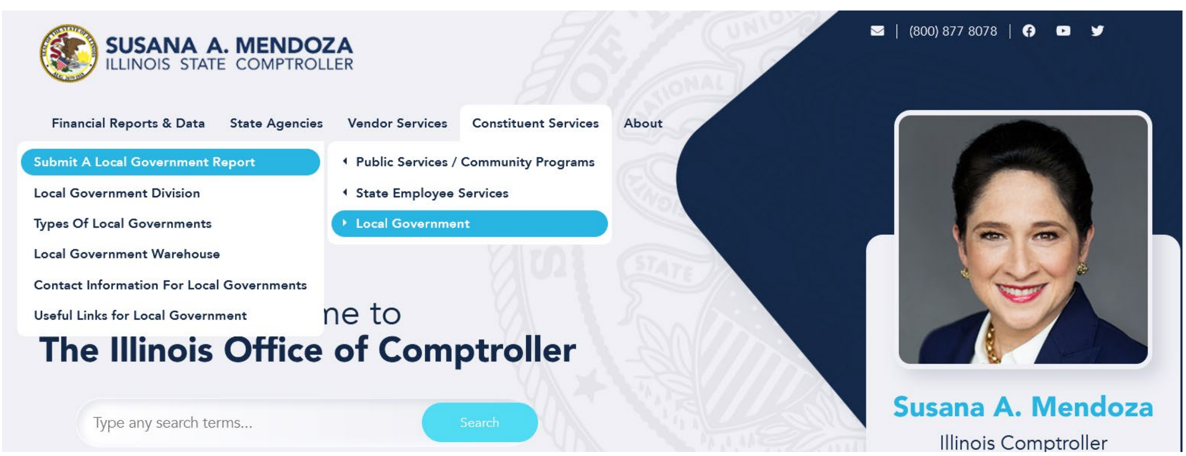
BEFORE STARTING

For efficiency in completing your AFR, please have the applicable following documents ready:

- Local Government Assistance Hotline 877-304-3899.
- Current password.
- FEIN Number and W9, if not previously submitted.
- Valid email addresses for all local government officials.
- Population served/EAV for your unit of government.
- Required legal documentation for changes to Fiscal Year End.
- Financial Documents - Primary.
    - Combined summarized financial statements for the fiscal year of filing.
    - Statement of Financial Operations for the fiscal year of filing.
- Financial Documents - Secondary.
    - Treasurer's Report for the fiscal year of filing.
    - W-3 covering months in the fiscal year of filing.
    - Budget Ordinance for the fiscal year of filing.
    - Checkbook and previous year's AFR.
    - DCEO summary forms/Supervisor's Report for fiscal year of filing.
    - Reconciled bank statements for the fiscal year of filing.

GETTING STARTED

- Go to www.IllinoisComptroller.gov.
- Click on **'CONSTITUENT SERVICES'** in the upper navigation bar, go to **'LOCAL GOVERNMENT'** and then click on **'SUBMIT A LOCAL GOVERNMENT REPORT'** button.



✓ **NOTE:** You can also access CCIF from the www.IllinoisComptroller.gov homepage by scrolling down on to the **'HOW CAN WE HELP YOU'** section, selecting **'LOCAL GOVERNMENT'**, and clicking **'SUBMIT A REPORT'**.

- On the Submit a Report page, search for **'Comptroller Connect Internet Filing'** in the drop-down menu and once it has been selected, click the **'SEARCH'** button.

✓ **NOTE:** These steps bring users to the **Introduction Page** of Comptroller Connect Internet Filing. Make this page a bookmark for Comptroller Connect Internet Filing.

<u>LOGGING IN – INTRODUCTION PAGE</u>

There are several helpful links on this page to assist users in using and navigating Comptroller Connect.

- **Login** - allows users to access the Login page and begin registering their governments.
- **Instruction Documents (Help File)** - This link brings users to the Help File which contains guide and resource documents, including this document and the Chart of Accounts (contains related financial reporting terms and definitions).
- **View Submitted Annual Reports (FY 2000 – 2023)** - allows users to access, view, and print AFRs submitted to the Illinois Office of Comptroller in previous fiscal years.
- **View Submitted Annual Reports (FY 2024 – 2026)** - allows users to access, view, and print AFRs submitted to the Illinois Office of Comptroller for the current year and the previous two fiscal years.

<u>LOGIN SCREEN - STEP 1</u>

This step allows users to search specifically for their unit of government.

- Click on the **'Login'** link from the Introduction page.
- Select the **Fiscal Year** for which you are registering.
- 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.
- Click on the **'Continue'** button to advance to the second step of the Login process.

<u>LOGIN SCREEN - STEP 2</u>

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 the correct unit of government. If your government is not listed, you may need to redefine your criteria by clicking on the **'RETURN'** button. If you still do not see your unit of government listed, you should **STOP** and contact the Local Government Assistance Hotline 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 of government before continuing.
- Click on your local government's name to highlight it, select the **'Enter Password'** field, and enter the Comptroller Connect Internet Filing password that your government has set up.
- Click on the **'LOG IN'** button to advance to the next page. If this is your first time using Comptroller Connect, the next page titled **'Password Change'** will prompt you to change your password. Otherwise, the next page to be displayed will be the Welcome page.

CHANGE PASSWORD PAGE

Government's logging in for the first time must change their password. The new password must be at least six characters and may contain letters and numbers. **DO NOT USE SPACES OR SPECIAL CHARACTERS.**

- Type a new password in the **'New Password'** field and confirm that it is correct by typing it again in the '**Re-Enter'** field.
- Select a question from the **'Select Security Question'** list and then type the answer in the **'Enter Security Answer'** field. This is the answer used when resetting a password through the Forgot My Password page. Print this page for record keeping purposes; it is needed to retrieve a forgotten password.
- Click on the **'Enter New Password'** button.
- Confirmation will be indicated upon successful entry of a new password. Print this page for record keeping purposes. Continue to make any necessary modifications by clicking on the **'Continue'** link.

✓ **NOTE:** When users are prompted to change their password, the application will prohibit them from using their previous 10 passwords.

FORGOT MY PASSWORD

Users who have forgotten their passwords can utilize the **'Forgot My Password'** link at the bottom of the page.

The Forgot My Password page requires that governments enter their unique unit code number. This can be found after the government's name on the previous page and also on any correspondence sent from the Illinois Office of Comptroller, Local Government Division.

Users are allowed four attempts to correctly answer their security question. Once the security question has been successfully answered, the password can be reset.

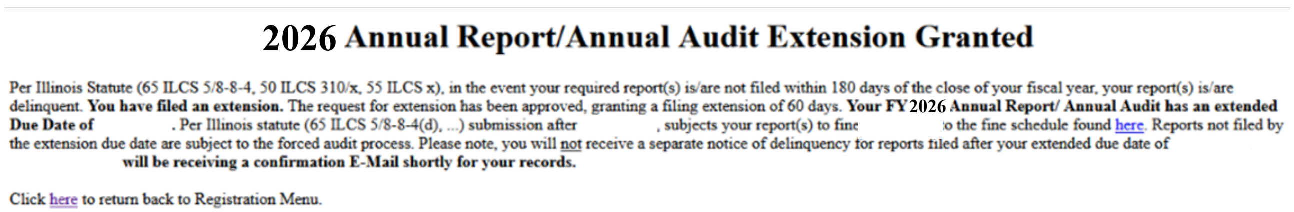
For password assistance, please call the Local Government Assistance Hotline at 877-304-3899.

The Instructions for Registration Only Governments start on page 32.

<u>EXTENSIONS</u> (Not for Registration Only governments)

If your government is eligible for an extension, the link to request an extension will appear on the Welcome page.

Once an extension is requested, eligible governments will receive this message on the screen with relevant due dates, and an email will be sent to the person listed as C.E.O if the email address has been validated.



2026 Annual Report/Annual Audit Extension Granted

Per Illinois Statute (65 ILCS 5/8-8-4, 50 ILCS 310/x, 55 ILCS x), in the event your required report(s) is/are not filed within 180 days of the close of your fiscal year, your report(s) is/are delinquent. **You have filed an extension.** The request for extension has been approved, granting a filing extension of 60 days. **Your FY 2026 Annual Report/ Annual Audit has an extended Due Date of** . Per Illinois statute (65 ILCS 5/8-8-4(d), ...) submission after , subjects your report(s) to fine o the fine schedule found here. Reports not filed by the extension due date are subject to the forced audit process. Please note, you will not receive a separate notice of delinquency for reports filed after your extended due date of **will be receiving a confirmation E-Mail shortly for your records.**

Click here to return back to Registration Menu.

For record keeping purposes, it is recommended that you print out a screenshot of the extension confirmation notification.

<u>NAVIGATION</u>

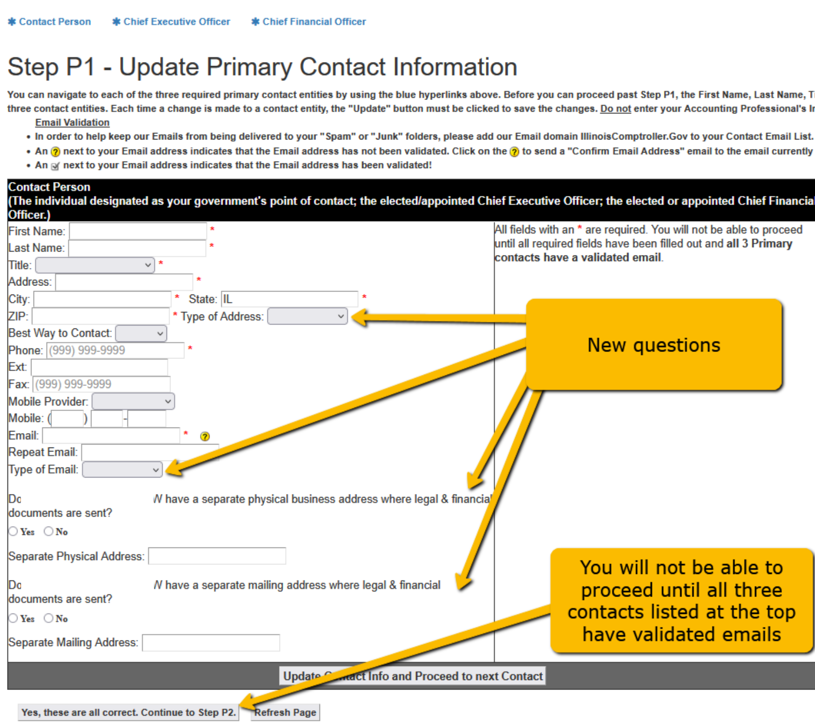
Navigation menus are located at the top of each page and will populate as users complete each step of the Annual Financial Report.

- Home - Illinois Office of Comptroller home page (www.IllinoisComptroller.gov).
- Welcome - Users are brought to this page upon logging in.
- Registration - Users begin their AFR here and are able to navigate to each step once the step has been completed.
- Financial Data - Populates after all Registration questions have been completed. Only the steps that have been completed will be displayed.
- Print
  - View Work - Unformatted view of report.
  - Print Annual Financial/Registration Report - Clicking on the **'Generate Report'** button on the Print Annual Financial Report page will format the report into a downloadable and printable PDF file.
- Change Password - Users are able to change their password on this page.
- Submit Problem - To report both technical and non-technical issues electronically.
- Help - Documents to assist in filing.
- Log Off - Users are brought to a log off confirmation where they can click a **'here'** link to complete the log off process.

STEP P1 - UPDATE PRIMARY CONTACT INFORMATION

Enter the information required on the **Step P1 – Update Primary Contact Information** page. Revisions can be made by navigating to each contact page with the relevant navigation menu hyperlinks near the top of this page. Email addresses **must** belong to a government representative. A **separate** Email address and name are required for **each** contact. Email addresses will receive an automated validation request upon hitting the "Update" button. Click the link in the automated email to complete the validation process. You will know an Email has been validated if it has a gray check mark next to it. Once this step is completed for all contacts, click on the **'Yes, these are all correct. Continue to Step 2 of 10.'** button. **You will not be able to proceed to the next step until ALL 3 emails have been validated.**

- **Contact Person** - The individual designated as your government's point of contact.
  - There are three new questions:
    - Is the address and email business or personal?
    - Does the government have a separate **physical business** address where legal and financial documents are sent?
    - Does the government have a separate **mailing business** address where legal and financial documents are sent?
- **CEO** - The CEO is the Chief Executive Official or the person responsible for the executive administration of the government. The Chief Executive Official is traditionally elected; however, this person can be appointed. Examples include mayors, supervisors, presidents, or chairmen.
- **CFO** - The CFO is the Chief Financial Official or the person responsible for maintaining financial records for the government. The Chief Financial Official is traditionally elected; however, this person can be appointed. Most Chief Financial Officials are treasurers, but other examples include clerks, vice presidents, managers, comptrollers, board members/trustees, administrators or other officials



<u>DISSOLUTION PROCEEDINGS SETUP PAGE</u>

If your government has commenced dissolution proceedings, select 'Yes' and enter the dissolution filing date. If not, select 'No' and continue to the next step by clicking on the '**Add/Update/Continue to Step A'** button.

<u>GASB 34 IMPLEMENTATION SETUP PAGE</u>

If you answer **'Yes'** to the GASB 34 question:

- Step 9 - Registration: You will not be able to select that your government has **Account Groups.**
- The Appropriations/Abbreviated Form Setup page will be skipped.
- You will be required to fill out the Alternative Assets and Liabilities page AND the Total Assets, Liabilities, Deferred Resources, and Net Position page (containing fund-based financial statements).
- Validations will track to see if data is entered in Codes 101, 116, and 149.

If you change your answer from **'Yes'** to **'No'**, all data will be removed from the Alternative Assets and Liabilities page AND the Total Assets, Liabilities, Deferred Resources, and Net Position page.

If you change your answer from **'No'** to **'Yes'**, all data will be removed from the Assets, Liabilities, and Equity sections. You will have to enter your government's data on the **'Alternate Asset and Liability'** page.

If you answer **'No'** you will be required to enter a reason in the explanation box.

<u>APPROPRIATIONS/ABBREVIATED FORM SETUP PAGE</u>

Special Purpose Districts are the only units of government that will view the Appropriation/Abbreviated Form Setup page. This page will customize your Financial Data section. The Appropriations Setup Page can be accessed from the Registration section. If your government's FY 2026 **Total Appropriations or Annual Budget** do NOT exceed $9,630, select **'No'** to both questions. This amount qualifies you for the **Verification of Appropriation** form. You will be directed to Step 1 - Contact Information and then to the Finish Up Screen so you can submit. You must make an entry greater than zero.

If your government's FY 2026 **Total Appropriations or Annual Budget** exceed $9,630 select **'Yes'** and you will continue to answer the next question regarding **Total Revenue** and accounting method.

✓ **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

Abbreviated form is available to governments whose Total Revenue is less than $100,000 and use an Accounting Method of **Cash -With No Assets (Cash Basis).**

- Step 3 - The Public Utility, Home Rule, and TIF questions will not need to be answered when using the Abbreviated Data Entry Format.
- Step 5 - Component Unit information will not need to be entered when using the Abbreviated Data Entry Format.
- Step 9B - The Account Groups question will not need to be answered when using the Abbreviated Data Entry Format.
- Assets, Liabilities, and Equity information is not collected when using the Abbreviated Data Entry Format.
- The Abbreviated Data Entry Format uses General, Special Revenue, and Other Fund Types only.
- The Abbreviated Data Entry Format uses Revenue Codes 201t, 204t, 214t, 215t, 225t, 235t, 234t, and 236t only.
- The Abbreviated Data Entry Format uses Expenditure Codes 251t, 252t, 255t, 256t, 257t, 259t, 260t, 260t, and 280t only.
- The Abbreviated Data Entry Format uses Fund Balance Codes 307t and 308t only.
- The Abbreviated Data Entry Format uses Debt Codes 405t, 411t, 417t, and 423t only.

FEIN COLLECTION SETUP PAGE

If you have not provided us with your government's FEIN number in the past, then the FEIN collection step is required. 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.

REGISTRATION QUESTIONS SECTION

The ten answers provided by the government in this section determine the type and amount of financial data your government must submit to the Illinois Office of Comptroller in FY 2026.

The following explains how to properly enter and save data for future use:

- Do not use non-numeric characters (e.g., a comma, dollar sign, and a decimal point).
- Do not enter alphabetical characters in numeric fields.
- Do not use cents. Report in whole numbers only (round to the nearest dollar).
- When adding or modifying records, you must click the **'Add/Update/Continue…'** buttons to save records or modifications. Utilize the **'Continue to Step…'** buttons to advance to the next page.

STEP 1 - UPDATE CONTACT INFORMATION

- Enter the information required on the **Step 1 - Update Contact Information** page. Revisions can be made by navigating to each contact page with the relevant navigation menu hyperlinks near the top of this page. Email addresses **must** belong to a government representative. A **separate** Email address and name are required for **each** contact. Email addresses will receive an automated validation request upon hitting the "Update" button. Click the link in the automated email to complete the validation process. You will know an Email has been validated if it has a gray check mark next to it. Once this step is completed for all contacts, click on the **'Yes, these are all correct. Continue to Step 2 of 10.'** button. **Purchasing Agent** - The Purchasing Agent should be the name of the person responsible for the oversight of all competitively bid contracts.
- **FOIA Officer** - The FOIA Officer should be the name of the person responsible for oversight of all FOIA requests.

✓ **NOTE:** Add our email domain **IllinoisComptroller.gov** to your email contact list in order to help keep our emails from being delivered to your Spam or Junk folders.

STEP 2 - VERIFY FISCAL YEAR END

If the correct Fiscal Year End is displayed, click the **'Continue to Step 3 of 10.'** button after the sentence beginning with **'Yes'.**

If the displayed Fiscal Year End is incorrect click the **'Continue to Step 3 of 10.'** button after the sentence beginning with **'No'.** A copy of the resolution, ordinance, or any other legal documentation verifying the Fiscal Year End of the corresponding unit of government is required to be uploaded. Users are not allowed to change their government's Fiscal Year End in the Comptroller Connect Internet Filing application. The Illinois Office of Comptroller will update the Fiscal Year End upon receipt and approval of legal documentation.

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

What is GASB 34?
GASB 34 is an accounting rule change. *Governmental Accounting Standards Board, Statement X*, changes the way units of governments value their assets. GASB 34 contains basic financial statements, management discussion, and analysis (MD and A), and required supplemental information. If you have any further questions regarding GASB 34, contact your accounting professional or visit www.gasb.org.

GASB 34: If your unit of government has implemented GASB 34 and its finances have been maintained and compiled as described by GASB 34, select **'Yes.'** Selecting **'Yes'** will format the AFR to have you complete the Alternative Assets and Liability page, located at the start of the Financial Data section. If your unit of government has not implemented GASB 34, select **'No'** and you will complete the Assets page at the start of the Financial Data section.

If you answer **'No'** you will be required to enter a reason for not implementing GASB 34 in the explanation box.

Accounting Method - If your government has an Audit, the method of accounting will be detailed in the first note of the Financial Notes section. There are four methods of accounting to choose from: **'Cash - With Assets (Modified Cash Basis)'**; '**Cash - With No Assets (Cash Basis)'**; **'Modified Accrual/Accrual'**; or Other **'Combination.'** If your government is not sure which accounting method is being used, it can be presumed that your government utilizes the **'Cash - With Assets (Modified Cash Basis)'** method.

If your government does not have an Audit, consider the following in determining what accounting method your government uses.

- **Cash - With No Assets (Cash Basis):** If your government maintains its books using the same method used to balance a checkbook and there are no ongoing records or systems used to document day-to-day debts or anticipated revenue, your government is using the '**Cash - With No Assets (Cash Basis)'** method.
- **Cash - With Assets (Modified Cash Basis):** If your government maintains day-to-day records of outstanding revenue owed, day-to-day records of owed debts or future debts, and the fund balance includes these assets (outstanding revenue) and liabilities (debts), then your government uses the **'Cash - With Assets (Modified Cash Basis)'** method.
- **Modified Accrual/Accrual:** If your government recognizes financial transactions when the revenue is both measurable and available; when Expenditures are expected to draw on the current available resources and/or when the effects of financial transactions have cash consequences in the periods in which those transactions, events, and circumstances occur it uses the modified accrual /accrual method of accounting.
- **Other Combination**: Please briefly explain the type of accounting system used by your government.

Bonded Debt: Bonded debt must be indicated in this section. There are three types of bonded debt: General Obligation (G.O.) Bonds, Revenue Bonds, or Alternate Revenue Bonds. If you check **'Yes' (Check all that apply),** you will also need to record funds in the Expenditures (Code 259) section, and in the Indebtedness section (Code 401 through Code 423), or have a Debt Service Fund. For further definition of the debt types, refer to the Chart of Accounts and Definitions document in the Help File.

Debt (other than Bonded Debt): If the government has contractual debt or any other debt that is not bonded debt, it must be indicated in this section. If you check **'Yes (Check all that apply)',** you will also need to record funds in the Expenditures (Code 259) section, and in the Indebtedness section (Code 401 through Code 423), or have a Debt Service Fund. Loans from a bank should be indicated in the Contractual sub-account. For further definition of the debt types, refer to the Chart of Accounts and Definitions document in the Help File.

Utilities - Select **'Yes'** if your municipality owns or operates a utility company. If **'Yes'** is selected, check the appropriate type(s) of utility within your unit of government.

If your government owns or operates a utility, provide financial data regarding the revenue collected from the utility operation. It is recommended that the revenue be recorded as Charges for Services (Code 234) and the Expenditures as Utilities (Code 271).

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

Home Rule - Your answer indicates whether your municipality is a home rule unit of government. Under Section 6 of the Illinois Constitution, a municipal government with a population over 25,000 is a home rule government, unless the unit has a referendum electing not to be a home rule unit. Municipal governments with a population under 25,000 can also elect to become home rule units of government. Home rule units of government have special powers granted to them under the constitution.

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 Division unlock this answer so that you can amend it.

TIF - Answer **'Yes'** to this question if a Tax Increment Finance (TIF) district has been established under the Tax Increment Allocation Redevelopment Act [65 ILCS 5/11 – 74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11 – 74.6-10 et. seq.]. Your government should also file Annual TIF Reports with the Illinois Office of Comptroller. TIF report forms and instructions can be requested from the Illinois Office of Comptroller at 877-304-3899, or may be downloaded from the Local Government Division section of our website at: https://illinoiscomptroller.gov/constituent-services/local-government/local-government-division/upload-tif-reports

✓ **NOTE:** Municipalities are the **ONLY** type of local government that can establish a TIF district.

Pension Funds/Retirement Benefits - Your answer indicates whether your government has Pension Funds/Retirement Benefits. If you answered 'Yes' to this question, then indicate the type(s) of Pension Funds or other Retirement Benefits and record funds on the Pension Funds/Retirement Benefits page (Code 500 through Code 505). For further definition, reference the Chart of Accounts and Definitions document in the Help File. 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 Division unlock this answer so that you can amend it.

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

STEP 4 - ENTER POPULATION, EAV, AND NUMBER OF EMPLOYEES

Population - To aid governments in finding an accurate population, a link to the U.S. Census Bureau's website is provided in Step 4 (**'Click here to search for your population on the U.S. Census Bureau's website!')**. The County Clerk's office may be able to provide this information. If users cannot obtain their government's population 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 - If you enter an EAV under $200,000, you will be asked to verify the figure.

Employees and Total Salary - Enter all full time and part time paid employees. Enter the total amount of salaries paid to these employees. Employees are individuals, for whom your government provides Internal Revenue Service (W-2) forms, including elected officials. Do not record voluntary help or persons paid on contract. Do not include amounts paid for contracted services. 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 **'Add/Update/Continue to Step 5 of 10'** button. Your entries will be saved and you will be advanced to the next page.

STEP 5 - LIST COMPONENT UNITS

This page 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/Update'** button, the Component Unit(s) will be added and updated as an entity of your primary government and the Total Component Appropriation will be totaled at the bottom of the page.

✓ **NOTE: Do not list funds here**. **Do not enter government's name in this section.**

What is the difference between a fund and a component unit?

A **Component Unit** is a legally separate organization 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 prohibit the movement of monies from one fund to another without the approval of the board of the unit of government.

You must indicate if the Component Unit is funded with Governmental or Enterprise Fund Types on this page. You should indicate if your government's Component Unit utilized Governmental Funds (i.e., General, Special Revenue, Capital Projects, and 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 document in the Help File.

✓ **NOTE:** If the Component Unit does NOT budget or levy taxes, please enter the Component 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 Unit name, whether it is a Blended or a Discretely Presented Component Unit, and its Fiscal Year end date. Add the current Appropriation, fund type 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.

To Indicate No Component Units - If your government does not have Component Units, click on the **'Continue'** button next to the **'If there are no Component Units for (your government), click on this button'** field. If you later decide that your government has Component Units, you may navigate back to the **'List Component Units'** page by using the **'Registration'** dropdown menu at the top of the page.

To Add New Component Units - If you wish to add a Component Unit, scroll down to the **'Use this form to add a component unit'** section. Provide data for all fields, and then click on the **'Add'** button. Confirmation that the Component Unit has been added is provided at the top of the page. 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.

To Delete Component Units – In order to delete a component unit, follow these steps:

- Ensure that no special characters are listed in the Name field.
- There must be an amount entered in the Appropriation field.
- Select 'No' for file with primary Government.
- Click 'Update'.
- Click 'DELETE', you will be brought to another page to enter an explanation for the deletion.
- Once you have entered your explanation, click on 'Continue on with Deletion'

STEP 6 - ENTER APPROPRIATION/BUDGET

This page calculates the sum of your total Appropriation/budget for the primary government and its Component Unit(s). You cannot enter zero in this field.

- Total Appropriation/budget equals total Component Appropriation plus primary Appropriation.
- Your total Component Appropriation will be populated on this page, 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 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 $9,888 for FY 2026, 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.

STEP 7 - ENTER PAYMENTS TO OTHER GOVERNMENTS

Record payments made by your unit of government to federal, state, or other local governments. This does not include state retirement or social security payments. If no payments are made to other governments, enter zero in all boxes. Indicate all payments for intergovernmental agreements.

STEP 8 - LIST FUNDS

List all legally established funds, how much was spent from each fund, the type of each fund, and the Fiscal Year end date of each fund.

The List Funds page gives three options: Modify listed funds; add new funds; or delete listed funds. The name of the fund (e.g., Town Fund, Road Fund, and Library Fund) should be indicated in the **'Fund'** field. Refer to the Chart of Accounts and Definitions document 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 on the Explanation page and the financial data must be recorded in the corresponding fund.

Filling Out Fund Information

- **Fund Name:** List all funds used for reporting purposes. Do not record separate bank accounts or levies that do not have legally defined funds. Separate accounts based on separate levies often make up one fund. Some governments have separate accounts for social security, insurance, and/or pensions. However, these accounts are all part of the General Fund. Unless a government has passed legislation (or created in its charter) regarding Special Funds, all accounts are General Funds.
- **Expenditures:** Indicate total amount of money spent per fund in the Fiscal Year of filing. Expenditures listed in this section should equal the Total Expenditures (Code 270) in the Expenditures section of the AFR. If the Expenditures listed in this question substantially deviate from the Expenditures listed in Total Expenditures (Code 270), please provide an explanation on the Explanation page.
- **Fund Type:** The AFR provides for eight different fund types (General, Special Revenue, Capital Projects, Debt Service, Enterprise, Internal Service, Fiduciary, and Discretely Presented Component Units) which are listed as column headings. Each local government fund should be accounted for in one of these fund types.

- Each government will have at least one General Fund, except for Enterprise Governments. The smaller the government, the fewer fund types a government should have.
- All townships having Road and Bridge Districts should include the financial data of the Road and Bridge District's fund in the Special Revenue Funds column in the Financial Data section of the AFR.
- **Fiscal Year End:** Most funds have the same Fiscal Year end date as the government they are part of. If a fund has a different Fiscal Year end date, please indicate.

A list of funds may appear on the page; these are funds your government submitted to our office in a previous year.

Add New Funds - 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. If there are no issues, a confirmation will appear at the top of the page. This procedure must be followed for each fund added. Duplicate entries will not be allowed.

Delete Funds - To delete a fund, click on the '**Delete'** link. If successful, the top of the page will display a confirmation of the deletion. The change will be automatically saved. This procedure must be followed for each fund deleted. Each deleted fund will appear at the bottom of the page. Click on the **'Re-Add'** link to add them back into the listing. Duplicate entries will not be allowed.

Account Groups - Technically, Account Groups are not funds. Account Groups is an accounting term used to present Fixed Assets or long-term debt. If your government has Fixed Assets or long-term debt, this is the appropriate designation to indicate those accounts. When applying accounting standards, Account Groups are defined as accounting entities used to establish control over and accountability for the government's general Fixed Assets and the unmatured principal of its general long-term debt, including special assessment debt for which the government is obligated in some manner. Account groups are dissimilar to funds in that they are not used to account for sources, uses, and balances of expendable available financial resources. For more information about account groups, refer to the Chart of Accounts and Definitions in the Help File.

✓ **NOTE:** Local governments who have implemented GASB 34 Account Groups will default to **'No.'**

Question: How can I tell the difference between an account and a fund?

Answer: First, check if an ordinance or any other legally binding documents have been established to direct the use of specific funds collected. The Clerk should have a record of all ordinances passed. If you cannot locate any ordinances and any two of the following indicators are true, you likely have a restricted Special Fund:

- Levy for a specific program.
- A transfer of funds from one account to another cannot be made without board approval.
- An Appropriation or budget ordinance that names a fund.

Click on the **'Continue to Step 9 of 10'** button to advance to the next page.

STEP 9 - LIST GOVERNMENTAL ENTITIES

Provide a list of all governmental entities that have a relationship to the primary government. Indicate the nature of the relationship. Typically, this question applies to municipalities and counties. Examples of governmental entities include Police Pension Funds and Hospitals. Review the Chart of Accounts and Definitions document in the Help File for more information regarding types of Governmental Entities.

Listed Governmental Entities - A list of governmental entities may appear on this page. 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 **'List Governmental Entities'** section, click on the **'Update'** button. You will receive a green confirmation notification at the top of the page.

To Indicate No Governmental Entities - If there are no governmental entities listed and in FY 2026, click the **'Continue'** button in the **'If there are no governmental entities for (your government) click on this button:'** section. If you determine that you have made a mistake and you do have governmental entities, click on the **'List governmental entities'** link at the bottom of the page or in the **'Registration'** dropdown (in the navigation menu at the top of the page) to direct you back to this page.

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. If successfully added, a confirmation will appear at the top of the page. Duplicate entries will not be allowed.

Delete Governmental Entities - To delete a governmental entity, click on the **'Delete'** link. If successful, a confirmation of your deletion will appear at the top of the page. The change will be automatically saved. Deleted funds appear in a separate section at the bottom of the page. Click on the **'Re-Add'** link to add them back into your listing. Duplicate entries will not be allowed.

Click on the **'Continue to the Final Step'** button to save your entries and be advanced to the next page.

STEP 10 - VERIFY WHICH AGENCIES ARE REPORTED TO

Use this page to select state agencies or local entities with which your government files financial reports. Default selections are the Illinois Office of Comptroller and the County Clerk. If no other selections apply to your government, click on the **'Add/Update/Continue to Next Section'** button.

FINANCIAL DATA ENTRY SECTION

The following explains how to properly enter and save data for future use on Comptroller Connect:

- When entering numbers, you must either highlight the field with your mouse or use the tab key to navigate to the field to enter data.
- Do not enter non-numeric characters (e.g., dollar signs, decimal points).
- Do not enter alphabetical characters in numeric fields.
- Do not use cents, report in whole numbers (round 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 on the Fund Balance page (Code 301t, Code 306t, and Code 310t) and the Indebtedness page, 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 **'View Work**.**'**

REVENUE AND EXPENDITURE SETUP PAGE

Counties, Municipalities, and Townships are the only units of government that will view the Revenue and Expenditure Setup page. This page will allow you to determine which of the sub-accounts your government utilizes to file its FY 2026 AFR. Additionally, this page is programmed to determine if your government should enter data for Local Sales Tax.

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

Special Purpose Abbreviated Format

Special Purpose Districts whose total Revenue is less than $100,000 and use the Accounting Method of **Cash -With No Assets (Cash Basis)** and have selected this format in the Registration Questions will automatically go right into the **'Special Purpose Abbreviated Format.'**

- Units of government who answer **'No'** to the GASB 34 question will automatically go right into the Assets, Liabilities, and Equity sections.
- Units of government who answer **'Yes'** to the GASB 34 question will automatically go right into the Alternative Assets and Liabilities page.
- 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, click on the **'Add/Update'** buttons to store and save the totals for your government.

ASSETS, LIABILITIES, AND EQUITY

Non-GASB Codes 101 – 145

This section is used to record assets, liabilities, and equity for your unit of government. DO NOT record Revenue and Expenditures here. You should report all future tangible or intangible economic benefits and liabilities in this section. Your government's Equity, including Fund Balance and investments in General Fixed Assets, should also be reported here.

Cash (Code 101) and Investments (Code 102): Reflects all the funds available to you at the end of the year. If you do not have any other assets, these two combined rows should equal your Current Year Ending Balance (Code 310). Investments should be included in the fund balance.

Fixed Assets (Code 111): Fixed Assets are always recorded in the **'Account Groups'** column and should NEVER be reported in the **'General'** or **'Special Revenue'** columns. This row should be used to record the value of any land or equipment that lasts longer than a year. If the Asset was purchased with General, Special Revenue, Capital Project, or Debt Service Funds it cannot be depreciated. If you do not know the value of the Asset when it was purchased, it is acceptable to estimate the cost at the time of purchase. If you do not know the value of your assets and cannot determine the original price, leave this field blank and provide a notation of this on the Explanation page.

Amount available or to be provided for retirement and payment of long-term debt (Codes 113 and 114): Records the entire amount of your debt. The Amount available for Retirement of Long-Term Debt (Code 113) should be the amount being paid this year on your debt. The Amount to be Provided for Payment of Long-Term Debt (Code 114) should equal the remaining amount of debt after payments in the current year. Codes 113 and 114 should equal the totals in Debt Service Payable - Principle (Code 133) and Debt Service Payable – Interest (Code 134). If they are not, please provide an explanation. Other Liabilities (Code 128) may also be a part of Code 113 and Code 114. Additionally, figures reflecting debt related activities should be provided on the Indebtedness page.

GASB 34 ALTERNATIVE ASSETS AND LIABILITY

Codes 101 - 155

The Alternative Assets and Liability page was developed in response to various local government officials and accounting professionals indicating the difficulty in translating Asset and Liability data from the GASB 34 Audit to the AFR. The layout of this page has been drafted similar to that of the Statement of Net Assets, allowing for easy reporting of Asset and Liability activity within your government.

This page has been structured with column headings consistent with fund-based financial statements. The **'Governmental Activity'** column should contain data from your government's General, Special Revenue, Capital Projects and Debt Service funds. The **'Business-Like Activity'** column should contain data from the Enterprise and Internal Service funds, while the Fiduciary and Discretely Presented Component Units columns should contain data from their respective funds.

Capital Assets (Code 116): Record the value of land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, easements, including software and intangibles, and works of art and historical treasures. If you do not know the value of the asset when it was purchased, it is acceptable to estimate the cost at the time of purchase.

Due Within One Year (Code 129): Indicate the amount of debt your government has that is due within the current reporting year.

Due Beyond One Year (Code 130): Indicate the amount of debt your government has that is due for repayment beyond the reporting year.

Net Position - Restricted (Code 148): Report any restricted Net Assets (i.e. assets restricted by creditors, grantors, contributors, laws, regulations, or when imposed by law through constitutional provisions or enabling legislation) in Code 148.

Deferred Inflow of Resources (Code 155): Acquisition of net position by the government that is applicable to a future reporting period.

REVENUE/RECEIPTS

Revenue categories appear in this section based on your type of government and/or the Revenue categories selected in the Revenue and Expenditure Setup page.

When you select **'View Work'** or **'Print Report'** all fund types, not just those that were selected in the Registration Questions, will appear on the Revenues and Receipts page.

The Revenue/Receipts section consists of three main categories:

- Local Taxes (Codes 201-204)
- Intergovernmental Receipts and Grants (Codes 205 -226)
- Other Sources (Codes 231-236)

If sub-accounts appear (based on the information you provided in the Revenue and Expenditures Setup page), 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 sections, click on the **'Proceed to Total Revenues'** link.

If the total appearing on the Total Revenues page 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 and Expenses'** to enter the Expenditures section.

<u>Codes 201 - 240</u>Local Taxes: Reflect all revenue or receipts collected through the taxing process that your unit of local government has imposed.

Property Tax (Code 201): Is the most common source of revenue for governments. Almost all governments "levy" property taxes. For smaller governments, property tax may be the only source of revenue collected.

Local Sales Tax (Codes 202): Record the sales tax that the local government specifically imposes over and above the state-imposed sales tax. 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). <u>No townships have this tax.</u>

Utility Tax (Code 203): Municipalities and counties have the power to impose specific utility taxes. Townships do not have this power, but a township can own a utility and receive proprietary funds from a utility tax. This major account has several sub-accounts including Electric, Water, and Communications Utilities. Record other revenue generated from utility taxes in Code 203d.

Intergovernmental Receipts and Grants: Revenue sources from state, federal, and other local governments. This includes any grants obtained from other governmental agencies (federal, state and/or local).

State Income Tax (Code 211): Received by municipal and county governments. Townships do not receive any State Income Tax and should not record amounts in this code. You can contact the Illinois Department of Revenue to verify the amount of State Income Tax your local government received from the state.

State Sales Tax (Code 212): Received by all municipal and county governments. Townships do not receive any State Sales Tax and should not record funds in this code. The Illinois Department of Revenue can verify the amount your local government received from the state.

State Motor Fuel Tax (Code 213): Distributed from the state to municipalities, counties, townships, and road districts based on state statutes. Ninety-five percent of counties and municipalities collect Motor Fuel Tax from the state. Only 25% of townships collect Motor Fuel Tax. Some townships incorrectly report Motor Fuel Tax Revenue. If the monies are received from a municipality or county these funds should be regarded as revenue received from other local governments and recorded in Other Intergovernmental Sources (Code 226).

> ✓ **NOTE:** State Motor Fuel Tax (Code 213) differs from Streets and Highways (Code 215d). The Streets and Highways category is to record all funds received from the state other than the Motor Fuel Tax funds distributed by formula.

Replacement Tax (Code 214): Is provided from the state to any local government that collected personal property tax before 1970. Most governments receive Replacement Tax, sometimes called the Personal Property Replacement Tax, from the state. The Department of Revenue can verify the amount of Replacement Tax your government received.

State Gaming Taxes (Code 205): Is based on five different taxes the state collects and reimburses to local governments. The five taxes include: 1) Riverboat Gambling Taxes and Fees, 2) Racing Privilege Tax, 3) Bingo Tax and License Fees, 4) Charitable Games Tax and License Fees, and 5) Pull-Tab and Jar Games Tax and Fees. You can verify how much your government received from any of these taxing sources with the Department of Revenue.

Other State Sources (Codes 215): Record revenue from the state that is not listed in Codes 211 - 205. This category should generally provide funds from state agencies for grants or capital programs. If you receive grants or funds from the Illinois FIRST Program, it should be included in this category. See the Chart of Accounts and Definitions in the Help File for a definition of sub-accounts.

Federal Sources (Code 225): Record all funds your government received from the federal government. See the Chart of Accounts and Definitions in the Help File for a definition of sub-accounts.

Other Intergovernmental Sources (Code 226): Record all Revenue you receive from the other governments. This category should include all funds received from intergovernmental agreements or funds received for cost-sharing programs. See the Chart of Accounts and Definitions in the Help File for a definition of sub-accounts.

Other Sources: Covers local revenue derived by a method other than a tax.

Licenses and Permits (Code 231): Record revenue from businesses, occupations, or non-business activities which must be licensed before doing business within the government's jurisdiction or before an activity (motor vehicle operation, hunting, marriage, or pet ownership) may be conducted within the government's jurisdiction.

Fines and Forfeitures (Code 233): Record revenue derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty; moneys derived from confiscating deposits held as performance guarantees.

Charges for Services (Code 234): Record all funds received from specific services your government provides. Public Utility income is usually listed in this section. See the Chart of Account and Definitions (In the Help File) for a definition of sub-accounts.

Interest (Code 235): Record all income received from interest.

Very small governments usually have only a General Fund. All townships that have Road and Bridge districts will have General Funds and Special Revenue funds. The General Fund for the Road and Bridge district should be recorded in the **'Special Revenue'** column.

See the Chart of Accounts and Definitions Document in the Help File for a definition of funds.

DISBURSEMENTS, EXPENDITURES AND EXPENSES
Codes 251 – 270

Expenditure categories appear in this section based on your type of government and/or the Revenue categories selected in the Revenue and Expenditure Setup page.

Total Expenditures should not be greater than your Total Appropriations (primary government's Appropriation + any Component Unit Appropriations) listed on Steps 5 and 6.

Expenditures should be recorded by program or function. All the accounts that require detailed reporting have a lowercase letter after the Code number (e.g. Code 251a). These Expenditures should be reported in the sub-account rows instead of the major account rows. The Chart of Accounts and Definitions in the Help File provides a detailed explanation of what should be recorded in each sub-account.

When you select **'View Work'** or **'Print Annual Financial Report'** all fund types, not just those that were selected in the Registration Questions, will appear on the Disbursements, Expenditures, and Expenses page.
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 page), 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 each section, click on the **'Add/Update'** buttons to save your data and view your totals for the section.

If the total appearing on the Total Disbursements/Expenditures and Expenses page is incorrect, click **'No.'** You will be directed to the beginning of the Expenditure 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 Expenditures 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 the Fund Balance page.

Codes 251 – 270

General Government (Code 251): Record the Expenditures and Expenses of all administrative functions. If your government provides no other services except basic administrative functions, it is acceptable to record all Expenditures in this code. However, if your government provides any services, it is prudent to record Expenditures under the specific program that it provides.

Public Safety (Code 252): Record Expenditures for the protection of persons and property. The majority of sub-accounts under Public Safety are police protection, fire protection, and protective inspection. The Chart of Accounts and Definitions in the Help File provides a detailed explanation of what should be recorded in each sub-account.

Corrections (Code 253): Record Expenditures for the confinement and correction of adults and minors convicted of offenses against the law and pardon, probation, and parole activities. Include costs for probation officers and non-residential halfway houses. This function generally only applies to counties. It may apply to a few municipalities.

Judiciary and Legal (Code 254): Record Expenditures for the judicial activities of the government, including criminal courts, grand jury, public defender, civil courts, and the law library. Include the cost of legal departments, general counsels, and attorneys providing government-wide services.

Transportation and Public Works (Code 255): Record all costs related to transportation including streets, highways, parking facilities, and airports.

Social Services (Code 256): Record all costs related to Social Services such as welfare (general assistance), health programs, administration of hospitals, and administration of cemeteries.

Culture and Recreation (Code 257): Record Expenditures for cultural and recreational activities maintained for the benefit of residents, citizens and visitors. The Chart of Accounts and Definitions in the Help File provides a detailed explanation of what should be recorded in each sub-account.

Housing (Code 258): Record all Expenditures related specifically to housing.

Environment (Code 275): Record all Expenditures as they relate to the environment including sewer and solid waste management.

Debt (Code 259): Record any payments toward the retirement of your government's debt.

- ✓ **NOTE:** If you record any funds under Debt (Code 259) you must also complete the **'Indebtedness'** page.

Public Utility Operations (Code 271): Record all costs related to owning and operating a public utility operation including services for sewer, water, gas, and mass transit. Do not include utility bills the government pays for utility services. Those services are generally recorded in General Government (Code 251).

Depreciation (Code 272): Depreciation can only be recorded for Enterprise Fund types. Capital Assets are not recorded in governmental fund types, so are not depreciated.

Capital Outlay (Code 280): Record all costs associated with new construction and/or the cost to purchase land, structures, and equipment. If capital costs are built into other programs do not duplicate the cost here (e.g., if your government is upgrading a jail, that cost could be recorded under Public Safety or in Capital Outlay).

FUND BALANCE

Codes 301 – 310

Excess of receipts/Revenue over (under) Expenditures (Code 301): This field is automatically calculated based on Total Receipts and Revenues (Code 240) minus Total Expenditures (Code 270). This should be a positive number. If the number is negative, it could be a sign of fiscal stress and should be explained on the Explanation page.

Operating transfers in (Code 302) and operating transfers out (Code 303): Should indicate any amounts transferred from one fund to another in the current Fiscal Year. The total of these two rows should be equal. If the total sums are not equal, you should provide an explanation for the inequitable transfers.

Bond Proceeds (Code 304): Is used to record income from the sale of bonds. Bonds are not considered revenue and must be included as a change to the fund balance instead of a revenue source.

Other (Code 305): Is to record all fund balance changes. Include taxes, interest expense, and other income expenses included in the Enterprise, Internal Services, and Fiduciary Fund types.

Previous Year Fund Balance (Code 307): This field is automatically populated from (Code 310) on your FY 2019 AFR. If you have a different beginning fund balance than reported in your previous year AFR in (Code 310) please provide an explanation.

Other (Code 308): If you use Code 308, Please give an explanation of why you use Code 308.

Current Year Ending Fund Balance (Code 310): Should equal the amount of funds with which you are concluding the Fiscal Year. This field is automatically calculated from the above code entries. If your unit of government reports a negative number in (Code 310), this indicates extreme fiscal stress. This means your government is in a "deficit position" and a thorough assessment of all operational activities should be undertaken. You must provide an explanation as to why your government ended the current Fiscal Year in a deficit, detailing any and all indicators contributing to such a situation.

INDEBTEDNESS

The Indebtedness page summarizes debt activity during the current Fiscal Year. 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. General Obligation Bonds and Revenue Bonds have sub-accounts allowing you to indicate the type of program or activity bonds that were issued.

All the accounts that require detailed reporting have a lowercase letter after the code number (e.g., Code 400a). Report the debt figures in the sub-accounts instead of the major account rows. The Chart of Accounts and Definitions in the Help File provides a detailed explanation of what should be recorded in each sub-account.

Outstanding Beginning of Year (Codes 400 - 405): Is based on the amounts reported in the previous Fiscal Year. If the amount is different from your FY 2019 Outstanding End of Year Debt, please provide an explanation.

Issued Current Fiscal Year (Code 406 - 411): Record the amount of debt **"**issued" or taken out during the reporting Fiscal Year.

Retired Current Fiscal Year (Codes 412 - 417): Record the amount of debt "retired" or paid off by your government during the reporting Fiscal Year.

Outstanding End of Year (Codes 418 - 423): Record the total debt owed at the end of the reporting period. If your government has assets it should also correspond with Codes 114, 133, and 134 on the Assets, Liabilities, and Equity section, and/or Codes 129 and 130 on the Alternative Assets and Liability page.
Remember that Codes on the Indebtedness page are added by **row** and by **column**.

When complete click the **'Proceed to Total Indebtedness'** button.

'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 **'Proceed to Debt Limitation and Future Debt**' link.

DEBT LIMITATIONS AND FUTURE DEBT

Legal Debt Limitation (Total): Is the maximum amount of debt entity can undertake. 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.

Debt Applicable to the Limit (Total): Is applicable debt limited by statute.

Legal Debt Margin: Is the difference between Total Legal Debt Limitation and Total Debt Applicable to the Limit. THIS FIELD IS AUTOMATICALLY CALCULATED.

Legal Debt Margin: Is the calculated amount of debt available. Legal Debt Margin divided by Total Legal Debt Limitation. **This field is automatically calculated.**

Future Debt Service Requirements: Enter your future debt requirement. Include principal 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 FUNDS/RETIREMENT BENEFITS

Net Pension Liability **and Plan Fiduciary Net Position as a Percentage of Total Pension** Liability **will be calculated.**

Enter information per codes below.

Codes 500 – 505

500 Actuarial Valuation Date (VD): The point in time in which an asset is assigned a dollar value.

500a Reporting Date (RD): The plan's and/or the employer's Fiscal Year-ending date.

500b Measurement Date (MD): The date at which the employer's Total Pension Liability and Fiduciary Net Position will be measured, which may result in a Net Pension Liability. Once decided, this date should remain consistent from year to year.

501 Total Pension Liability (TPL): The portion of the actuarial present value of projected benefit payments that is attributable to past periods of employee service in conformance with requirements of Statement 68 as of the measurement date.

502 Plan Fiduciary Net Position (FNP): The actual amount of assets held in the pension trust for a plan as of the measurement date. (Also called the market value of assets.)

503 Net Pension Liability (NPL): The difference between the Total Pension Liability and the Fiduciary Net Position as of the measurement date.

504 Plan Fiduciary Net Position as a Percentage of Total Pension Liability: The percentage of the dollar value of the accrued benefits that is covered by the Actuarial Value of Assets (AVA).

505 Net OPEB Liability: The difference between the total OPEB Liability and the OPEB plan's Fiduciary Net Position.

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, and hearing), but under certain circumstances may also include other benefits such as life, disability, and long-term care insurance.

<u>CAPITAL OUTLAY</u>

<u>Codes 601 - 617</u>

If you do not have any Capital Expenditures or Expenses, this page is not applicable to your government.

The Illinois Office of Comptroller considers this page optional and is included at the request of the U.S. Census Bureau. If you complete this page, as well as the rest of your AFR, you will not have to complete the six sections, legal paper size **'Survey of Government Finances'** from the U.S. Census Bureau. If you do not complete this page, the Census Bureau will require further information from your government.

The structure of this page is different from the rest of the AFR. This page is intended to measure Capital Project Expenditures regardless of fund. Each row represents a program or function. The columns represent objects or types of spending instead of funds. There are no distinctions of spending by fund. Your government should record the cost of construction and the cost to purchase land, structures, and equipment under the programs listed in each row, regardless of fund type spent. (See the Chart of Accounts and Definitions in the Help File for further definitions.)

<u>AUDIT REQUIREMENTS OPTION 1 AND 2 (TOWNSHIPS AND SPECIAL PURPOSE GOVERNMENTS)</u>

Townships and Special Purpose Governments whose total revenues are less than $850,000 will be required to choose Option #1 (Audit) or Option #2 (Certified Copy of Vote) pursuant to:

> Per the Governmental Account Audit Act (50 ILCS 310/), Except as otherwise provided in Section 3, the governing body of each governmental unit (as defined by 50 ILCS 310/1) shall cause an audit of the accounts of the unit to be made annually and shall cover the immediately preceding fiscal year of the governmental unit (50 ILCS 310/2). Any governmental unit receiving revenue of less than $850,000 for any fiscal year shall, in lieu of complying with the requirements of Section 2 for audits and audit reports, beginning with fiscal year 2016, either: (i) cause an audit of the accounts of the unit to be made once every 4 years and file with the Comptroller an annual financial report containing information required by the Comptroller, or (ii) file with the Comptroller an annual financial report containing information required by the Comptroller, a copy of which has been provided to each member of that governmental unit's board of elected officials, and approved by a 3/5 majority vote (50 ILCS 310/3).

In selecting Option 2, a Certified Copy of Vote document meeting the minimum criteria listed below is **REQUIRED** to submit the FY 2026 AFR.

The document must contain:

- Name of local government.
- Unit code.
- Fiscal Year of approved AFR.
- Attestation that AFR was approved by a 3/5 majority vote of the board.
- Date of approval/certification of board.
- Signature of the official record keeper.
- Notarization or affixed official seal/stamp of the government.

Submitting a Certified Copy of Vote document that does not meet these criteria will result in a rejection of the AFR, causing the government to be subject to fines.

For your convenience, the Local Government Division has created a template and made it available in the Help File. Properly completing all fields on the template will ensure that the Certified Copy of Vote document will not be rejected for missing required information.

It may take up to 5 business days for a Certified Copy of Vote to be reviewed and approved. Please plan accordingly to ensure your AFR is submitted timely.

Once the Certified Copy of Vote is reviewed and approved by the Local Government Division, you **MUST** log back in to submit your AFR. If you do not log back in and submit, your AFR will not be completed and you may be subject to fines.

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

✓ **NOTE:** If you have already submitted the AFR but need to upload a Certified Copy of Vote document, please request the report be reopened on the Welcome page with the **'Request to Resubmit your AFR Document'** button. Upon the AFR being reopened, click the **'Upload Certified Copy of Vote Document'** button on the Audit Requirement page (Financial Data Section). You will be directed to the upload document page. Upon upload, please resubmit the report on the Finish Up page.

✓ **NOTE:** If the option is selected before your government's revenues are entered to be over $850,000, then you will no longer be eligible to choose from either of the options. If this is the case, please utilize the **'Clear Options'** link to have the appropriate Audit Requirement message appear.

EXPLANATION PAGE

The Explanation page allows users to provide details for the fields labeled **'Other'** which contain data, or reconciliation of funds. Explanations will be stored in categories by fund.

From the dropdown menu, select a category for the explanation and then click on the **'Select'** button. Enter your explanation for that category and then click on the **'Add/Update'** button to submit changes (or additions). From the Explanation page, you can proceed to the Finish Up page.

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 page.
- GENdebt—General explanations for the Indebtedness page.
- 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.
- FIEN—Explanations for why a unit of government does not have an EIN or FEIN.

FINISH UP PAGE

This page 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. Remaining errors will become part of your report. Finish up errors are grouped into two categories:

- Critical - Errors that MUST be corrected in order to submit.
- Non-Critical - Errors should be addressed before you submit or you may be contacted if no explanation(s) are given.

The Finish Up page will allow you to officially submit your AFR to the Illinois Office of Comptroller.

SUBMITTING YOUR REPORT

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

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

If your government owes an Audit, after submitting the AFR you will be brought to a page with the **'Go to Upload Annual Audit'** button. The **'Go to Upload Annual Audit'** will also be available on the Welcome page.

AUDIT REQUIREMENTS

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

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the Illinois Office of Comptroller shall be performed by a licensed certified public accountant (CPA), with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450].

If you would like to view the Acts mentioned above, please access the website of the Illinois General Assembly. (www.ilga.gov/legislation/ilcs/ilcs.asp)

Audit Requirements:

Counties - Counties Code (55 ILCS 5/6)
Municipalities - Illinois Municipal Code (65 ILCS 5/8)
Townships - Governmental Account Audit Act (50 ILCS 310/)
Special Purpose governments - Governmental Account Audit Act (50 ILCS 310/)

Per Illinois law (see statutes listed above), audit reports must meet specific criteria. Please review all relevant statutes to ensure compliance.

If your unit of government is required by statute to submit an Annual Audit to the Illinois Office of Comptroller , you will be brought to a page that requires you to enter CPA information.

Once you have selected the type of accounting professional that prepared your 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 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 page.

Licensed Certified Public Accountant [225 ILCS 450/8]

Please provide the active, nine-digit, state license number of the individual licensed certified public accountant [the license number starts with 065]. Do not enter any dashes, hyphens, or punctuation in this field.

Public Accounting Firm [225 ILCS 450/13]

Please provide the active, nine-digit, state license number of the accounting firm [the license number starts with 066]. Do not enter any dashes, hyphens, or punctuation in this field.

Professional Service Corporation [805 ILCS 10]

(This entity must provide the corporate and certified public accountant licenses.)
Please provide the active, nine-digit, state license number of the professional service corporation [the license number starts with 060]. Do not enter any dashes, hyphens, or punctuation in this field.

Certification Of Out-Of-State Accountants [225 ILCS 450/5]

(This entity must provide the corporate and certified public accountant licenses.)
Out-of-state accounting professionals, auditing firms, or professional service corporations must be associated with a certified public accountant, public accounting firm, or a professional service corporation licensed in IL.

Click on the **'Add/Update'** button to save your information otherwise all your data entered on this page 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.

Annual Audit Upload Process

- Upon clicking the **'Go To Upload Annual Audit'** button, you will be brought to a page where you are asked three 'Yes/No' questions which provide the IOC with accounting method information.
- Next you will be brought to the Peer Review upload page.
- After uploading the Peer Review document, you will be brought to the Annual Audit upload page.

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.
- Provide the Accounting System described in the audit and answer the three 'Yes/No' questions which provide the IOC with required accounting method information.
- Need Peer Review document.
- 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.

Before uploading an Audit, be sure to ask your CPA firm or sole practitioner to provide you with proof that their Peer Review was completed. You will be asked to upload this document. If your CPA firm or sole practitioner cannot provide you with this document, you will be required to select a reason as to why a Peer Review document is not available. Your CPA firm or sole practitioner can provide you with the information requested.

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 Documents** such as an ordinance or correspondence, but be sure to check the Supporting Document box when doing so. Whether you are uploading part of a split Audit file or uploading Supporting Documents, you will go through the same process for each file

Click on the **'Browse…'** button under **'File Location'** and select the Annual Audit PDF file or the Supporting Document PDF file you want to upload.

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

Click on **'OK'** in the message box that will pop up and you will be brought to another page which contains two buttons. Click the **'I have completed the upload of my Audit Report'** button to submit all of your Audit Files, or click the **'Upload another document'** button to upload another file.

Be sure that all documents are uploaded before you click the '**I have completed the upload of my Annual Audit'** button. If this button is not clicked, a received date will not generate and the Audit record will remain open.

✓ **NOTE:** If you have already submitted an Audit but need to upload a Peer Review Document, please request the **Audit** be reopened on the Welcome page with the **'Request to Replace your Audit Document'** button. Then, on the Upload Annual Audit page, click the **'Upload Peer Review Document'** button or the **'Re-Open Peer Review Question'** button to go to the Upload Peer Review Report page.

INSTRUCTIONS FOR REGISTRATION ONLY GOVERNMENTS

Introduction

Illinois statute (15 ILCS 405/23.7) requires the Illinois Office of Comptroller to maintain a registry of all units of government. This document provides step-by-step instructions on how to complete an Annual Registration Report with the Illinois Office of Comptroller. Comptroller Connect Internet Filing is the simplest way to satisfy the statutory registration requirement. If assistance is required, call the Local Government Assistance Hotline at 877-304-3899.

Browser Settings

The Comptroller Connect Internet Filing application attempts to allow users with older internet browsers to successfully use the internet application. A user's browser version directly relates to how well Comptroller Connect will function. Upgrading to the latest version will assure that the browser is compatible with Comptroller Connect.

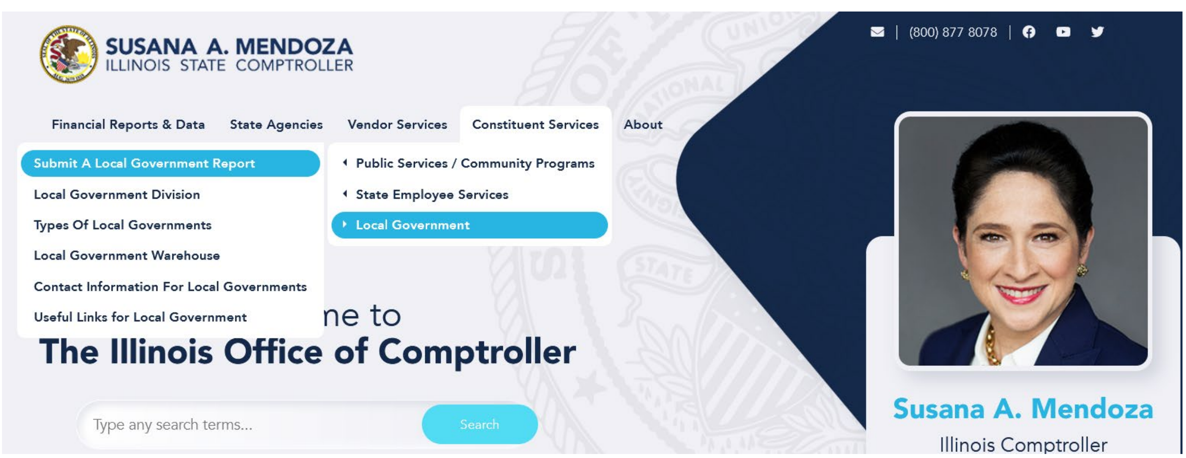
Using browser settings that accept cookies will support the process of using Comptroller Connect. Searching a browser's help menu for the word cookies can aid in finding a browser's cookies settings. Routinely cleaning out a browser's cache or temporary internet files will help the process of using Comptroller Connect.

To facilitate the filing process, have the following available:

- Local Government Assistance Hotline 877-304-3899.
- Current password.
- Valid email addresses for all required government employee contact information.
- Population served / School Enrollment / EAV for the local government.
- Appropriation or Budget Ordinance.

Getting Started

- Go to www.IllinoisComptroller.gov.
- Click on **'CONSTITUENT SERVICES'** in the upper navigation bar, go to **'LOCAL GOVERNMENT'** and then click on **'SUBMIT A LOCAL GOVERNMENT REPORT'** button.



✓ **NOTE:** You can also access CCIF from the www.IllinoisComptroller.gov homepage by scrolling down to the **'HOW CAN WE HELP YOU'** section, selecting **'LOCAL GOVERNMENT'**, and clicking **'SUBMIT A REPORT'**.

- On the Submit a Report page, search for **'Comptroller Connect Internet Filing'** in the drop-down menu and once it has been selected, click the **'SEARCH'** button.

✓ **NOTE:** These steps bring users to the **Introduction Page** of Comptroller Connect Internet Filing. Make this page a bookmark for Comptroller Connect Internet Filing.

Logging In - Introduction Page

- On this page are several helpful links to assist users in registering their government via Comptroller Connect. **Login** - allows users to access the Login page and begin registering their governments.
- **Instruction Documents (Help File) -** This link brings users to the Help File which contains guide and resource documents. Including this document and the Chart of Accounts (contains related financial reporting terms and definitions).
- **View Submitted Annual Reports (FY 2000 – 2023)** - allows users to access, view, and print AFRs submitted to the Illinois Office of Comptroller in previous fiscal years.
- **View Submitted Annual Reports (FY 2024 – 2026)** - allows users to access, view, and print AFRs submitted to the Illinois Office of Comptroller for the current year and the previous two fiscal years.

Login Screen - Step 1

This step allows users to search specifically for their unit of government.

- Click on the **'Login'** link from the Introduction page.
- Select the **Fiscal Year** for reporting year associated with the Registration Report being submitted.
- Select your **Type of Unit.** If you are unsure of your government's unit type, contact the Local Government Assistance Hotline at 877-304-3899.
- Select the first letter of your government's name.
- 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 the correct unit of government. If your government is not listed, you may need to redefine your criteria by clicking on the **'RETURN'** button. If you still do not see your local government listed, you should **STOP** and contact the Local Government Assistance Hotline 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 of government before continuing with registration.
- Click on your local government's name to highlight it, select the **'Enter Password'** field, and enter the Comptroller Connect Internet Filing password that your government has set up.
- Click on the button titled **'Log In'** to advance to the next page. If this is your first time using Comptroller Connect, the next page titled **'Password Change'** will prompt you to change your password. Otherwise, the next page to be displayed will be the Welcome page.

Change Password Page

Government's logging in for the first time must change their password. The new password must be at least six characters and may contain letters and numbers. **DO NOT USE SPACES OR SPECIAL CHARACTERS.**

- Type a new password in the **'New Password'** field and confirm that it is correct by typing it again in the **'Re-Enter'** field.
- Select a question from the **'Select Security Question'** list and then type the answer in the **'Enter Security Answer'** field. This is the answer used when resetting a password through the **'Forgot My Password'** link. Print this page for record keeping purposes; it is needed to retrieve a forgotten password.
- Click on the button titled **'Enter New Password.'**
  Confirmation will be indicated upon successful entry of a new password. Print this page for record keeping purposes. Continue to make any necessary modifications by clicking on the **'Continue'** link.

✓ **NOTE**: When users are prompted to change their password, the application will prohibit them from using their previous 10 passwords.

Forgot My Password

Users who have forgotten their passwords can utilize the **'Forgot My Password'** link at the bottom of the page.

The **'Forgot My Password'** page requires that governments enter their unique unit code number. This can be found after the government's name on previous page and on any correspondence sent from the Illinois Office of Comptroller, Local Government Division.

Users are allowed four attempts to correctly answer their security question. Once the security question has been successfully answered, the password can be reset.

For password assistance, please call the Local Government Assistance Hotline at 877-304-3899.

Navigation

Navigation menus are located at the top of each page and will populate as users complete each step of the Annual Registration Report.

- Home – Illinois Office of Comptroller home page (www.IllinoisComptroller.gov).
- Welcome - Users are brought to this page upon logging in.
- Registration - Users begin their Annual Registration Report here and are able to navigate to each step once the step has been completed.
- Report
  - View Work - Unformatted view of report.
  - Print Annual Financial Report - Clicking on the **'Generate Report'** button on the Print Annual Financial Report page will format the report into a downloadable and printable PDF file.

- Change Password - Users are able to change their password on this page.
- Submit Problems - To report both technical and non-technical issues electronically.
- Help - Documents to assist in filing.
- Log Off - Users are brought to a log off confirmation where they can click the **'here'** link to complete the log off process.

Welcome Page

The Welcome page allows users to confirm their government's unit name, unit code number, and fiscal year. **Steps 1 – 6 must be completed for all registration Governments.** Completing these six steps will satisfy all of a government's registration requirements. Several fields will contain pre-populated information, please closely review this information. If any of the pre-populated information is incorrect, make the appropriate changes. Comptroller Connect will allow users to make changes so that all the information is correct and current.

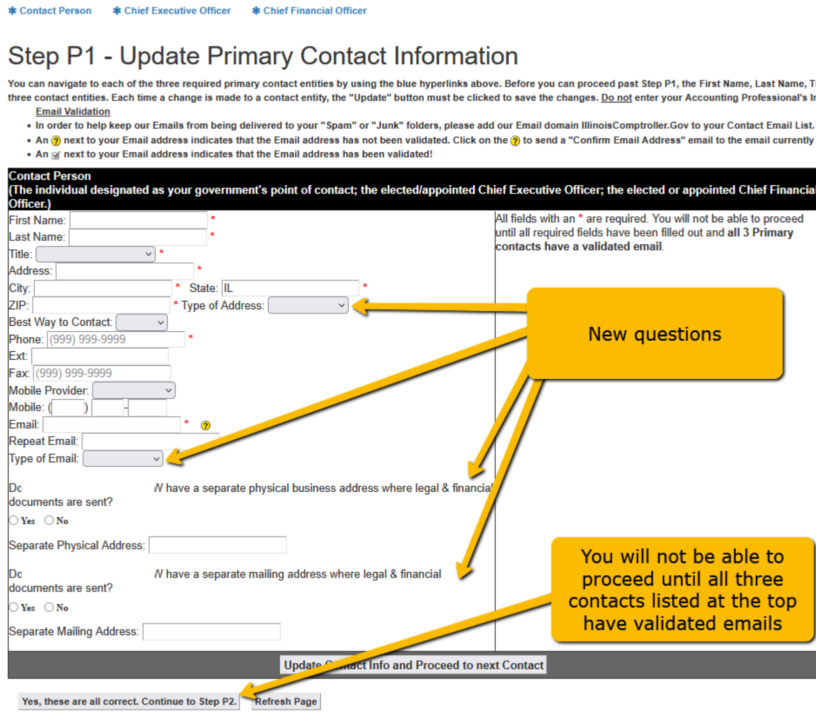
✓ **NOTE**: The following explains how to properly enter and save information:

- Do not use non-numeric characters (e.g., commas, dollar signs, and decimal points).
- Do not enter alphabetical characters in numeric fields.
- Do not use cents. Report in whole numbers (round to the nearest dollar).
- Information entered previously is stored if the **'Add/Update/Continue'** button is clicked after each entry.

Step P1 - Update Primary Contact Information

Enter the information required on the **Step P1 – Update Primary Contact Information** page. Revisions can be made by navigating to each contact page with the relevant navigation menu hyperlinks near the top of this page. Email addresses **must** belong to a government representative. A **separate** Email address and name are required for **each** contact. Email addresses will receive an automated validation request upon hitting the "Update" button. Click the link in the automated email to complete the validation process. You will know an Email has been validated if it has a gray check mark next to it. Once this step is completed for all contacts, click on the **'Yes, these are all correct. Continue to Step 2 of 10.'** button. **You will not be able to proceed to the next step until ALL 3 emails have been validated.**

- **Contact Person** - The individual designated as your government's point of contact.
  - There are three new questions:
    - Is the address and email business or personal?
    - Does the government have a separate **physical business** address where legal and financial documents are sent?
    - Does the government have a separate **mailing business** address where legal and financial documents are sent?
- **CEO** - The CEO is the Chief Executive Official or the person responsible for the executive administration of the government. The Chief Executive Official is traditionally elected; however, this person can be appointed. Examples include mayors, supervisors, presidents, or chairmen.
- **CFO** - The CFO is the Chief Financial Official or the person responsible for maintaining financial records for the government. The Chief Financial Official is traditionally elected; however, this person can be appointed. Most Chief Financial Officials are treasurers, but other examples include clerks, vice presidents, managers, comptrollers, board members/trustees, administrators or other officials



Step 1 - Update Contact Information

Enter the information requested on the **Step 1: Update Contact Information** page. Revisions can be made by navigating to each contact page with the relevant navigation menu hyperlinks near the top of this page. Email addresses **must** belong to a government official. A **validated** Email address and name is required for **each** contact. New Email addresses can be **validated by clicking on the yellow question mark**, directly next to the Email entry field, and replying to the generated email. Once this step is completed, click on the **'Yes, these are all correct. Continue to Step 2 of 6.'** button.

- **Purchasing Agent** - The Purchasing Agent should be the name of the person responsible for the oversight of all competitively bid contracts.
- **FOIA Officer** - The FOIA Officer should be the name of the person responsible for oversight of all FOIA requests.

✓ **NOTE:** Add our email domain **IllinoisComptroller.gov** to your email contact list in order to help keep our emails from being delivered to your spam or junk folders.

Step 2 - Verify Fiscal Year

If the correct Fiscal Year End is displayed, click the **'Continue to Step 3 of 6.'** button after the sentence beginning with 'Yes.'

If the displayed Fiscal Year End is incorrect click the **'Continue to Step 3 of 6.'** button after the sentence beginning with 'No.' A copy of the resolution, ordinance, or any other legal documentation verifying the Fiscal Year End of the corresponding unit of government is required to be uploaded. Users are not allowed to change their government's Fiscal Year End in the Comptroller Connect Internet Filing application. The Illinois Office of Comptroller will update the Fiscal Year end upon receipt and approval of legal documentation.

Step 3 - Enter Population Served Or School Enrollment And EAV

Provide information regarding the estimated population OR school enrollment and equalized assessed valuation (EAV) data in the following areas:

- **Population Served -** Drainage Districts and Housing Authorities provide population or estimated population. To aid governments in finding an accurate population, a link to the U.S. Census Bureau's website is provided in Step 4 **('Click here to search for your population on the U.S. Census Bureau's website!'**). The County Clerk's office may be able to provide this information. If users cannot obtain their government's population 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.
- **School Enrollment -** School Districts and Community Colleges are to enter school enrollment only, not population.
- **Equalized Assessed Valuation (EAV) -** If you enter an EAV under $200,000, you will be asked to verify the figure.

Step 4 - List Component Units

This step is rarely used by registration governments. If you believe that the government has a Component Unit, contact the Local Government Assistance Hotline at 877-304-3899 to verify before adding one. If there is a Component Unit listed for your government, call the hotline for direction on how to proceed. Once accurate Component Unit information has been verified, click the **'Continue to Step 5 of 6.'**

Step 5 - Enter Appropriation

An Appropriation amount is one of the following:

- Budget amount
- Tax levy
- Total Expenditures

✓ **NOTE**: This step cannot be skipped and the system will not accept a zero.

Once the correct Appropriation amount has been entered, click the **'Continue to the final step.'** button.

Step 6 - Verify Which Agencies Are Reported To

In this section users should indicate the agencies receiving financial reports from their unit of government. The Illinois Office of Comptroller and the County Clerk checkboxes are pre-selected because it is mandatory to register with these offices. Once this page is completed click on the **'Add/Update/Continue to Finish Up!'** button.

Finish Up

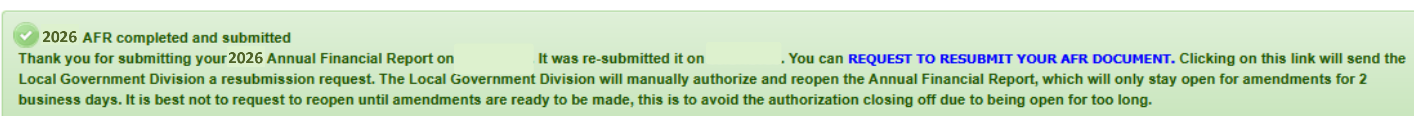
- Submit the Annual Registration Report by clicking on the **'Submit Registration to Comptroller'** button.
- Users will receive an on-screen confirmation of the successful submission of a government's registration.
- Annual Registration Reports will not be given a receive date until the **'Submit Registration to Comptroller'** button is clicked and an on-screen confirmation is generated.
- This section will list any errors that might have been generated in the registration process. Corrections should be made for each of the errors identified or an explanation should be provided for each error.

Print

Print out a completed copy of the Annual Registration Report for record keeping purposes and to file with the County Clerk. Have a government official review the printed copy for accuracy. In the navigational menu under **Report**, follow the link to the **'Print Annual Financial Report'** page. Once on the **'Print Annual Financial Report'** page, clicking on the **'Generate Report'** button will format the report into a downloadable and printable PDF file. Adobe Reader is required to view PDF files.

AMENDING YOUR REPORT

If a government requires changes to be made to a report which has already been submitted, users can request that the AFR be reopened though this green box on the Welcome page:



The report will only be open for 2 business days, so it is best to not request reopening until amendments are ready to be made.

Clicking on the blue hyperlink will bring users to another page. On this page, clicking on the **'Request to Resubmit Annual Report'** button will send the Local Government Division a resubmission request. The Local Government Division will manually authorize and reopen the Annual Financial Report, which will only stay open for amendments for 2 business days. Upon approval, an email will be sent to the person listed as CEO.

For record keeping purposes, we recommend printing out a screenshot of the extension confirmation notification.

REPLACING YOUR UPLOADED AUDIT

If a government requires changes to be made to an Audit file which has already been submitted, users can request that the Annual Audit be reopened though the link in this green box on the Welcome page:

> **2026 Audit completed and submitted**
> **Thank you for submitting your 2026 Annual Audit on It is waiting approval. You can REQUEST TO REPLACE YOUR AUDIT DOCUMENT. Clicking on this link will send the Local Government Division a resubmission request. The Local Government Division will manually authorize and reopen the Annual Audit, which will only stay open for amendments for 2 business days. It is best not to request to reopen until amendments are ready to be made, this is to avoid the authorization closing off due to being open for too long.**

The report will only be open for 2 business days, so it is best to not request reopening until amendments are ready.

Clicking on the blue hyperlink will bring users to another page. On this page, clicking on the **'Request to Resubmit Annual Audit'** button will send the Local Government Division a resubmission request. The Local Government Division will manually authorize and reopen the Annual Audit, which will only stay open for amendments for 2 business days. Once your Audit Upload is reopened, your previous Audit file(s) will automatically be deleted. Upon approval, an email will be sent to the person listed as CEO.

For record keeping purposes, we recommend printing out a screenshot of the extension confirmation notification.

FINAL QUICK CHECK

Complete the following transactions before you submit your FY 2026 AFR:

- The local government official should print out a copy of the report from the Comptroller Connect Application and sign and date the report for record keeping purposes and for any other entities that this information is submitted to.

  Please DO NOT mail a copy of an AFR to the Illinois Office of Comptroller. Properly submitting your report online will satisfy your reporting requirements to us. The printed copy is for your own records.

- Indicate the Appropriation or budget figure for your primary government and if applicable for its Component Units.

- Upload a copy of your Peer Review and Audit if your government meets the criteria.

- Please refer to your Audit (if applicable) to assist in filling out the AFR. In addition, you may refer to your auditing firm and/or accountant to assist with the completion of the AFR.

QUICK TIPS

GENERAL

- Having a copy of the ***Comptroller Connect Instructions* document** on hand is beneficial to Local Governments who are required to register and submit Annual Financial Reports to the Illinois Office of Comptroller.
- In FY 2026 Special Purpose Governments with Total Appropriations that amount to less than $9,630 will only need to complete a Verification of Appropriation form.
- Use the tab key on the keyboard to navigate through the program, do not use the enter key.
- Do not use non-numerical characters (e.g., commas, dollar signs, or decimal points).
- Do not use cents. Report in whole numbers (round to the nearest dollar).
- Total Appropriations cannot be zero.
- For assistance navigating Comptroller Connect, utilize the drop-down menus at the top of the screen.
- Use the back button to navigate out of the View Work and Help sections.
- Do not skip questions.
- If the ***Comptroller Connect Instructions* document** does not supply an appropriate answer, call the Local Government Assistance Hotline at 877-304-3899.

BROWSER

- Using browser settings that accept cookies will support the process of using Comptroller Connect. Searching a browser's help menu for the word cookies can aid in finding a browser's cookies settings.
- Regularly cleaning out a browser's temporary files will aid in the process of using Comptroller Connect.

PRINT/VIEW WORK

- The navigational menu Report section contains the View Work and Print Annual Financial Report links.
- Utilize the **'View Work'** link. This is the quickest way to review each completed section.
- Changes cannot be made while on the View Work pages.
- Clicking on the **'Generate Report'** button on the Print Annual Financial Report page will format the report into a downloadable and printable PDF file.
- Adobe Reader is required to view PDF files.
- Print out a completed copy of the report for record keeping purposes and to file with the County Clerk.

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 (e.g., 203a for Electric Utilities)?

A. Only counties, municipalities, and townships have access to the sub-accounts. Counties, municipalities, and townships will only see the sub-accounts that they selected in the Revenue and Expenditure Setup page. Special Purpose Districts will never see this page.

GENERAL QUESTIONS

Q. Can I use the 'Enter' key on my keyboard to navigate Comptroller Connect?

A. No. Use the tab key or your mouse to navigate from field to field while using Comptroller Connect.

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, or the 'View Work' page. The navigation menu drop-down should be used for everything else.

Q. Which of the two choices in the 'Report' dropdown is the better option for me? The 'View Work' link or the 'Print Annual Financial Report' link?

A. Use the **'View Work'** link to check your work instead of the **'Print Annual Financial Report'** link. This is the quickest way to look at and print your work. It will provide you with a look at the entire AFR page by page. Utilize the **'Print Annual Financial Report'** link when you have submitted your report and are printing copies for record keeping purposes.

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.

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 Filing Guide?

A. If you are stuck on a particular section, call the toll-free Local Government Assistance Hotline at 877-304-3899 or email the Local Government Division at locgov@illinoiscomptroller.gov.

Q. Our government incurred debt for FY 2026, how do we record this under Assets and Liabilities?

A. In Code 114 - Amount to be Provided for Payment of Long-term Debt you should record the amount of accumulated debt or total debt (principal and interest) that remains at the end of the Fiscal Year. The amount of debt paid during the current Fiscal Year should be recorded in Amount Available for Retirement of Long-term Debt (Code 113). In the Liabilities section, the principal should be reported in Debt Service Payable – Principal (Code 133) and the amount owed in interest should be accounted for in Debt Service Payable – Interest (Code 134). Also, do not forget to complete the Indebtedness page if your government has debt.

Q. Our government has a six-month certificate of deposit (CD). Do we account for this money under Cash and Cash Equivalent or Investments?

A. Account for this money in Investments (Code 102) if it has been a CD for six months or more; however, if the CD's term is less than three months, it should be accounted for in Cash and Cash Equivalent (Code 101).

Q. I have listed my 'Compensated Absences' amount on Amount to be Provided for Payment of Long-term Debt (Code 114), in the Assets section. Where do I list this amount in the Liabilities section?

A. This amount can be listed in Other Liabilities (Code 128). This will result in an error message saying that (Code 113) and (Code 114) should equal (Code 133) and (Code 134). In the explanation field, state that Codes 113 and 114 do not equal due to **'Compensated Absences'** being recorded in Other Liabilities (Code 128).

Q. Our government receives all of its revenue from property taxes. To our knowledge, this is the only source of revenue our township receives. Are we reporting our Revenue correctly?

A. Few governments receive all of its revenue from one taxing source. Multi-Township Taxing Assessment Districts are an exception. Most governments created before 1970 that levy a property tax also receive State Replacement Tax (Code 214). If you do not know how much money you received from this taxing source, you can obtain that information from the Department of Revenue.

Q. Where should my government record Local Sales Tax?

A. If your government passed an ordinance or referendum increasing your local sales tax rate over the state sales tax rate, you should record the local sales taxes raised from the ordinance or referendum in Local Sales Tax (Code 202).

Record all sales tax received from the state due to the revenue sharing formula provided in state statutes (1.5% of the 7.5% collected) under State Sales Tax (Code 212).

Q. How do I know which column to use to record Revenue?

A. Only town or General Fund should be recorded under the **'General Fund'** column. All funds are General Funds unless an ordinance, resolution, statute, or charter has designated the fund for a specific purpose.

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