

The Local Government Division

Comptroller Connect - Reporting - 2016

Presented By: Mike Dropka, Compliance Manager



Local Government Division Overview

The Local Government Division (LGD) fulfills *two broad areas* of responsibility on behalf of the Illinois Comptroller:

1. Provide Efficiency, Transparency and Accountability to the financial reporting process for Local Governments.
2. To **assist** Local Governments in fulfilling their mandated fiscal responsibilities to taxpayers.

Toll-Free Local Government Assistance Hotline (877) 304-3899

<http://illinoiscomptroller.gov/>



Key Responsibilities of the Local Government Division:

- Collect and analyze Annual Financial Reports (AFRs) from units of local government.
- A Local Government may meet specific criteria that require them to submit and Annual Audit in addition to the AFR.
- Municipalities may be required to provide Tax Increment Financing Reports (TIFs).
- Receive and review Annual Audits and TIF Reports.
- Post all AFRs, Audits and TIF reports online.

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Key Responsibilities of the Local Government Division:

- Compile all government data and produce the Fiscal Responsibility Report Card and Data Summaries.
- Outreach to units of local governments and taxpayers.
- Provide training, assistance and information to local government officials.
- Staff and coordinate the activities of the Local Government Advisory Boards.
- Maintain a central registry of all local units of government in Illinois, per Illinois statute (ILCS 405/23.7).

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Annual Financial Reporting Statute on Government Registration

Local Government Registry Act (15 ILCS 405/23.7)

“The Comptroller shall establish and maintain a registry of all units of local government within the state. Information in the registry may include, but shall not be limited to, the name, address and type of government unit, the names of current elected or appointed office holders and such other information as the Comptroller may determine. Each county clerk shall notify the Comptroller upon learning of the creation or dissolution of any unit of local government.”

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**LOCAL
GOVERNMENT
DIVISION**

 **LESLIE GEISSLER MUNGER**
ILLINOIS COMPTROLLER
[WWW.ILLINOISCOMPTROLLER.COM](http://www.illinoiscomptroller.com)

Annual Financial Reporting

- Over 8,400 units of Local Governments in Illinois
- Approximately 2,750 Local Governments are only required to register with the Office of the Comptroller
- School, Housing and Drainage Districts are registration only governments.

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The seal of the Illinois Comptroller's Office is circular with a dark blue border containing white stars. Inside the border, the text "LOCAL GOVERNMENT DIVISION" is written in red, serif, all-caps font. Below this, the name "LESLIE GEISSLER MUNGER" and the title "ILLINOIS COMPTROLLER" are written in a smaller, black, sans-serif font. At the bottom of the seal, the website "WWW.ILLINOISCOMPTROLLER.COM" is visible.

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Annual Financial Reporting

- Annual Financial Report – Counties, Municipalities, Townships & Special Purpose Districts.
- All Local Governments are required to file an AFR with the Comptroller's Office. (Approximately 5,250 units of Local Government)
- Those Special Purpose Governments with appropriations or a budget of less than \$7,115 in FY 2015, only have to provide a Verification AFR.

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Annual Financial Reporting

AFR & Annual Audit Due Dates:

- 180 days after end of fiscal year.

Extensions:

- A one time 60-day extension is available. (must be requested before the due date)

Exemptions:

- In circumstances such as, but not limited to; passage of time, financial burden, or a natural disaster.

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Annual Financial Reporting

Annual Audit is Required if:

Townships with a Road & Bridge:

Receiving total General Revenue or Special Revenue (not combined) of \$850,000 or more.

Townships without a Road & Bridge:

Receiving total combined revenue (General plus Special Revenue) that exceeds \$850,000.

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Annual Financial Reporting

Annual Audit is Required if:

Counties:

All Counties must now file an Annual Audit. (Illinois Counties Code - 55 ILCS 5/6-31003)

Municipalities:

A population above 800 or
Have bonded debt or
Own or operate a public utility

Special Purpose Districts:

Local governments whose total revenue exceeds \$850,000

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Annual Financial Reporting

Annual Audit is Required Every Four Years if:

Municipalities:

A population with less than 200

And

Have bonded debt less than \$50,000

And

Own or operate a public utility

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Annual Financial Reporting

Compliance

- Phone calls, e-mails, letters and site visits
- 30 day delinquency notice
- Pre-audit letter from Legal Department
- Contact from Auditor
- Reimbursement for auditing expenses
- Invoice for late fines
- Appeal / reduction request of late fines

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Annual Financial Reporting

Fines for late reports:

The Comptroller may assess a governmental unit a fine for a delinquent AFR, Annual Audit or TIF Report in the amount of:

- \$5 per day for the first 15 days past due
- \$10 per day for 16 through 30 days past due
- \$15 per day for 31 through 45 days past due
- \$20 per day for the 46th day and every day thereafter

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The seal of the Illinois Comptroller of Public Accounts is circular, featuring a ring of stars around the perimeter. Inside the ring, the text "LOCAL GOVERNMENT DIVISION" is written in a serif font. Below this, the name "LESLIE GEISSLER MUNGER" and the title "ILLINOIS COMPTROLLER" are displayed, along with the website "WWW.ILLINOISCOMPTROLLER.COM".

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Annual Financial Reporting

Fines for late reports:

- Invoice for late fines sent after government is fully compliant.
- Appeal process / reduction request of late fines.

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<http://illinoiscomptroller.gov/>



Annual Financial Reporting

Adverse or Disclaimer Annual Audits:

- Corrective Action Plan procedure for disclaimed audits approved in May, 2012.
- Government has a disclaimed audit; the Comptroller's Office has the ability to reject an audit.
- Intention is to promote good governance among the local units, while challenging elected officials to push the envelope and do things better.
- Corrective Action Plan procedure widened to include Adverse Opinions in April, 2015.

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Reporting Requirements

Local Government Registry Act (15 ILCS 405/23.7)

Illinois Municipal Code (65 ILCS 5/3-11-24)

Fiscal Responsibility Report Card Act (35 ILCS 200/30)

County Auditing Law (55 ILCS 5/6-31003-31011)

Governmental Account Audit Act (50 ILCS 310/1 et. Seq)

Illinois Municipal Auditing Law (65 ILCS 5/8-8-2 to 8-8-10)

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Getting Started

- Go to **WWW.ILLINOISCOMPTROLLER.GOV**
- Click on **SERVICES**
- Click on **LOCAL GOVERNMENT DIVISION**
- Click on **COMPTROLLER CONNECT INTERNET FILING**
- Click on **LOG IN** on the left-side menu

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

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LOCAL GOVERNMENT DIVISION

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[COMPTROLLER CONNECT INTERNET FILING](#)

[UPLOAD TIF REPORTS](#)

LOCAL GOVERNMENT DIVISION HOTLINE

(877) 304-3899



COMPTROLLER CONNECT INTERNET FILING

STATE OF ILLINOIS
COMPTROLLER

LESLIE GEISSLER MUNGER

Toll-Free Local Government Assistance Hotline (877) 304-3899

Welcome to Comptroller Connect Internet Filing - the most efficient, customized and user-friendly way to file Annual Financial Reports for local governments. Before proceeding to the Login, please select the other links below to assist you as you use the Comptroller Connect Program.

Comptroller Connect Internet Filing program has been released for FY 2015.

FY 2015 Annual Financial Reports cannot be submitted until your government's 2015 Fiscal Year ends.

STARTING FY 2015 ... PASSWORDS WILL NO LONGER BE MAILED. USE YOUR CURRENT PASSWORD TO LOG INTO THE PROGRAM.

If you DO NOT remember your current password AND have a validated E-Mail ... RESET YOUR PASSWORD by clicking on the "Forgot My Password" link to use with the Security Question and Security Answer that you submitted to us.

If you DO NOT have a validated E-Mail and/or DO NOT remember your Security Question and Security Answer, you may contact our office via the Toll-Free Local Government Assistance Hotline Number at (877) 304-3899.

Why do local governments who are not required to submit an annual financial report have to register with the Comptroller's Office?

- [Login](#)
- [Internet Guide & FAQ](#) Screen by Screen instructions and Frequently Asked Questions
- [Help](#) "How To" documents on how to fill out a financial report
- [What's New](#) View latest updates made for FY 2015
- [View Submitted Annual Reports \(FY2000-2012\)](#)
- [View Submitted Annual Reports \(2013-2015\)](#)

Login Screen - Step 1

Toll-Free Local Government Assistance Hotline (877) 304-3899

[Back to Introduction screen.](#)

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If you DO NOT have a validated E-Mail and/or DO NOT remember your Security Question and Security Answer, you may contact our office via the Toll-Free Local Government Assistance Hotline Number at (877) 304-3899.

Select the Fiscal Year:	2015
Select Type of Unit:	Township
Select the first character in the name of your unit:	A
<input type="button" value="Continue"/>	

A
 B
 C
 D
 E
 F
 G
 H
 I
 J
 K
 L
 M
 N
 O
 P
 Q
 R
 S
 T

Login Screen - Step 2

Fiscal Year 2015

Toll-Free Local Government Assistance Hotline (877) 304-3899

[Back to Login Screen - Step 1.](#)

Click on the name of your government to select it and enter the password you have set up for your government.

Select your Government:

- Riley Township - Mchenry - 063/160/01
- Rio Township - Knox - 048/160/01
- Ripley Township - Brown - 005/080/01
- River Forest Township - Cook - 016/230/01
- Riverside Township - Cook - 016/240/01**
- Riverside Township - Adams - 001/220/01
- Rivoli Township - Mercer - 066/140/01

Enter Password:

Log In

[Forgot My Password](#)

Comptroller Connect [Finish Up!] [View Work] [Log Off]
 [Data Entry] [Registration Questions] [Change Password]
 [Help] [Email] [Report]

Click [Here](#) to Delete Session Cookie and Log Off of System
 Toll-Free Local Government Assistance Hotline (877) 304-3899
 Riverside Township (016/240/01)
 Fiscal Year 2015

Unit Confirmation Screen

Reminder: Do Not Enter Data in the "Thousands" Format. Use Real Dollar Amounts to Enter Data.

2015 AFR completed and submitted

Thank you for submitting your 2015 Annual Financial Report on 09/03/2015 and re-submitting it on 01/20/2016. You can [REQUEST TO RE-SUBMIT YOUR AFR DOCUMENT](#). Upon receiving this document, the Local Government Division will authorize you to resubmit your AFR.

2015 Audit completed and submitted

Thank you for submitting your 2015 Annual Audit on 09/03/2015. You can [REQUEST TO RE-SUBMIT YOUR ANNUAL AUDIT DOCUMENT](#). Upon receiving this document, the Local Government Division will authorize you to resubmit your Annual Audit.

Welcome, Riverside Township (016/240/01) to Comptroller Connect Internet Filing. You can access the [help file](#) by clicking on [Help] in the navigation bar above.

Or, review your answers to previous steps:

- [A. GASB 34](#)
- [B. Appropriation/Abbreviated Form Setup \(Only Special Purpose Governments\)](#)
- [C. FEIN Collection](#)
 - [1. Verify contact information](#)
 - [2. Verify Fiscal Year End](#)
 - [3. GASB 34, Accounting System, Debt, and Pension/Retirement Benefits](#)
 - [4. Enter population, EAV, and number of employees](#)
 - [5. List your component units](#)
 - [6. Enter appropriation](#)
 - [7. Enter funds from other governments](#)
 - [8. List Your Funds](#)
 - [9. List governmental entities](#)
 - [10. To whom do you send reports?](#)

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The Comptroller's Warehouse Overview

The Warehouse is your portal to local government finances. Each year, the Comptroller's Office collects more than 9,200 financial reports from counties, municipalities, and special taxing districts across the state. We have taken those records and made them all available for taxpayer review at this site, allowing you to scour our Warehouse from wherever you are located.

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MEET THE COMPTROLLER
LESLIE GEISSLER MUNGER

Looking for something specific?

Google™ Custom Search



THE LEDGER

BILL BACKLOG 1/19/2016

\$ 7,761,210,818

The Ledger houses state financial records and all reports

[LEARN MORE »](#)

THE WAREHOUSE

The Warehouse is your portal to local government finances

[LEARN MORE »](#)



Local Finances Made Transparent

Leslie Geissler Munger - Comptroller, State of Illinois

SEARCHING BY REPORT TYPE

- Annual Financial Reports
- Annual Audits
- Tax Increment Financial Reports
- Reports Prior to FY 13

SEARCHING BY UNIT TYPE

- Counties
- Municipalities
- Townships
- Special Purpose Districts
- All Units

- Contact
- Warehouse Home
- Comptroller's Home Page
- The Ledger Home Page

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You can search the Warehouse by report type, unit of government or community name. Once you have selected a local government, you will be taken to a landing page where you can review a snapshot of finances, Annual Financial Reports, and Audits. And by clicking on a "compare data" button, you can see how one unit of government stacks up against another.

BEGIN SEARCH

Instructions: Type in at least three letters into the search box below to begin your local government search. Then press the Enter key or the Go button.

Go

Enter Government Name



Local Finances Made Transparent

Leslie Geissler Munger - Comptroller, State of Illinois

SEARCHING BY REPORT TYPE

- Annual Financial Reports
- Annual Audits
- Tax Increment Financial Reports
- Circuit Clerk Funds Report
- Reports Prior to FY 13

SEARCHING BY UNIT TYPE

- Counties
- Municipalities
- Townships
- Special Purpose Districts
- All Units

Contact

Warehouse Home

Comptroller's Home Page

The Ledger Home Page

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BEGIN SEARCH

Instructions: Type in at least three letters into the search box below to begin your local government search. Then press the Enter key or the Go button.

- Township HSD 211 - a School District in Cook County - 016/206/51
- Townships of the Quincy Area - a Public Library District in Adams County - 001/040/10
- Abington - a Township in Mercer County - 066/010/01
- Adams - a Township in LaSalle County - 050/010/01
- Addison - a Township in Dupage County - 022/010/01
- Aetna - a Township in Logan County - 054/010/01
- Afton - a Township in DeKalb County - 019/010/01
- Akron - a Township in Peoria County - 072/010/01
- Alba - a Township in Henry County - 037/010/01

The Warehouse

Search By Type

Search By Report

Search By Name

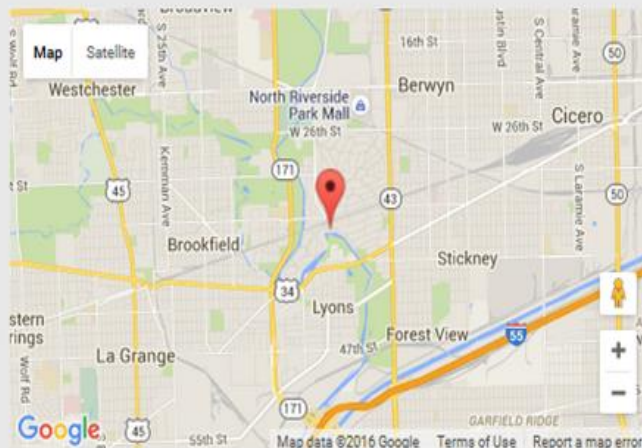
Contact

Leslie Geissler Munger, Illinois Comptroller

Riverside - A Township in Cook County

Riverside At a Glance

For Fiscal Year	2015
Chief Executive Officer	Richard Tuscher
Chief Financial Officer	Richard Tuscher
Population	15,594
Equalized Assessed Valuation	489,201,258
Total Employees	14
Total Expenditures	\$1,119,159
Total Revenues	\$1,139,750
Pension/Retirement Benefits	Y



Finances At Your Fingertips

[View Riverside's AFR](#)

[Compare Riverside's Data](#)

[Annual Audits](#)

View Annual Financial Report

Select Fiscal Year

Select Desired Data

[Show Me the Data](#)

The Warehouse

Search By Type

Search By Report

Search By Name

Contact

Leslie Geissler Munger, Illinois Comptroller

Riverside - A Township in Cook County

Riverside At a Glance

For Fiscal Year	2015
Chief Executive Officer	Richard Tuscher
Chief Financial Officer	Richard Tuscher
Population	15,594
Equalized Assessed Valuation	489,201,258
Total Employees	14
Total Expenditures	\$4,410,450

Total Revenues
Pension/Retirement Benefits

- Assets
- Audit Requirement and CPA Validation Check
- Capital Outlay
- Component Units and Appropriations
- Contact Information
- Debt Limitations and Future Debt
- Expenditures
- Explanations
- FY End, Debt, TIF, Pension/Retirement
- Fund Balance
- Fund Listing and Account Groups
- Governmental Entities
- Indebtedness
- List of Errors
- Payments to Other Governments
- Pension Funds / Retirement Benefits
- Population, EAV, and Employees
- Reporting
- Revenues

Finances

View Riverside

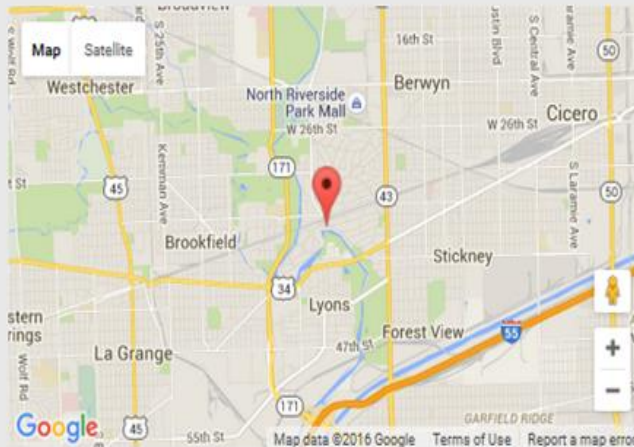
View Annual

Select Fiscal Year

Select Desired Data

Assets

Show Me the Data



Annual Audits

Expenditures	Percentages
Central Administration	52.27%
Welfare	43.15%
Financial Administration	3.43%
Capital Outlay	0.86%
Streets and Highways	0.27%
Airports	0.00%
Parking Meters	0.00%
Parking Facilities	0.00%
Other (Explain)	0.00%
General Administrative Buildings	0.00%
Other (Explain)	0.00%
Police	0.00%
Fire	0.00%
Regulation - Building Inspection	0.00%
Other (Explain)	0.00%
Corrections	0.00%
Judiciary and Legal	0.00%
Health (Other than hospitals)	0.00%
Hospital Operations	0.00%
Cemeteries	0.00%
Other (Explain)	0.00%
Library	0.00%
Parks	0.00%
Other (Explain)	0.00%
Housing	0.00%
Interest	0.00%
Principal	0.00%
Other Expenditures/Expenses (Explain)	0.00%
Water	0.00%

Riverside Township

Currently Viewing 2015

→ 2015 Q2014 Q2013

[View Percentages for Expenditures](#)

[Print This Page](#)

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	Totals (Across All Funds)
Report in Whole Numbers		
251t	General Government	623,490
251a	Financial Administration	38,425
251b	General Administrative Buildings	0
251c	Central Administration	585,065
251d	Other (Explain)	0
252t	Public Safety	0
252a	Police	0
252b	Fire	0
252c	Regulation - Building Inspection	0
252d	Other (Explain)	0

Rich Township

Currently Viewing 2015

→ 2015 Q2014 Q2013

[View Percentages for Expenditures](#)

[Print This Page](#)

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	Totals (Across All Funds)
Report in Whole Numbers		
251t	General Government	2,660,062
251a	Financial Administration	418,511
251b	General Administrative Buildings	253,854
251c	Central Administration	1,858,831
251d	Other (Explain)	128,866
252t	Public Safety	0
252a	Police	0
252b	Fire	0
252c	Regulation - Building Inspection	0
252d	Other (Explain)	0



Local Government Division Additional Assistance

- Lauren Fleming Shiliga, Director, Local Government Division
• (312) 814-5921 lauren.shiliga@illinoiscomptroller.gov
- Brenda Handy, Deputy Director, Database/Comptroller Connect Manager
• (312) 814-6042 brenda.handy@illinoiscomptroller.gov
- Mike Dropka, Compliance Manager
• (312) 814-0047 michael.dropka@illinoiscomptroller.gov
- June Canello, TIF Administrator, TIF Compliance
• (312) 814-4780 june.canello@illinoiscomptroller.gov
- Kathy Meunier, Audit review, Administrative support
• (312) 814-0971 kathy.meunier@illinoiscomptroller.gov
- Nancy Gomez, AFR review , extensions, administrative support
• (312) 814-0969 nancy.gomez@illinoiscomptroller.gov
- Cliff Rhodes, Administrative support
• (312) 814-5423 clifton.rhodes@illinoiscomptroller.gov

Local Government Division Additional Assistance

Local Government Assistance
Hotline: (877) 304-3899

Email:
Locgov@illinoiscomptroller.gov

Thank you...



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