

Step-by-step online entry process of

**Illinois Comptroller
Annual Financial Report
(AFR)**

TIPS

- **Organize Quickbooks accounts into Comptroller categories**
- **Gather pertinent information before starting the AFR**
- **File for an extension of the AFR reporting deadline**
- **If you choose the audit option, in years you do an audit, wait for Audit Report before completing the Comptroller AFR**
- **Do NOT make changes to your Quickbooks accounts for that fiscal year once you have filed the Comptroller AFR – unless you want to create more work for yourself**
- **The Comptroller Connect website has a HELP section**

These tips are further explained in the attached handout.

<https://comptrollerconnect.illinoiscomptroller.gov/login>



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Welcome! Comptroller Connect Internet Filing

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 2021.
FY 2021 Annual Financial Reports cannot be submitted until your government's 2021 Fiscal Year ends.

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?

Update on Enacted Changes in Statutes Regarding Audit Reporting Requirements

On behalf of the Illinois Office of the Comptroller (IOC), we are updating you on enacted changes in statutes regarding audit reporting requirements. Senate Bill 2638 became law on August 14, 2018, and impacts the types of audit reports that are required to be filed with the IOC. We encourage you to consult with your accounting professional and/or legal counsel to determine the implications of these statute changes on your specific government's reporting requirements. For any general inquiries, please feel free to contact the Local Government Division Hotline at (877) 304-3899.

LOGIN

 [Click here to log on](#)

[INSTRUCTION DOCUMENTS \(HELP FILE\)](#)

[VIEW SUBMITTED ANNUAL REPORTS \(FY2000-2018\)](#)

[VIEW SUBMITTED ANNUAL REPORTS \(FY2019-2021\)](#)



Login Screen - Step 1

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Select the Fiscal Year	2021	▼
Select Type of Unit	Soil and Water Conservation District	▼
Select the first character in the name of your unit	M	▼
CONTINUE		RETURN

← Choose the fiscal year

← Choose "Soil & Water Conservation District"

← Choose first letter of your county

← Click **CONTINUE**



Login Screen - Step 2

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

Select your Government

Macoupin Co Soil And Water Conservation District - M
Madison Co Soil And Water Conservation District - I
Marion Co Soil And Water Conservation District - M
Marshall-Putnam Co Soil And Water Conservation D
Mason Co Soil And Water Conservation District - M
Massac Co Soil And Water Conservation District - N

Enter Password

LOG IN RETURN

[Forgot My Password](#)

← Choose your SWCD

← Enter your password

← Click LOG IN to proceed

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Welcome, Macoupin Co Soil And Water Conservation District (056/010/17) to Comptroller Connect Internet Filing. You can view the help file by clicking on [Help] in the menu bar above.

! If you have just logged into your FY 2022 for the first time - Click on the REGISTRATION menu item above to get started. Otherwise, use the REGISTRATION or FINANCIAL DATA menu items above to navigate to the section you would like to work on.

! Unit Confirmation Screen
Reminder: Enter all amounts in whole number. Do not use any punctuation.

! 2022 Annual Report/Annual Audit Due
Your FY 2022 Annual Report/Annual Audit has a Due Date of 12/27/2022. [See fines for late filing](#)

[Request One-Time Extension](#)

Click here to request an extension

Need Help? call our Toll-Free Local Government Assistance Hotline (877) 304-3899 or Email us at LocGov@IllinoisComptroller.Gov
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When you first log into your account, you will have a few messages. One of those messages will be about the due date of your report and will offer you an opportunity to request a ONE-TIME extension.

If you request a ONE-TIME extension, you will immediately be taken to a screen granting you the extension and giving you the new due date. Click on the bottom [here](#) to return back to your account.

2022 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 2022 Annual Report/ Annual Audit has an extended Due Date of 02/25/2023.** Per Illinois statute (65 ILCS 5/8-8-4(d), ...) submission after 02/25/2023, subjects your report(s) to fines according to 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 02/25/2023. **Since 's E-Mail address has not been validated you will not be receiving a Confirmation E-Mail from us, so click [here](#) to get a printer friendly version for your record.**

Click [here](#) to return back to Registration Menu.



Welcome, Macoupin Co Soil And Water Conservation District (056/010/17) to Comptroller Connect Internet Filing. You can view the help file by clicking on [Help] in the menu bar above.

If you have just logged into your FY 2021 for the first time - Click on the REGISTRATION menu item above to get started. Otherwise, use the REGISTRATION or FINANCIAL DATA menu items above to navigate to the section you would like to work on.

Unit Confirmation Screen
Reminder: Enter all amounts in whole number. Do not use any punctuation.

2021 Annual Report/Annual Audit Due
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 2021 Annual Report/ Annual Audit has an extended Due Date of 02/25/2022.** Per Illinois statute (65 ILCS 5/8-8-4(d), ...) submission after 02/25/2022, subjects your report(s) to fines according to 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 02/25/2022. [See fines for late filing](#)

Need [Help?](#) call our Toll-Free Local Government Assistance Hotline
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To get started with entering your data...

Click REGISTRATION drop-down arrow

Click P1. to start AFR


Note: I did request an extension and this message is confirming I made the request and my request was approved. I now have a new due date of February 25th.

Macoupin Co Soil And Water Conservation District (056/010/17) - FY 2021

Home Welcome Registration Print Change Password Submit Problem Help Logoff

- P1. Start Your AFR Here.
- A. Verify GASB 34 Implemented Status

Step P1 - Start Your AFR Here.

 The following information must be provided before you can enter your registration information.

Has Macoupin Co Soil And Water Conservation District commenced dissolution proceedings?

Yes

No

 **Answer question**

Dissolution Filing Date

Add/Update/Continue to Step A

 **Click to Add/Update/Continue**

Registration Steps

STEP A: Verify GASB 34 Implemented Status

Has Macoupin Co Soil And Water Conservation District Implemented GASB 34 in FY 2021 Reporting or Previous Reporting Years?

Yes

No

 **Answer question – we should all have implemented GASB 34 by now.**

Add/Update/Continue to Step B

 **Click to Add/Update/Continue**

STEP C: Verify FEIN

Does Macoupin Co Soil And Water Conservation District have an Employer Identification Number (EIN) also known as a Federal Employer Identification Number (FEIN) issued by the IRS?

No

1) Enter an explanation as to why Macoupin Co Soil And Water Conservation District does not have an EIN or FEIN.

Send Explanation

Yes

1) Enter the 9-digit EIN or FEIN Numbers issued to the primary government, Macoupin Co Soil And Water Conservation District, by the IRS.

Request to Change Answer to FEIN Answer

 **Double check your FEIN – unlikely, but, if it has never been entered before, there will be an extra step/button to click below the entry area**

 FEIN Document Uploaded and Approved

Continue to Step 1 of 10

 **Click to Add/Update/Continue**

- 1. Contact Person
- 2. Chief Executive Officer
- 3. Chief Financial Officer
- 4. Purchasing Agent
- 5. Freedom of Information Act Officer

STEP 1: Update Contact Information

You can navigate to each of the five required contact entities by using the blue hyperlinks above. Before you can proceed past Step 1, the First Name, Last Name, Address, City, State, ZIP, Email address, and either a Phone or Mobile Number must be provided for each of the five contact entities. Each time a change is made to a contact entity, the "Update" button must be clicked to save the changes. Do not enter your Accounting Professional's Information here.

Email Validation

- In order to help keep our Emails from being delivered to your "Spam" or "Junk" folders, please add our Email domain **IllinoisComptroller.Gov** to your Contact Email List.
- An **X** next to your Email address indicates that the Email address has been classified as a "Bounced" email. That means that the email address has been returned to our office as a bad email address. Bounced Email addresses cannot be validated and will not receive a "Confirm Email Address" email. To resolve the **X**, you must supply us with a new valid Email address and then click on the **?** that displays to validate your new Email address.
- An **?** next to your Email address indicates that the Email address has **not** been validated. Click on the **?** to send a "Confirm Email Address" email to the email currently displayed. Simply open the Email and click on the embedded hyperlink.
- An **✓** next to your Email address indicates that the Email address has been validated!

Contact Person
(The individual designated as your government's point of contact; the elected/appointed Chief Executive Officer; the elected or appointed Chief Financial Officer.)

First Name: <input type="text"/>	<p>All of the Contact types that apply to your government are located in the BLUE menu above. BEFORE YOU CAN PROCEED PAST STEP 1, each of these Contact types must be (1) clicked on in the BLUE menu, (2) checked for corrections, and (3) updated to ensure that they are not missing required Name, Address, Phone, and Email information. Each time you make changes to a Contact type, you must click on your "Update ..." button to SAVE YOUR CHANGES. Continue this process until you have completed each of your Contact types in the BLUE menu.</p>
Last Name: <input type="text"/>	
Title: <input type="text" value="Accountant"/>	
Address: <input type="text"/>	
City: <input type="text"/> State: <input type="text" value="IL"/>	
ZIP: <input type="text"/> Best Way to Contact: <input type="text"/>	
Phone: (999) 999-9999	
Ext: <input type="text"/>	
Fax: (999) 999-9999	
Mobile Provider: <input type="text"/>	
Mobile: (<input type="text"/>) <input type="text"/> - <input type="text"/>	
Email: <input type="text"/> ? ← 4	<input type="button" value="Update Contact Info"/> ← 3

← 6

← 6

8

Follow these steps to navigate this page:

1. Click on one of the five titles (in blue) at the top of the page
2. Enter the pertinent information for this person
3. Click UPDATE CONTACT INFO
4. Click on the yellow question mark next to the email address
5. If the email address has not already been verified, that email address will be sent a message that will need responded to. This click opens a new window. Follow its instructions, then close it to return here.
6. After the email response is done, click REFRESH PAGE
7. Repeat steps 1 through 6 for each of the five titles
8. When all five are completed and email verified, click YES, THESE ARE ALL CORRECT

Note: Each of the email addresses entered for these titles will receive an email from the Comptroller. Someone will have to log on to that email account, open the email, and click to verify it is a real email address. If you use Directors' email addresses, make them aware of this or it will hold you up. The system does allow you to use the same email address for all 5 titles. Once the email address is verified once, it is automatically verified for the others.

STEP 2: Verify Fiscal Year End

6/30

Is 6/30 Macoupin Co's fiscal year end date?

Yes, my Fiscal Year End is Correct. [Continue to Step 3 of 10.](#)

No, my Fiscal Year End is incorrect. I understand that I must submit a copy of the resolution, ordinance, or any other legal documentation verifying the current Fiscal Year End to the Comptroller's Office. [Continue to Step 3 of 10.](#)

← Click on whichever of these statements is true for you—hopefully YES is the true statement

Registration Steps: || [P1. Start Your AFR Here](#) || [A. Verify GASB 34 Implemented Status](#) || [B. Appropriation/Abbreviated Form Setup](#) || [C. Verify FEIN](#) || [1. Update Contact Information](#) || [2. Verify Fiscal Year End](#) ||

Need **Help?** call our Toll-Free Local Government Assistance Hotline (877) 304-3899 or Email us at LocGov@IllinoisComptroller.Gov

STEP 3: GASB 34, Accounting System, Utilities, Debt, and Pension/Retirement Benefits

Has Macoupin Co Soil And Water Conservation District Implemented GASB 34 in FY 2021 Reporting or Previous Reporting Years?

Yes No

Which type of accounting system does Macoupin Co Soil And Water Conservation District use?

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

How Will My Accounting System Impact the Data Entry o
If your government is audited, the Accounting System you se

Does the government have bonded debt this reporting fiscal year?

- Yes (Check all that apply)
 - GO Bonds
 - Revenue Bonds
 - Alternate Revenue Bonds
- No

Does the government have debt, other than bonded debt, this reporting fiscal year?

- Yes (Check all that apply)
 - Contractual Commitments
 - Other (Explain)
- No

Does Macoupin Co Soil And Water Conservation District own or operate a public utility company?

- Yes
- No

If Yes, indicate the type of public utility and enter the expenditures in Code 271.

water/sewer electric/gas/transit 911 telephone/telecommunications other

Does Macoupin Co Soil And Water Conservation District have pension funds or other retirement benefits this reporting fiscal Year?

- Yes
- No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds / Retirement Benefits page on the Data Entry side.

- Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension
- Sheriff's Law Enforcement Personnel Plan (SLEPP) Other Pension Other Post Employment Benefits (OPEB)

Add/Update/Continue to Step 4 of 10

 **Click to Add/Update/Continue**

The first question is automatically answered for you based on your earlier response. Answer the remaining 5 questions with these things in mind:

1. Having adopted GASB 34, you should NOT be using a Cash system. You should be using an Accrual system (or possibly a Combination)
2. SWCDs do NOT have authority to issue bonds
3. It is possible to have other debt, but not likely for most of us. Payroll and other short-term liabilities don't count here
4. SWCDs do NOT have authority to own or operate utility companies
5. SWCDs do NOT have pension funds. It has been explained to me that other retirement benefits include COMPANY OWNED plans such as participating in IMRF (Illinois Municipal Retirement Fund) and does NOT include INDIVIDUAL OWNED plans such as 401k and 457(b) plans. But, please feel free to verify that with your accountant or the Comptroller's office.

STEP 4: Enter Population, EAV, and Number of Employees

Reminder: Enter all amounts in whole numbers. Do not use any punctuation.

What is the total **population** of Macoupin Co Soil And Water Conservation District? Or provide estimated population. [Click here](#) to search for your Population on the U.S. Census Bureau's website!

← **Enter your county's (or counties') population**

What is the total **EAV** of Macoupin Co Soil And Water Conservation District? [Click here](#) to search for your EAV on the Illinois Department of Revenue's website!

← **Enter your county's (or counties') EAV**

How many **full time and part time employees** are paid?

Full Time:
Part Time: ← **Enter the number of full-time and part-time employees**

What is the **total salary** paid to all employees?

← **Enter the total salaries paid to your employees**

← **Click to Add/Update/Continue**

This website is NOT helpful. See Census instructions below instead.



This website is NOT helpful. Call your County Clerk's office instead.

Go to <https://data.census.gov> website

Explore Census Data

Macoupin

Macoupin County, Illinois

Macoupin County, Illinois has 862.7 square miles of land area and is the 11th largest county in Illinois by total area.

Staubert township, Macoupin County, Illinois

Virden township, Macoupin County, Illinois

Brighton township, Macoupin County, Illinois

Gillespie township, Macoupin County, Illinois

Advanced Search

VIEW TABLES

Start typing your county and state →

Click on your county and state →

Macoupin County, Illinois

Populations and People

Income and Poverty

Education

Employment

Housing

Health

Business and Economy

Families and Living Arrangements

Race and Ethnicity

Nearby Counties

Total Population
44,967

Median Household Income
\$55,159

Bachelor's Degree or Higher
18.4%

Employment Rate
55.5%

Total Housing Units
21,023

Without Health Care Coverage
4.5%

Total Employer Establishments
851

Total Households
18,875

Hispanic or Latino (of any race)
570

Populations and People

Age and Sex

Population by Age Range in Macoupin County, Illinois

Enter this number for your population

STEP 5: List Component Units

If there are no Component Units for Macoupin Co, click on this button:

Most of us do not have Component Units (maybe some have Foundations?). If no component units, click here to continue.

Use this form to **add** a Component Unit.

After you have filled out all the fields, click the **Add** button to enter a new Component Unit. *Funds should not be listed in the Component Unit page.*

Primary Unit vs. Component Unit

Name of Component Unit	Component Unit Appropriation	Component Unit Type	FY End (mm/dd)		Component Unit Funds	File with Primary Government
	0	Blended	06	30	Governmental	Yes
<input type="button" value="Add"/>						

If you have a component unit, enter its information here, then

Click Continue to Step 6 of 10.

STEP 6: Enter Appropriation

Enter your government's Total Annual Appropriation or Annual Budget here.

 Reminder: Enter all amounts in whole numbers. Do not use any punctuation.

Then click to Add/Update/Continue

Provide the **Total Annual Appropriation** or **Annual Budget** for the Primary Government Only.

Component Unit Total Annual Appropriations

Please verify that \$ **236200** is the sum of your **Total Annual Appropriations** or **Annual Budget** for your primary government plus your **Component Unit Total Annual Appropriations**. If the sum is incorrect, correct your primary government's **Total Annual Appropriations** or **Annual Budget** above or [click here](#) to correct the 'Total Component Unit Annual Appropriations'.

Explanation:

236200

0

236200

First, enter your annual appropriations for the SWCD, and, if you have a component unit, the annual appropriations for the component unit will show below it.

What are Annual Appropriations and how do I calculate ours?

Annual Appropriations are monies the government body sets aside to fund specified annual activities.

But what does that mean?

Here's how things are SUPPOSED to work:

- **At the beginning of every fiscal year, the government body plans the activities they are going to work on throughout the fiscal year—commonly referred to as setting the Annual Plan of Work.**
- **Then the government body assigns costs to those activities—commonly referred to as budgeting their expenditures (*expenses*).**
- **Then the government body figures out how they will cover these expenditures—commonly referred to as appropriating funds.**
 - **The first step in appropriating funds is normally to budget your expected revenues (*incomes*) for the fiscal year.**
 - **Because laws REQUIRE government bodies to have a balanced budget (*meaning appropriations must be equal to or greater than expenditures*), they compare budgeted revenues to budgeted expenses. At this point, if the budgeted revenues are greater than their budgeted expenses, they can stop and call the budgeted revenues their BUDGET annual appropriations.**
 - **If, however, the budgeted revenues is less than the budgeted expenses, they must do one of two things:**
 - **They can either eliminate activities (*which cuts down costs and lowers expenditures*) to a point that budgeted expenses are equal to or lower than budgeted revenues OR**
 - **They can appropriate additional funds from other sources (*other than the budgeted revenues*) to bring the total appropriations (*budgeted revenues plus additional funds from other sources*) to equal to or greater than expenditures. But they can **ONLY** do this if they have additional sources of funds (*such as unspent operations, fish/tree sale, contribution agreement, etc. monies from a previous fiscal year or loan monies. Unspent PFC monies from prior years can only be used to cover PFC expenses for the current fiscal year*). Note: Not all government bodies/funds can carry money over from fiscal year to fiscal year, but SWCDs do have that capability due to our grant structure.**
- **Periodically throughout the year, the government body compares their ACTUAL figures to the original BUDGETED figures and decides if they are still on course to finish the fiscal year being balanced (*appropriations equal to or greater than expenditures*). If they are not on course to finish the year balanced, they need to make adjustments by:**
 - **Cutting activities and lowering final expected expenditure below final expected appropriations**
 - **Appropriating more additional funds (*if available*) to cover the rest of the expected expenditures**
 - **Or both**

Calculating Annual Appropriations

Annual Appropriations are estimated at the beginning of the year during the budget process.

Annual Appropriations can change several times throughout the year, depending on how many times you do reviews and whether or not expected expenditures and/or revenues have changed.

It is the amount of Annual Appropriations at the end of the fiscal year that counts and is the figure used on the Comptroller AFR. It may or may not have changed throughout the year.

Beginning of fiscal year

Budgeted expenditures
Eliminated expenditures
TOTAL expenditures

Budgeted revenues
Additional appropriations
TOTAL appropriations

Check mid-fiscal year

Adjusted Budget expenditures
Eliminated expenditures
TOTAL expenditures

Adjusted Budgeted revenues
Additional appropriations
TOTAL appropriations

End of fiscal year

Actual expenditures
Eliminated expenditures
TOTAL expenditures

Actual revenues
Additional appropriations
TOTAL appropriations

Example 1

\$120,000.00
\$0.00
\$120,000.00

\$125,000.00
\$0.00
\$125,000.00

\$122,000.00
\$0.00
\$122,000.00

\$125,000.00
\$0.00
\$125,000.00

\$124,500.00
\$0.00
\$124,500.00

\$125,000.00
\$0.00
\$125,000.00

Example 2

\$130,000.00
\$0.00
\$130,000.00

\$135,000.00
\$0.00
\$135,000.00

\$137,000.00
\$2,000.00
\$135,000.00

\$135,000.00
\$0.00
\$135,000.00

\$139,000.00
\$0.00
\$139,000.00

\$135,000.00
\$4,000.00
\$139,000.00

Example 3

\$100,000.00
\$0.00
\$100,000.00

\$90,000.00
\$10,000.00
\$100,000.00

\$115,000.00
\$3,500.00
\$111,500.00

\$98,000.00
\$13,500.00
\$111,500.00

\$111,500.00
\$0.00
\$111,500.00

\$99,500.00
\$12,000.00
\$111,500.00

Annual Appropriations that should be used on Comptroller AFR.

STEP 7: Enter Payments to Other Governments

Indicate any payments Macoupin Co Soil And Water Conservation District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Example: If you transferred PFC funds to another county, that amount goes here. → Intergovernmental agreements - indicate how much was paid:

Federal government payroll taxes:

Example: If you had to pay back IDoA PFC funds or IEPA 319 grant funds, that amount goes here. → All other intergovernmental payments:

Click to Add/Update/Continue

STEP 8: List Funds

Reminder: Enter all amounts in whole numbers. Do not use any punctuation.

You should have at least one fund listed (General Fund type) named however you choose. You can have more, but, in SWCD case, not necessary.

List all funds and how much was spent in FY 2021 for each fund. Also, indicate the Fund Type (fund types are at the top of each column beginning on page F1). If any fund names appear below, that data is based on forms submitted last year. Please make all necessary corrections. To submit changes, click on the Update button. To delete a fund, click on the delete button. To add new funds, scroll down to the Add Fund section. For each fund verify the Fiscal Year End and select a Fund Type. Funds should not be listed in the Component Unit page.

After you have added (below) or deleted (on the right of this area) any necessary funds and have entered fiscal year expenditures, click UPDATE to have all the expenditures automatically add up.

Fund	mm/dd	Fund Type	Expenditures	Remove Entry
Conservation Practices Pro	06 / 30	Special Revenue	31829	DELETE
Operations	06 / 30	General Fund	204543	DELETE
Total: 2			\$236,172	

Side Note: When I first set up our funds for the Comptroller AFR, it was suggested to us that, since the PFC monies (then called Conservation Practices Program CPP) were restricted monies, it would be acceptable to categorize those monies as a separate fund. That's what I did. However, since PFC monies aren't a true state fund—meaning, even though they do have restricted use, there wasn't a special tax levied to collect the funds for that specific purpose—it is perfectly fine if your PFC monies are not listed as a separate fund. If they are part of your General Fund, you are fine!

Use this form to **add** a fund.

Enter New Funds below. Click the Add/Update button to submit changes (or additions). Funds should not be listed in the Component Unit page.

If you need to add a fund, enter a name for the fund, its fiscal year end, the fund type, and its expenditures, then click ADD. Repeat as necessary.

Fund	FY End (mm/dd)	Fund Type	Expenditures	Add
	06 / 30	General Fund	0	<input type="button" value="Add"/>

Does Macoupin Co Soil And Water Conservation District have assets or liabilities that should be recorded as a part of Account Groups? See *Chart of Accounts and Definitions* and the *How To Fill Out An AFR* documents for more information about Account Groups.

Since your government has implemented GASB 34 you must select "No" and fill out page F1(b), the Alternative Assets & Liabilities page.

Yes
 No

← Since we have implemented GASB 34, we click "NO"

← Click Continue to Step 9

STEP 9: List Governmental Entities

If there are no governmental entities for Macoupin Co Soil And Water Conservation District, click on this button:

 **Click Continue**

Use this form to **add** a governmental entity.

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

Click the Add button to make additions.

Entity Name	Relationship	
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>

I am done adding Governmental Entities.

As far as I know, we are only required to report to Illinois Comptroller and County Clerk. If you send your AFR to other agencies, that's fine. Illinois Comptroller is online, everyone else would get a signed hard copy.

FINAL STEP: Verify Which Agencies are Reported to

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

Agencies	
Board of Education <input type="checkbox"/>	Board of Higher Education <input type="checkbox"/>
DCEO <input type="checkbox"/>	Department of Insurance <input type="checkbox"/>
Illinois Comptroller <input checked="" type="checkbox"/>	Secretary of State <input type="checkbox"/>
General Assembly - House <input type="checkbox"/>	General Assembly - Senate <input type="checkbox"/>
County Clerk <input checked="" type="checkbox"/>	Circuit Clerk <input type="checkbox"/>
	Governor's Office <input type="checkbox"/>
Other (Specify) <input type="text"/>	

 **Click to Add/Update/Continue**

Financial Data Steps

ASSETS		
Field Description (Code)	Governmental Activity	Field Description (Code)
CURRENT ASSETS Report in Whole Numbers		
Cash and Cash Equivalent (101t)	363514	Cash and Cash Equivalent (101t) <i>Checking, savings, petty cash, undeposited funds</i>
Investments (102t)	21823	Investments (102t) <i>Certificate of Deposit (CDs),</i>
Receivables (115t)	8226	Receivables (115t) <i>Contribution Agreement invoices (& other invoices) you have issued but haven't collected</i>
Inventories (109t)	0	Inventories (109t)
Other Assets (112t)	509	Other Assets (112t) <i>Not common, but: prepaid expense</i>
NON-CURRENT ASSETS Report in Whole Numbers		
Capital Assets/Net of Accumulated Depreciation (116t)	247817	Capital Assets/Net of Accumulated Depreciation (116t) <i>Vehicles, field equipment, building</i>
Other Capital Assets (117t)	0	Other Capital Assets (117t)
TOTAL ASSETS (120t)	641,889	TOTAL ASSETS (120t)
Deferred Outflow of Resources (150t)	0	Deferred Outflow of Resources (150t)
LIABILITIES		
Field Description (Code)	Governmental Activity	Field Description (Code)
CURRENT LIABILITIES Report in Whole Numbers		
All Payables (122t)	0	All Payables (122t) <i>"Purchase" bills and other bills you have received but haven't paid.</i>
Deferred Revenues (132t)	0	Deferred Revenues (132t)
Other Liabilities (128t)	11250	Other Liabilities (128t) <i>Payroll liabilities are common here.</i>
NON-CURRENT/LONG-TERM LIABILITIES Report in Whole Numbers		
Due Within One Year (129t)	0	Due Within One Year (129t) <i>Amount of a loan due within 12 months.</i>
Due Beyond One Year (130t)	0	Due Beyond One Year (130t) <i>Amount of a loan due beyond 12 months.</i>
Other Non-Current/Long Term Liabilities (131t)	0	Other Non-Current/Long Term Liabilities (131t)
TOTAL LIABILITIES (135t)	11,250	TOTAL LIABILITIES (135t)
Deferred Inflow of Resources (155t)	0	Deferred Inflow of Resources (155t)
NET POSITION		
Field Description (Code)	Governmental Activity	Field Description (Code)
Investments in Capital Assets/Net of Related Debt (143t)	247817	Investments in Capital Assets/Net of Related Debt (143t) <i>Value of Capital Assets.</i>
Net Position - Restricted (148t)	32617	Net Position - Restricted (148t) <i>Amount of PFC or other cost-share monies (CREP) with a restricted use.</i>
Net Position - Unrestricted (149t)	350205	Net Position - Unrestricted (149t) <i>Amount of net position that isn't Capital Assets or restricted use monies.</i>
TOTAL NET POSITION (146t)	630,639	TOTAL NET POSITION (146t)
Add/Update	Click to Add/Update	

* *Capital Assets are things you purchase that cost more than the amount your board has set as the threshold for capitalizing an asset (usually between \$1500 and \$5000) and will depreciate in value over a period of time.*

Figures for assets, liabilities, and net position will come from your Quickbooks (or Audit) Balance Sheet for the fiscal year.

Refer to the next slide for the example QB Balance Sheet that was used to complete this section of the AFR.

ASSETS

Current Assets

Checking/Savings

10100 - INVESTMENTS

1011 - Certificate of Deposit #9732 4,288.78

1012 - Certificate of Deposit #87194 3,043.49

1013 - Certificate of Deposit #9529 14,490.95

Total 10100 - INVESTMENTS 21,823.22 line 102

10300 - CASH AND CASH EQUIVALENT

1030 - UNRESTRICTED CASH

1065 - CNB Operations Account 94,473.13

1075 - CNB Building Account 236,424.36

Total 1030 - UNRESTRICTED CASH 330,897.49

1100 - RESTRICTED CASH

1175 - CNB Programs (CPP) Account 31,473.79

1185 - CNB DNR (CREP) Account 1,143.01

Total 1100 - RESTRICTED CASH 32,616.80 (portion of Net Position that's Restricted-I

Total 10300 - CASH AND CASH EQUIVALENT 363,514.29 line 101

Total Checking/Savings 385,337.51

Accounts Receivable

12000 - RECEIVABLES

1200 - Accounts Receivable 8,225.45

1300 - Rent Receivable 0.00

Total 12000 - RECEIVABLES 8,225.45 line 115

Total Accounts Receivable 8,225.45

Other Current Assets

14000 - OTHER ASSETS

1600 - Prepaid Expense 509.00

Total 14000 - OTHER ASSETS 509.00 line 112

Total Other Current Assets 509.00

Total Current Assets 394,071.96

Fixed Assets

17000 - CAPITAL ASSETS

1700 - OFFICE EQUIPMENT

1711 - GIS Computer - Cost of Asset 10,212.85

1712 - Accum. Depreciation -10,212.85

Total 1700 - OFFICE EQUIPMENT 0.00

1800 - CONSERVATION EQUIPMENT

1830 - Field Equipment - cost of asset 7,230.00

1831 - Accum. Depreciation. -7,230.00

Total 1800 - CONSERVATION EQUIPMENT 0.00

1860 - REAL ESTATE PROPERTY

1870 - Office Building - Cost of Asset 344,278.54

1871 - Depreciation - Office Building -96,461.40

Total 1860 - REAL ESTATE PROPERTY 247,817.14

Total 17000 - CAPITAL ASSETS 247,817.14 line 116

Total Fixed Assets 247,817.14

TOTAL ASSETS 641,889.10 should match total Assets

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 - PAYABLES 1

2000 - Accounts Payable 0.00

Total 20000 - PAYABLES 1 0.00 line 122

Total Accounts Payable 0.00

Credit Cards

20500 - PAYABLES 2

2050 - VISA CNB 0.00

Total 20500 - PAYABLES 2 0.00 line 122

Total Credit Cards 0.00

Other Current Liabilities

21000 - OTHER LIABILITIES

2010 - Accrued Fringe Benefits 11,249.65

2100 - PAYROLL LIABILITIES

2110 - Federal Withheld 0.00

2120 - Social Security Withheld 0.00

2130 - Medicare Withheld 0.00

2140 - IL State Withheld 0.00

2160 - AC Health Insurance Withheld 0.00

2200 - IL State Unemployment 0.00

2210 - Nationwide Deferred Compensation 0.00

Total 2100 - PAYROLL LIABILITIES 0.00

2500 - PROPERTY TAXES ON REAL ESTATE

2510 - Property Taxes on Office Bldg 0.00

Total 2500 - PROPERTY TAXES ON REAL ES 0.00

Total 21000 - OTHER LIABILITIES 11,249.65 line 128

Total Other Current Liabilities 11,249.65

Total Current Liabilities 11,249.65

28000 - NON-CURRENT/LONG-TERM LIABILITY

2800 - NOTES PAYABLE

2810 - Note on Office Building 0.00

2820 - Note on Great Plains Seeder 0.00

2800 - NOTES PAYABLE - Other 0.00

Total 2800 - NOTES PAYABLE 0.00

Total 28000 - NON-CURRENT/LONG-TERM LIABILITY 0.00

Total Liabilities 11,249.65 should match total Liabilities

Equity

30000 - INVESTMENTS AND NET POSITION

3000 - Opening Balance Equity 0.00

Total 30000 - INVESTMENTS AND NET POSITION 0.00

3900 - Retained Earnings 621,973.16 lines 143, 148, 149

Net Income 8,666.29

Total Equity 630,639.45 should match total Net Position

TOTAL LIABILITIES & EQUITY 641,889.10

QB Balance sheet

Here is a side note on calculating the different categories of Net Position.

Accounting rule

- Amount of what you have (**Assets**)
- Amount of what you owe (**Liabilities**)
- = Amount you are worth (**Net Position**)

This Example

We have **\$641,889** worth of stuff (cash, investments, receivables, assets, capital assets) but, we owe **\$ 11,250** to someone else (payroll liabilities) so, we are worth **\$630,639**

\$363,514 \$21,823 \$8,226 \$509 \$247,817 after depreciation

In the example above, the TOTAL Net Position is \$630,639, but it needs to get divided into different categories for the AFR. The point of breaking it into categories is to show how readily available your net position is—which is referred to as “being liquid”—for paying the money you owe (liabilities). You do this by identifying the assets that are not very liquid—such as the capital assets, \$247,817 (*the current value of our building after subtracting all the depreciation*)—and the cash that CAN’T be used to pay the liabilities because it has a special (restricted) purpose...such as the PFC cost-share monies of \$32,617. After you subtract those non-liquid assets from the total Net Position, the rest of it becomes unrestricted net position—which is available for paying the liabilities. And, it is more than what we owe, so that’s a good thing!

$$\$630,639 - \$247,817 - \$32,617 = \$350,205$$

So, to fill out the Comptroller Report for this example, the Net Position section would look like this:

Investments in Capital Assets (Net of related debt)	\$247,817
Net Position – Restricted	\$ 32,617
Net Position – Unrestricted	<u>\$350,205</u>
TOTAL Net Position	\$630,639

You will then be asked to verify your Asset, Liability, & Net Position totals.

Is the Total Assets, Total Liabilities, Total Net Assets, and Total Liabilities and Net Assets listed below the correct total amounts Macoupin Co Soil And Water Conservation District had in FY 2021 for each fund? If the Totals are correct, click the **Yes** button; or, if the Totals are incorrect, click the **No** button.

Field Description (Code)	Governmental Activity	Field Description (Code)
TOTAL ASSETS (120t)	641,889	TOTAL ASSETS (120t) This should equal your total Assets on your Balance Sheet-highlighted in green on example.
TOTAL DEFERRED OUTFLOW OF RESOURCES (150t)	0	TOTAL DEFERRED OUTFLOW OF RESOURCES (150t)
TOTAL LIABILITIES (135t)	11,250	TOTAL LIABILITIES (135t) This should equal your total Liabilities on your Balance Sheet-highlighted in green on example.
TOTAL INFLOW OUTFLOW OF RESOURCES (155t)	0	TOTAL DEFERRED INFLOW OF RESOURCES (150t)
TOTAL NET POSITION (146t)	630,639	TOTAL NET POSITION (146t) This should equal your total Net Position on your Balance Sheet-highlighted in green on example.
<input type="button" value="Yes"/> <input type="button" value="No"/>		

If they match your totals on your Balance Sheet, click "Yes" to continue.

If they don't match you Balance Sheet totals, click "No" and go back to fix your entries.

Then you begin entries for your Revenues.

Revenues and Receipts - Local Taxes

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

Add/Update			
Field Description (Code)	General	Special Revenue	Field Description (Code)
Local Taxes Report in Whole Numbers			
Property Tax (201t)	0	0	Property Tax (201t)
Utilities Tax (203t)			Utilities Tax (203t)
Other Taxes (Explain) (204t)	0	0	Other Taxes (Explain) (204t)
Field Description (Code)	General	Special Revenue	Field Description (Code)
Add/Update			

SWCDs don't levy/don't receive revenue from these taxes.
 If your SWCD levies tax for insurance premiums.

↑ Click to Add/Update to continue

Figures for Revenues will come from your Quickbooks (or Audit) Profit & Loss Report for the fiscal year.

Refer to the slide at the end of the Revenue slides for the example QB Profit & Loss Report that was used to complete this section of the AFR.

The most common sources of revenue for SWCDs are:

- Other State Sources (215)
- Federal Sources (225)
- Charges for Service (234)
- Interest (235)
- Miscellaneous (236)

Revenues and Receipts - Intergovernmental Receipts & State or Federal Grants

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

*Grant monies should be reported on main or sub-accounts for codes '215t' and '225t'.

Add/Update			
Field Description (Code)	General	Special Revenue	Field Description (Code)
Intergovernmental Receipts & State or Federal Grants			
State Income Tax (211t)	0	0	State Income Tax (211t)
State Sales Tax (212t)	0	0	State Sales Tax (212t)
State Motor Fuel Tax (213t)	0	0	State Motor Fuel Tax (213t)
State Replacement Tax (214t)	0	0	State Replacement Tax (214t)
State Gaming Tax(es) (205t)	0	0	State Gaming Tax(es) (205t)
*Other State Sources (Explain) (215t)	41362	24850 x	*Other State Sources (Explain) (215t)
Add/Update			

SWCDs don't levy/don't receive revenue from these taxes.

Money you received from IDoA (Operations & PFC), IDNR (CREP), IEPA (319 Grant).

Because I added a Special Fund to separate cost-share funds, my received PFC funds are under the Special Revenue column. It is ok if yours is all under the General column.

Click to Add/Update

Revenues and Receipts - Intergovernmental Receipts & State or Federal Grants

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

*Grant monies should be reported on main or sub-accounts for codes '215t' and '225t'.

Add/Update			
Field Description (Code)	General	Special Revenue	Field Description (Code)
Intergovernmental Receipts & State or Federal Grants			
*Federal Sources (225t)	88849	0	*Federal Sources (225t)
Other Intergovernmental Sources (Explain) (226t)	0	0	Other Intergovernmental Sources (Explain) (226t)
Add/Update			

Money you received from NRCS (Contribution Agreement, Survey Aide grant) or other federal sources.

Money from another SWCD (PFC transfer, LUC operation transfer).

Click to Add/Update

Revenues and Receipts - Other Local Sources

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

Field Description (Code)	General	Special Revenue	Field Description (Code)
Other Local Sources			
Licenses and Permits (231t)	0	0	Licenses and Permits (231t)
Fines and Forfeitures (233t)	0	0	Fines and Forfeitures (233t)
Charges for Services (234t)	69214	0	Charges for Services (234t)
Interest (235t)	0	0	Interest (235t)
Miscellaneous (Explain) (236t)	97	0	Miscellaneous (Explain) (236t)
Field Description (Code)	General	Special Revenue	Field Description (Code)

Money you received from providing services.

Money you received from interest.

Money you received from miscellaneous sources.



Click to Add/Update

You will then be asked to verify your Revenue total.

If it matches your total on your Profit & Loss report, click "Yes" to continue.

If it doesn't match your Revenue total, click "No" and go back to fix your entries.

Is the Total Revenues listed below the correct total amounts Macoupin Co Soil And Water Conservation District had in FY 2021 for each fund? If the Totals are correct, click the **Yes** button; or, if the Totals are incorrect, click the **No** button.

Field Description (Code)	General	Special Revenue	Field Description (Code)
Total Revenues (240t)	199,522	24,850	Total Revenues (240t)
<input type="button" value="Yes"/> <input type="button" value="No"/>			

QB Profit & Loss Report – Income portion

Income

40000 · STATE GRANTS & STATE INCOME

4010 · IL DEPARTMENT OF AG

4011 · District Operations	40,721.65	
4030 · C-2000 CPP Funds	24,850.04	SR line 215
4034 · C-2000 SSRP	0.00	
4038 · IDA RCPP Soil Health Program	0.00	
4039 · IDA Cover Crop Initiatives	640.26	

Total 4010 · IL DEPARTMENT OF AG 66,211.95

4050 · IL DEPARTMENT OF NATURAL RESOUR

4051.1 · CREP Admin Fees	0.00
4051.2 · CREP Reimbursibles	0.00

Total 4050 · IL DEPARTMENT OF NATURAL RESOUR 0.00

4060 · IL EPA

4061 · 319 Grant	0.00
4063 · EPA Macoupin Crk. Wshed. Plan.	0.00

Total 4060 · IL EPA 0.00

Total 40000 · STATE GRANTS & STATE INCOME 66,211.95 GR line 215

41000 · FEDERAL & FED PASS-THRU GRANTS after subtracting \$24,850

4110 · NRCS

4112 · Survey Aide grant	0.00
--------------------------	------

Total 4110 · NRCS 0.00

4120 · US EPA Gillespie Lakes Grant

4570 · USDA Building Rent Income 69,056.40

4140 · AISWCD Contribution Agreements

4141 · NRCS Assistance Contr. Agree.	19,792.50
4142 · CRP Contribution Agreement	0.00

Total 4140 · AISWCD Contribution Agreements 19,792.50

Total 41000 · FEDERAL & FED PASS-THRU GRANTS 88,848.90 GR line 225

42000 · OTHER GOVERNMENTAL GRANTS

4210 · County Board Grant	0.00
4230 · PFC\$ trnsfr from other counties	0.00

Total 42000 · OTHER GOVERNMENTAL GRANTS 0.00 GR line 226

43000 · CHARGES FOR SERVICES

4310 · SALES INCOME

4318 · Plat Books	1,305.00
4311 · TREES	0.00
4314 · FISH	0.00
4315 · QUGA Seed Sales	685.00

Total 4310 · SALES INCOME 1,990.00

4320 · EQUIP RENTAL

4321 · JD No-till Drill Rental	0.00
4325 · Great Plains Rental	0.00

Total 4320 · EQUIP RENTAL 0.00

4330 · SERVICES

4331 · NRI Reports	0.00
4339 · CREP Administrative Income	0.00

Total 4330 · SERVICES 0.00

4580 · SPECIAL PROJECTS

4586 · AFT Watershed Prjct Rmbursemnt	7,438.62
4587 · USGS Water Monitoring Project	59,785.01

Total 4580 · SPECIAL PROJECTS 67,223.63

Total 43000 · CHARGES FOR SERVICES 69,213.63 GR line 234

44000 · INTEREST 0.00 GR line 235

45000 · MISCELLANEOUS ACTIVITIES

4510 · ANNUAL MEETING INCOME

4511 · Donations/Sponsors	0.00
4512 · Ann Mtg Ticket Sales	0.00

Total 4510 · ANNUAL MEETING INCOME 0.00

4520 · PROMOTIONAL INCOME

4521 · Newsletter Ads 0.00

Total 4520 · PROMOTIONAL INCOME 0.00

4530 · Miscellaneous Income 97.25

Total 45000 · MISCELLANEOUS ACTIVITIES 97.25 GR line 236

Total Income 224,371.73

Then you begin entries for your Expenses.

Figures for Expenses will come from your Quickbooks (or Audit) Profit & Loss Report for the fiscal year.

Refer to the slides at the end of the Expense slides for the example QB Profit & Loss Report that was used to complete this section of the AFR.

Disbursements, Expenditures and Expenses

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

Add/Update

Field Description (Code)	General	Special Revenue	Field Description (Code)
Report in Whole Numbers			
General Government (251t)	91083	0	General Government (251t)
Public Safety (252t)	0	0	Public Safety (252t)
Corrections (253t)	0	0	Corrections (253t)
Judiciary and Legal (254t)	0	0	Judiciary and Legal (254t)

Add/Update

Payroll, travel, insurance, dues, meetings, office supplies, equipment, etc.

Click to Add/Update

The most common areas of expense for SWCDs are:

- General Government (251) - Majority
- Cultural & Recreational (257)
- Environment (275) – cost-share

Disbursements, Expenditures and Expenses

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

Add/Update

Field Description (Code)	General	Special Revenue	Field Description (Code)
Report in Whole Numbers			
Transportation and Public Works (255t)	0	0	Transportation and Public Works (255t)
Social Services (256t)	0	0	Social Services (256t)
Culture and Recreation (257t)	500	0	Culture and Recreation (257t)
Housing (258t)	0	0	Housing (258t)

Add/Update

Activities that benefit general public.

Click to Add/Update

Disbursements, Expenditures and Expenses

Reminder: Enter all amounts in whole number. Do not use any punctuation.

Because I added a Special Fund to separate cost-share funds, my PFC funds spent are under the Special Revenue column. It is ok if yours is all under the General column.

Add/Update			
Field Description (Code)	General	Special Revenue	Field Description (Code)
Report in Whole Numbers			
Environment (275t)	112960	31629	Environment (275t)
Debt (259t)	0	0	Debt (259t)
Depreciation (272t)			Depreciation (272t)
Capital Outlay (280t)	0	0	Capital Outlay (280t)
Other Expenditures/Expenses (Explain) (260t)	0	0	Other Expenditures/Expenses (Explain) (260t)
Field Description (Code)	General	Special Revenue	Field Description (Code)
Add/Update			

PFC cost-share paid, other cost-share or environmental project expenses

Click to Add/Update to continue

You will then be asked to verify your Expense total.

✓ Status: Expenditure (Code 275t - 260t) Update was Successful!

Is the Total Expenditures listed below the correct total amounts Macoupin Co Soil And Water Conservation District had in FY 2021 for each fund? If the Totals are correct, click the **Yes** button; or, if the Totals are incorrect, click the **No** button.

Field Description (Code)	General	Special Revenue	Field Description (Code)
Total Expenditures (270t)	204,543	31,629	Total Expenditures (270t)
<input type="button" value="Yes"/> <input type="button" value="No"/>			

If they match your totals on your Balance Sheet, click "Yes" to continue.

If they don't match you Balance Sheet totals, click "No" and go back to fix your entries.

QB Profit & Loss Report – Expense portion, page 1

Expense

5105110 · PAYROLL EXPENSES

5111 · GROSS SALARY

5111.02 · Employee Salary 50,285.60

Total 5111 · GROSS SALARY 50,285.60

5112 · District Social Security 3,117.81

5113 · District Medicare Portion 729.14

5114 · District Unemployment 87.47

5115 · Summer Conference 0.00

5116 · EMPLOYEE TRAVEL/TRAINING

5116.02 · Employee Travel 0.00

Total 5116 · EMPLOYEE TRAVEL/TRAINING 0.00

5117 · AC Insurance Expense 1,856.40

Total 5110 · PAYROLL EXPENSES 56,076.42

5120 · ANNUAL MEETING

5123 · Awards 0.00

5124 · Meals/Hall 0.00

5125 · Speaker 0.00

Total 5120 · ANNUAL MEETING 0.00

5130 · DIR EXPENSE

5131 · Director Summer Conference 0.00

5133 · Travel/Mileage 159.85

5134 · Meetings 15.17

5135 · INSURANCE

5135.01 · General Liability 2,839.00

5135.03 · District Def. Comp. Exp. 2,348.08

5135.04 · Directors/Staff Liability 891.00

5135.05 · Worker's Comp. & Equip. Liab. 851.00

Total 5135 · INSURANCE 6,929.08

Total 5130 · DIR EXPENSE 7,104.10

5140 · DUES EXPENSES

5141 · NACD 250.00

5142 · LUC 0.00

5143 · AISWCD 1,222.00

Total 5140 · DUES EXPENSES 1,472.00

5150 · DISTRICT OFFICE EXPENSES

5151 · Audit expense 4,800.00

5153 · Postage 200.00

5154 · Supplies 510.20

5156 · Computer Service Agreement 120.00

5157 · Computer Supplies 0.00

5158 · Bank Services 15.00

Total 5150 · DISTRICT OFFICE EXPENSES 5,645.20

5160 · EQUIPMENT PURCHASES

5161 · Computers 0.00

5162 · Other Office Equipment 0.00

5163 · Office Furniture 0.00

5164 · EQUIPMENT-DRILLS & SEEDERS

5164.05 · Great Plains Seeder Purchase 0.00

5164.06 · Great Plains Seeder Maintenance 0.00

Total 5164 · EQUIPMENT-DRILLS & SEEDERS 0.00

Total 5160 · EQUIPMENT PURCHASES 0.00

5180 · Miscellaneous Expenses 5.00

Total 51000 · GENERAL GOVERNMENT 70,302.72 GR line 251

52000 · CULTURE AND RECREATION

5210 · EDUCATION

5211 · Workshops 0.00

5213 · Donations 500.00

Total 5210 · EDUCATION 500.00

5220 · PROMOTIONS

5221 · Advertising/Signs 0.00

5224 · Fairs 0.00

5225 · NEWSLETTER

5225.01 · Newsletter Printing 0.00

5225.02 · Newsletter Postage 0.00

5225.03 · Newsletter Permit Fees 0.00

Total 5225 · NEWSLETTER 0.00

5226 · SOIL STEWARDSHIP PROMO 0.00

5227 · Tours 0.00

5228 · Meetings 0.00

Total 5220 · PROMOTIONS 0.00

Total 52000 · CULTURE AND RECREATION 500.00 GR line 257

QB Profit & Loss Report – Expense portion, page 2

53000 - ENVIROMENT

5310 - C-2000 PROJECTS

5311 - C-2000 CPP Payments	31,628.85
5315 - C-2000 Streambank Payments	0.00

Total 5310 - C-2000 PROJECTS 31,628.85 SR line 275

5320 - CREP PROJECTS

5322 - CREP Survey Expense	0.00
5323 - CREP Title Search Expense	0.00
5325 - CREP Recording Expense	0.00
5326 - CREP Lump-sum Payments	0.00
5327 - CREP Cost share payment	0.00
5329 - CREP Legal Fees	0.00

Total 5320 - CREP PROJECTS 0.00

5330 - SALES EXPENSES

5334 - Plat Book purchases	4,452.90
5331 - FISH	0.00
5333 - TREES	0.00

Total 5330 - SALES EXPENSES 4,452.90

5340 - OTHER ENVIRONMENTAL PROJECTS

5344 - 319 Grant Expenses	0.00
5348 - IRAP Pmnts-Habitat Enhancements	0.00
5349 - AFT Agrmnt for Macoupin Creek	9,759.12
5350 - SEP - Suppl Enviro Project Exp	38,963.15
5351 - USGS Water Monitoring Expense	59,785.01

Total 5340 - OTHER ENVIRONMENTAL PROJECTS 108,507.28

Total 53000 - ENVIROMENT 144,589.03 GR line 275

54000 - DEBT

after subtracting \$31,629

5410 - Equip. Loan Pmts.	0.00
5412 - Mortgage payments	0.00

Total 54000 - DEBT 0.00 GR line 259

55000 - DEPRECIATION

5510 - Depreciation Expense	0.00
-----------------------------	------

Total 55000 - DEPRECIATION 0.00 GR line 272

57000 - OFFICE BUILDING EXPENSE - GENERAL GOVT 2

5721 - Building Repairs 120.63

5770 - Janitorial Services 9,400.00

5780 - Parking Lease Expense 2,700.00

5790 - Building Services and Supplies

5791 - Building Supplies 132.18

5792 - Building Electrical and Gas 4,427.98

5793 - Building Water 377.25

5794 - Building Waste Disposal 699.60

5795 - Building Pest Control 340.00

5796 - Building Lawn Care 1,638.00

5797 - Building Snow Removal 870.00

5798 - Building Inspections 75.00

5790 - Building Services and Supplies - Other 0.00

Total 5790 - Building Services and Supplies 8,560.01

Total 57000 - OFFICE BUILDING EXPENSE -GENERAL GOVT 20,780.64 GR line 251

Total Expense 236,172.39

Net Income -11,800.66

= QB totals to insert in Comptroller Report category (line) totals

= QB totals to compare to totals calculated in Comptroller Report

= For me, Special Revenue monies that are not part of General Revenue

Fund Balances and Other Financing Sources (Uses)

Add/Update				
Field Description (Code)	General	Special Revenue	Field Description (Code)	
Report in Whole Numbers				
Excess of receipts/revenues over (under) expenditures/expenses (240t-270t) (301t)	-5,021	-6,779	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t) (301t)	
Operating transfers in (302t)	0	0	Operating transfers in (302t)	}
Operating transfers out (303t)	0	0	Operating transfers out (303t)	
Bond proceeds (304t)	0	0	Bond proceeds (304t)	
Other long term debt (Explain) (305t)	0	0	Other long term debt (Explain) (305t)	
Net increase (decrease) in fund balance (301t + 302t + 303t + 304t + 305t) (306t)	-5,021	-6,779	Net increase (decrease) in fund balance (301t + 302t + 303t + 304t + 305t) (306t)	
Previous year fund balance (307t)*	307598	78359	Previous year fund balance (307t)	
Other (Explain) (308t)	0	0	Other (Explain) (308t)	
Field Description (Code)	General	Special Revenue	Field Description (Code)	
Add/Update				

If you didn't transfer money between the General and Special Revenue funds, this should equal your Net Income on your Profit & Loss Sheet-highlighted in green on example.

If you transferred money between the General and Special Revenue funds, show the amount here.

This should equal your Net Income on your Profit & Loss Sheet-highlighted in green on example.

This amount should auto-populate for you, based off last year's AFR. (If you need to change this amount, you have some explaining to do!)

↑
Click to Add/Update

You will then be asked to verify your Ending Fund Balance(s) total.

✔ Status: Fund Balance Update was Successful!

Is the Current Year Ending Fund Balance (306t + 307t + 308t) listed below the correct total amounts Macoupin Co Soil And Water Conservation District had in FY 2021 for each fund? If the Totals are correct, click the **Yes** button; or, if the Totals are incorrect, click the **No** button.

Field Description (Code)	General	Special Revenue	Field Description (Code)
Current Year Ending Fund Balance (306t + 307t + 308t) (310t)	302,577	71,580	Current Year Ending Fund Balance (306t + 307t + 308t) (310t)

If they match your totals on your Balance Sheet, click "Yes" to continue.

If they don't match you Balance Sheet totals, click "No" and go back to fix your entries.

Statement of Indebtedness (Government & Proprietary Combined)

Reminder: Enter all amounts in whole number. Do not use any punctuation.

Add/Update													
Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges - Lowest	Interest Rate Ranges - Highest	Debt Instruments for All Funds
Report in Whole Numbers													
General Obligation Bonds	400		0406		0412		0418		0	0			General Obligation Bonds
Water	400a	0	406a	0	412a	0	418a		0		0.00	0.00	Water
Electric	400b	0	406b	0	412b	0	418b		0		0.00	0.00	Electric
Transportation	400c	0	406c	0	412c	0	418c		0		0.00	0.00	Transportation
Housing	400d	0	406d	0	412d	0	418d		0		0.00	0.00	Housing
Other (Explain)	400e	0	406e	0	412e	0	418e		0		0.00	0.00	Other (Explain)
Revenue Bonds	401		0407		0413		0419		0	0			Revenue Bonds
Water	401a	0	407a	0	413a	0	419a		0		0.00	0.00	Water
Electric	401b	0	407b	0	413b	0	419b		0		0.00	0.00	Electric
Transportation	401c	0	407c	0	413c	0	419c		0		0.00	0.00	Transportation
Housing	401d	0	407d	0	413d	0	419d		0		0.00	0.00	Housing
Other (Explain)	401e	0	407e	0	413e	0	419e		0		0.00	0.00	Other (Explain)
Alternate Revenue Bonds	402	0	408	0	414	0	420		0		0.00	0.00	Alternate Revenue Bonds
Contractual Commitments	403	0	409	0	415	0	421		0		0.00	0.00	Contractual Commitments
Other (Explain)	404	0	410	0	416	0	422		0		0.00	0.00	Other (Explain)
Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges - Lowest	Interest Rate Ranges - Highest	Debt Instruments for All Funds
Add/Update													

If you do have Indebtedness, such as a long-term loan for a piece of equipment or a mortgage, the amount(s) likely belong on line 404 (Other).

If you had Indebtedness from a prior year, the principal amount due should auto-populate in the "Outstanding Beginning of Year" column.

If you took out a new loan (or additional loans) during the fiscal year, the principal amount of the new loan(s) belongs in the "Issued Current Fiscal Year" column.

Any principal amount you PAID on the loan(s) during the fiscal year belongs in the "Retired Current Fiscal Year" column.

The "Outstanding End of Year" column will auto-calculate (and carry over to next fiscal year's report).

The other four columns should be self-explanatory.

Click to Add/Update to continue

You will then be asked to verify your Indebtedness totals.

If it matches your total, click "Yes" to continue. If it doesn't match your total, click "No" and go back to fix your entries.


✓ Status: Indebtedness Update was successful!

Is the Total Debt listed below the correct total amounts Macoupin Co Soil And Water Conservation District had in FY 2021? If the Totals are correct, click the **Yes** button; or, if the Totals are incorrect, click the **No** button.

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Debt Instruments for All Funds
General Obligation Bonds	(400t)	0	(406t)	0	(412t)	0	(418t)	0	General Obligation Bonds
Revenue Bonds	(401t)	0	(407t)	0	(413t)	0	(419t)	0	Revenue Bonds
Alternate Revenue Bonds	(402t)	0	(408t)	0	(414t)	0	(420t)	0	Alternate Revenue Bonds
Contractual Commitments	(403t)	0	(409t)	0	(415t)	0	(421t)	0	Contractual Commitments
Other	(404t)	0	(410t)	0	(416t)	0	(422t)	0	Other
Total Debt	(405t)	0	(411t)	0	(417t)	0	(423t)	0	Total Debt

Yes No

Debt Limitation and Future Debt

 Reminder: Enter all amounts in whole number. Do not use any punctuation.

I certify that Macoupin Co Soil And Water Conservation District does not have Legal Debt Limitation

<input checked="" type="radio"/> Based on Statute	Explain: ed Statutes, Ch. 70, Par.405/22.10
<input type="radio"/> Based on Other Reasons	Explain:

[Add/Update](#)

Illinois Compiled Statutes, Chapter 70, Paragraph 405/22.10

Click to Add/Update 

Total Legal Debt Limitation	0	Please provide a summary of the authorized debt limitations, including any statutory references.
Total Debt Applicable to the Limit	0	
Legal Debt Margin	0	
Legal Debt Margin (%)	0	
Add/Update		

Future Debt Service Requirements for Bond Debt listed above			
Years Ending	Principal	Interest	Total
2022	0	0	0
2023	0	0	0
2024	0	0	0
2025	0	0	0
2026	0	0	0
2027-2031	0	0	0
2032-2036	0	0	0
2037-2041	0	0	0
Total	0	0	0

[Add/Update](#)

Pension Funds / Retirement Benefits

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

! Pensions?

You stated in your registration questions that you did not have pensions. If this was incorrect, click [here](#) to change your answer in the registration section..

● Proceed to Capital Outlay OR Provide Explanations/Notes


Click on Proceed to Capital Outlay

If you had Capital Outlay, such as purchasing a piece of equipment, the amount(s) likely belong on line 617 (Other).

It will also likely belong in the Land, Structures, and Equipment column, as the Construction column would be for something like constructing a new office building.

Capital Outlay

! Reminder: Enter all amounts in whole number. Do not use any punctuation.

The Office of the State Comptroller does not require the information on this page to be filled out. However, if you do not fill out this page you will be contacted by the Census Bureau and asked to fill out an additional form. Record the amount of Macoupin Co Soil And Water Conservation District capital outlays. Click the **Add/Update** button to submit changes (or additions)


Add/Update		These are not funds	
Code	Function	Construction	Land, Structures, and Equipment
601t	General Government	0	0
602t	Law Enforcement	0	0
603t	Corrections	0	0
604t	Fire	0	0
605t	Sewerage	0	0
606t	Sanitation and Wastewater	0	0
607t	Parks and Recreation	0	0
608t	Housing and Community Development	0	0
609t	Highways, Roads and Bridges	0	0
610t	Parking Facilities	0	0
611t	Welfare	0	0
612t	Hospital	0	0
613t	Water	0	0
614t	Nursing Homes	0	0
615t	Conservation and Natural Resources	0	0
616t	Libraries	0	0
617t	Other	0	0
Code	Function	Construction	Land, Structures, and Equipment
Add/Update			

Click to Add/Update 

Audit Requirement and CPA Validation Checks

 Reminder: Option Selection Is Required for Special Purpose Districts with with Total Revenue Less Than \$850,000

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).

Assuming you didn't have Revenue of \$850,000 or more, choose one of the two options given. 

- OPTION #1** - I have selected this option because I already have a FY 2021 Audit of all my funds by a CPA. Selecting this option **requires an audit report to be filed with the Illinois Office of the Comptroller (IOC) for the fiscal year of filing**, and satisfies the option selection for fiscal years 2022-2024. Pending review and approval of the audit report, the audit report upload date will be awarded as the audit compliance date. Per IL law (50 ILCS 310/4), audits are due within 180 days after the close of the fiscal year of the governmental unit, and the IOC may also grant a 60-day extension for the filing of the audit report. Audit reports not filed by the final due date will be considered delinquent and subject to fines. No Audit will be due for the fiscal years of 2022-2024.
- OPTION #2** - Selecting this option **requires a Certified Copy of Vote document to be filed with the IOC for the fiscal year of filing**. You may use the template - Certification of 3/5 Majority Vote Form - found [here](#) to satisfy this requirement. If you choose not to use the template, your chosen certified copy of vote document must state that the annual financial report, a copy of which was provided to each member of that governmental unit's board of elected officials, presented either in person or by a live phone or web connection during a public meeting, was approved by a 3/5 majority vote. It must also include your government's name, unit code number, the fiscal year of the approved annual financial report, the printed name and signature of your government's official record keeper, and your government's official seal/stamp.

If your SWCD has a fiscal year revenue of \$850,000 or more, you **MUST** do an Annual Audit by a CPA and supply a copy of that audit to the Comptroller every year that your revenue is \$850,000 or more. And the screen you get will likely be different than the one above.


If your SWCD has a fiscal year revenue of less than \$850,000 you have other options, which include:

Option #1 – you have your accounts audited by a CPA (at least once in a four-year period) and you provide the Comptroller's office with a copy of said audit. Once you have submitted a copy of your audit, you do not need to submit another audit or submit a Certified Copy of Vote for the next three years. The Comptroller's Office will keep track of when you need to submit your next audit report...or you can choose to switch over to Option #2 at that time.

Option #2 – you do NOT have your accounts audited by a CPA firm, but rather present your annual financial report to your board and they approve the report by a 3/5 majority vote. If you choose this option, you must supply the Comptroller with a Certified Copy of Vote (a template is provided by the Comptroller). If you choose this option, you must present the report, have the board vote on its approval, and supply a Certified Copy of Vote every year.

Audit Requirement – Option #1

Audit Requirement and CPA Validation Checks

 **Reminder: Option #1 Selected for FY 2021 - No Audit Due for FY 2022 - 2024**

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). An Audit is Due for your government for the current FY.

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).

Please select **one** option below to indicate that your CPA is working as an Individual or to indicate which type of company the CPA performing the audit is working out of.

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

 Finish Up



Audit Requirement and CPA Validation Checks

The Department of Financial and Professional Regulations (IDFPR) issues a 9-digit license number to licensees. We have supplied you with the first three numbers of that license based on the selection you checked. You must enter the other six digits and then either hit the **TAB** key on your keyboard or click on the **Lookup** button on the page to display the licensee information. If you do not know the licensee number, click on the **Lookup** button and based on your selection a list of licensees will be displayed. 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.

Enter the active 9-digit License No: 065



 Finish Up

Audit Requirement and CPA Validation Checks

Please provide the following information for the Licensed Certified Public Accountant (LCPA) performing the Annual Audit for your government. The data displayed below was obtained from the Illinois Department of Financial and Professional Regulation. In order to complete this auditor check, please complete the licensee information below by filling in the blank fields. **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.

Enter the active 9-digit License No: 065023581

Last Name: MASTERS-STOUT	First Name: BRENDA M	<input type="text"/>
Address: 2581 ELEVATOR RD	Address 2: <input type="text"/>	Title: <input type="text"/>
City: SORENTO	State: IL	ZIP: 62086
Phone Number: <input type="text"/> Ext: <input type="text"/>	Fax: <input type="text"/>	E-mail: <input type="text"/>

 Finish Up

License Status: ACTIVE

5



1. After selecting Option #1 in the Comptroller AFR, the window to the left will appear.
2. You need to choose one of the options to describe your CPA/CPA firm. You may need to ask the CPA which choice is applicable.
3. After choosing the CPA type, a new window will open asking for the CPA License number. You will need to get this number from the CPA.
4. Enter the CPA License number and click the LOOKUP button.
5. A new window should open with the CPA information. Make sure their License Status is ACTIVE.
6. Click on the Add/Update button.

Note: If you chose a Public Accounting Firm or Professional Service Corporation in step 2, after you click the Add/Update button, you will also have to attach information (License number, etc.) of the individual CPA within the firm who completed your audit.

7. Click FINISH UP to continue

Audit Requirement – Option #1 continued

Insert screen shot of “Attach your Audit” page

Because my Audit for this fiscal year is not yet complete, I was not able to show you this screen.

After you enter the information about the CPA, the program will take you to the Finish Up/Error screen next. Then you have to fix your critical errors and hit SUBMIT before the program will take you to the page where you attach the pdf file of your scanned audit report. At the time of this training, I wasn't at a point where I was ready to hit submit for my FY21 AFR, so my apologies this screen shot is missing!

Audit Requirement – Option #2

1. After selecting Option #2 in the Comptroller AFR, the window below will appear.
2. You can access the Certification of Vote template by clicking the “here” outlined in the red box below.
3. Following the board meeting in which the board approves the annual financial report, complete the Certification of Vote form (or use your own with the same information).
4. Scan and save the completed Certification of Vote document to your computer.
5. Back in the AFT, click BROWSE next to the File Location box. Navigate to where you saved the Certification of Vote document and attach it (click on it).
6. Click on the UPLOAD CERTIFIED COPY OF VOTE button.



Attestation and Certified Copy of Vote is Due

Click on the button next to the File Location and navigate to the file location of the pdf you want to upload. Only pdf files will be accepted. If your pdf file is larger than 5 MB, it will be rejected!

If you need to replace your original document, the IOC must first process the original. Once the original has been processed by the IOC, a button will appear which will allow you to upload a "Request to Replace" document. When you have uploaded a "Request to Replace" document and the IOC has approved it, a button will appear which will allow you to upload your replacement of the original document.

NOTE: Uploaded files will be given an automated file name using the following format.

Certified Copy of Vote Document

Combines the word 'CertifiedVote' and your government's Unit Code. For example, a Certified Copy of Vote document for FY 2021 for Cook County, Unit Code 016/000/00 would receive a file name of 'CertifiedVoteFY202101600000'.

- By uploading this document, Macoupin Co Soil And Water Conservation District attests that the uploaded document certifying the vote has been SIGNED and DATED by the ELECTED Official responsible for certifying such votes by your government for FY 2021.
- Please note that ALL inappropriate uploads and ALL documents uploaded WITHOUT being SIGNED and DATED will be rejected.
- You may use the template - Certification of 3/5 Majority Vote Form - found [here](#) to satisfy this requirement. If you choose not to use the template, your chosen certified copy of vote document must state that the annual financial report, a copy of which was provided to each member of that governmental unit's board of elected officials, presented either in person or by a live phone or web connection during a public meeting, was approved by a 3/5 majority vote. It must also include your government's name, unit code number, the fiscal year of the approved annual financial report, the printed name and signature of your government's official record keeper, and your government's official seal/stamp.
- Once you have uploaded your Certificate Copy of Vote and it has been approved by the IOC ? please LOG BACK INTO COMPTROLLER CONNECT and SUBMIT your Annual Financial Report.

Upload Certified Copy of Vote

Unit Name: Macoupin Co Soil And Water Conservation District (056/010/17)

File Location: Browse... 5

File Name: CertVoteFY20210560101.pdf

Upload Certified Copy of Vote 6

[Click here to return to the previous page](#)



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

LOCAL GOVERNMENT DIVISION

3

CERTIFICATION OF 3/5 MAJORITY VOTE FORM

Name of Government:

Unit Code Number:

Pursuant to 50 ILCS 310/3, I, , the official record keeper of government, certify that a copy of the FY Annual Financial Report containing information required by the Comptroller, has been provided to each member of the governmental unit's board of elected officials, presented either in person or by a live phone or web connection during a public meeting, and was approved by a 3/5 majority vote.

Official Record Keeper Signature

Title

Date

Phone

(affix government or notary seal/stamp here)


Notary Signature

ALL FIELDS MUST BE PROPERLY COMPLETED TO BE AN APPROVED DOCUMENT


For questions regarding this form, contact the Local Government Division hotline: (877) 304-3899

As part of the FINISH UP process, you will see this screen appear. If you have CRITICAL errors, you MUST fix those prior to submitting your AFR. NON-CRITICAL errors don't have to be "fixed", but it is worth it to read through them. Each one will have blue words in the description you can click on to take you directly to that section to make changes if you need to.


Warning! Your Annual Financial Report will not be submitted until you scroll to the bottom of the page and click on the **Submit** button!

 Before you can proceed, the system checks to make sure your numbers are valid. If any errors have occurred, they appear below.

Non-Critical

 Reminder: Option #1 Selected for FY 2017 – No Audit Due for FY 2018 - 2020


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). An Audit is NOT Due for your government for the current FY. (If this is not the Option you meant to select, click here to remove all of your CPA Information and go back to select a different option.)

 Reminder: Option #1 Selected for FY 2021 – No Audit Due for FY 2022 - 2024


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). An Audit is Due for your government for the current FY. [If this is not the Option you meant to select, click here to remove all of your CPA Information and go back to select a different option.](#)

 Deferred Outflow of Resources?

You have not entered Deferred Outflow of Resources. [Click here](#) to go back and enter your amounts.

 Deferred Inflow of Resources?

You have not entered Deferred Inflow of Resources. [Click here](#) to go back and enter your amounts.


 Record Explanation for OTHER amounts

You must enter an explanation for all values entered in the OTHER fields on the Asset, Revenues, Expenditures, Fund Balance and Indebtedness screens. We show that you have not done so for 112f, 128f, 236f. Either remove your value(s) in the OTHER or supply an explanation for those categories. You can enter NO EXPLANATION REQUIRED and the category will not show up on the AFR. [Click here](#) to supply an Explanation.

If you click to provide an explanation for any of the entries you made, follow these steps for EACH explanation you need to give.

1. Click on the drop-down menu to select the category or the line for which you are providing an explanation.
2. Click the SELECT button.
3. Type your explanation in the box provided.
4. Click the Add/Update button.

Explanation or Comments - All Funds

 Record Explanation for OTHER amounts

You must enter an explanation for all values entered in the OTHER fields on the Asset, Revenues, Expenditures, Fund Balance and Indebtedness pages. We show that you have not done so for 112t,128t,236t,. Either remove your value(s) in the OTHER or supply an explanation for those categories. You can enter NO EXPLANATION REQUIRED and the category will not show up on the AFR.

Select the Category for the explanation and click on the "Select" button. Then enter your explanation for that category and click on the **Add/Update** button to submit changes (or additions). For an explanation of the list of available categories, go to [What's New](#) or to the [Internet Guide and FAQ](#). View the [Internet Guide & FAQ](#) for a more detailed explanation of how to use the new Explanations format.

1 → GEN ↓ Select ← 2

Add/Update

3

Add/Update ← 4

After you have double-checked everything, be sure to click the SUBMIT button to send the AFR!

In addition to a copy of this Power Point, you should also have a packet of handouts with:

Tips for completing the Comptroller Annual Financial Report (AFR)

- You will probably find it **incredibly helpful** if your Quickbooks accounts are organized into categories titled the same as the Comptroller's AFR lines. **See attached instructions sheet.** Also, if you have an audit done, you can ask the auditor to categorize your incomes and expenses using your Quickbooks category titles and explain it is to help you complete the Comptroller AFR.
- Do some information gathering before you get started with the online filing of the Comptroller AFR:
 - Run and print Quickbooks reports (or use your Audit report from your auditor):
 - Quickbooks standard Balance Sheet report for the fiscal year you are reporting on.
 - Quickbooks standard Profit & Loss report for the fiscal year you are reporting on.
 - If you organized your accounts as suggested in Item #1 above, you will find collapsing your Balance Sheet and your Profit & Loss reports will make filing the Comptroller AFR even easier. **See attached instructions sheet.**
 - If you have an audit done, use the Audit financial statements in lieu of the Quickbooks reports.
 - Make sure you have your entity's password for the Comptroller website (you may have to obtain it from whomever has been doing prior filings of the Comptroller AFR).
 - Make sure you have the names, addresses, phone numbers, email addresses for the people who will be listed as the following persons for your SWCD:
 - Contact Person – most likely the SWCD employee completing the report
 - Chief Executive Officer – most likely the SWCD Chairperson
 - Chief Financial Officer – most likely the SWCD Treasurer
 - Purchasing Agent – most likely the SWCD employee who orders/buys supplies
 - FOIA Officer – whoever is designated your SWCD Freedom of Information Act contact person

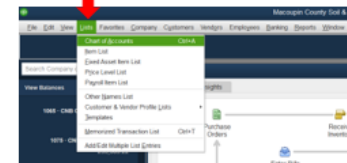
Note: The email address for each of these people will have to be verified by the Comptroller system. This means an email will be sent to each email address and someone will have to open that email and respond to it. The system will allow you to use the same email address for all 5 positions—should you choose to do that. If you do choose to use the same email, the email only has to be verified one time.

 - Find out the population of your county (or counties for combined SWCDs) from the Census Bureau. You can obtain this information from the Census Bureau website: <https://data.census.gov/>. Note: The census is only done once every ten years, so this number will remain the same for a ten-year period. The last census was done in 2020, so if you have the number from last year's report, it will be this same number on the Comptroller AFRs until 2030.
 - Find out the Equalized Assessed Value for your county (or counties for combined SWCDs). When you get to this entry point in the Comptroller AFR, there is a link imbedded there. I have NEVER found this link to be helpful. I call my County Clerk's office for the information. (My county put this information on their website a few years ago and the County Clerk's office walked me through how to locate the information for myself—which I now do every year.) This EAV number will likely change every year, so check the figure EVERY year.
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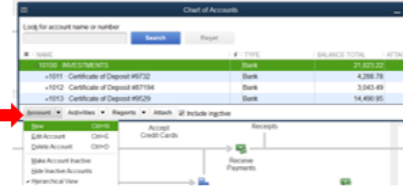
Organizing Quickbooks Accounts under Comptroller Report Headings

You may find it easier to complete your Comptroller AFR if you arrange your Quickbooks accounts under heading accounts that match the line names of the Comptroller's AFR (see the end of these instructions for another helpful tip and reason to consider rearranging your QB accounts). The following are instructions with Quickbooks screen shots to help you get started. These instructions use arranging Investments as the example, so, keep in mind you will need to repeat these steps for each "line" of the Comptroller AFR.

- Open your Chart of Accounts in Quickbooks by clicking on LISTS at the top of the Quickbooks screen and then clicking on CHART OF ACCOUNTS.

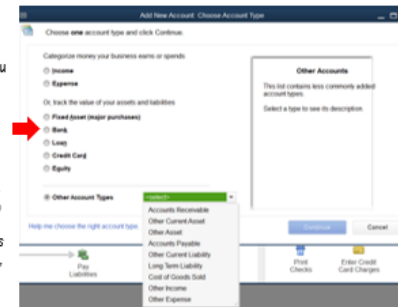


- In the **Chart of Accounts** window, click on the drop-down arrow next to ACCOUNT near the bottom of the window and then click NEW.



(Note: My Quickbooks already has these heading accounts created, so pretend you don't see the INVESTMENTS heading account in the screen shot to the right.)

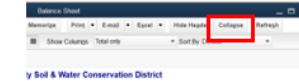
- In the **Add New Account - Choose Account Type** window, you need to select the type of account you want to add. The screen shot to the right shows you all the choices.



In the example that we are doing, we want to choose **BANK** as the type because we are wanting to put our Certificate of Deposit accounts under this new heading account (INVESTMENTS) we are creating. You are actually making the Certificate of Deposit accounts sub-accounts of the INVESTMENTS account. In order to do that, the type of accounts MUST be the same—i.e. the heading account (INVESTMENTS) must be the same as the sub-accounts (the 3 Certificate of Deposit accounts), which are BANK type accounts.

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Did you know you can COLLAPSE Quickbooks reports to show just those heading accounts (and their balances) you just created? With your Profit & Loss Report (or Balance Sheet) open, simply click on the COLLAPSE button at the top of the report...



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Macoupin County Soil & Water Conservation District Profit & Loss July 2020 through June 2021

Ordinary Income/Expense	Jul '20 - Jun '21
Income	
4000 - STATE GRANTS & STATE INCOME	66,211.95
4100 - FEDERAL & FED PASS-THRU GRANTS	19,792.50
4300 - CHARGES FOR SERVICES	69,213.63
4500 - MISCELLANEOUS ACTIVITIES	69,153.65
Total Income	224,371.73
Gross Profit	224,371.73
Expense	
5100 - GENERAL GOVERNMENT	70,302.72
5200 - CULTURE AND RECREATION	500.00
5300 - ENVIRONMENT	144,589.03
5700 - OFFICE BUILDING EXPENSE	20,789.64
Total Expense	236,172.39
Net Ordinary Income	-11,800.66
Net Income	-11,800.66

Tips for completing the Comptroller Annual Financial Report (AFR)

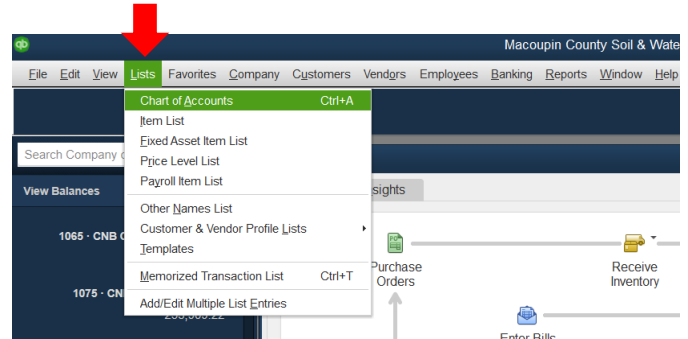
1. You will probably find it is **incredibly helpful** if your Quickbooks accounts are organized into categories titled the same as the Comptroller's AFR lines. **See attached instructions sheet.** Also, if you have an audit done, you can ask the auditor to categorize your incomes and expenses using your Quickbooks category titles and explain it is to help you complete the Comptroller AFR.
2. Do some information gathering before you get started with the online filing of the Comptroller AFR:
 - a. Run and print Quickbooks reports (or use your Audit report from your auditor):
 - i. Quickbooks standard Balance Sheet report for the fiscal year you are reporting on.
 - ii. Quickbooks standard Profit & Loss report for the fiscal year you are reporting on.
 - iii. If you organized your accounts as suggested in Item #1 above, you will find collapsing your Balance Sheet and your Profit & Loss reports will make filing the Comptroller AFR even easier. **See attached instructions sheet.**
 - iv. If you have an audit done, use the Audit financial statements in lieu of the Quickbooks reports.
 - b. Make sure you have your entity's password for the Comptroller website (*you may have to obtain it from whomever has been doing prior filings of the Comptroller AFR*).
 - c. Make sure you have the names, addresses, phone numbers, email addresses for the people who will be listed as the following persons for your SWCD:
 - i. **Contact Person** – most likely the SWCD employee completing the report
 - ii. **Chief Executive Officer** – most likely the SWCD Chairperson
 - iii. **Chief Financial Officer** – most likely the SWCD Treasurer
 - iv. **Purchasing Agent** – most likely the SWCD employee who orders/buys supplies
 - v. **FOIA Officer** – whoever is designated your SWCD Freedom of Information Act contact person

Note: The email address for each of these people will have to be verified by the Comptroller system. This means an email will be sent to each email address and someone will have to open that email and respond to it. The system will allow you to use the same email address for all 5 positions—should you choose to do that. If you do choose to use the same email, the email only has to be verified one time.
 - d. Find out the population of your county (or counties for combined SWCDs) from the Census Bureau. You can obtain this information from the Census Bureau website: <https://data.census.gov/> *Note: The census is only done once every ten years, so this number will remain the same for a ten-year period. The last census was done in 2020, so if you have the number from last year's report, it will be this same number on the Comptroller AFRs until 2030.*
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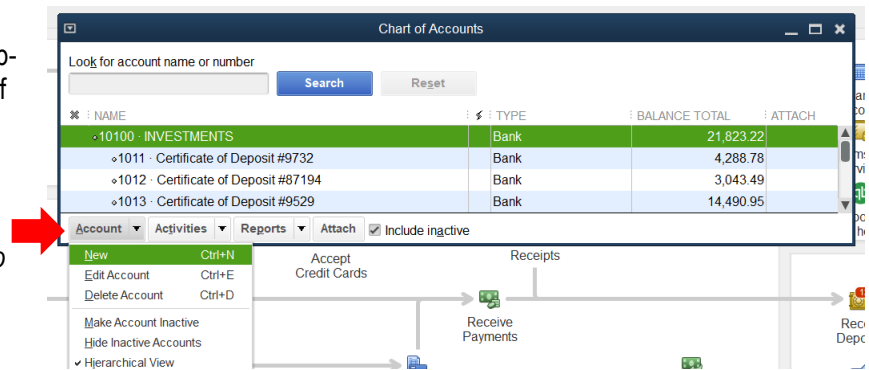
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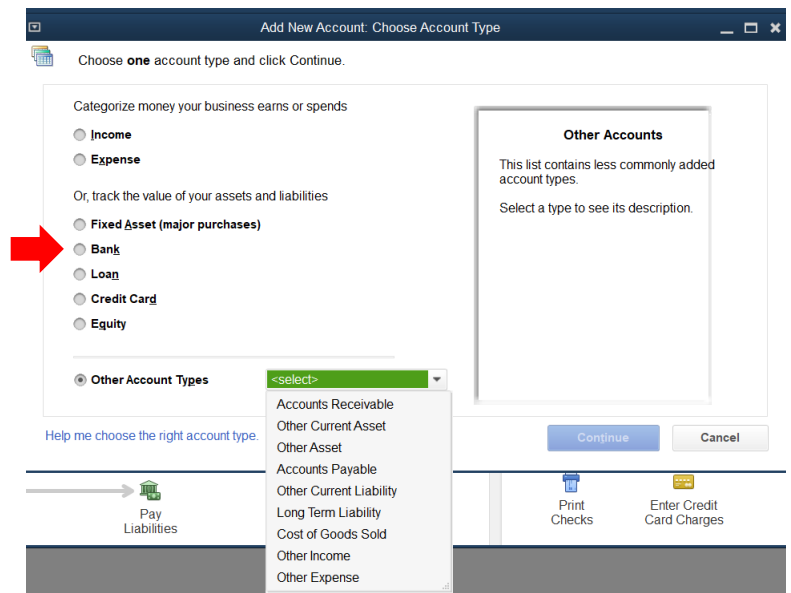
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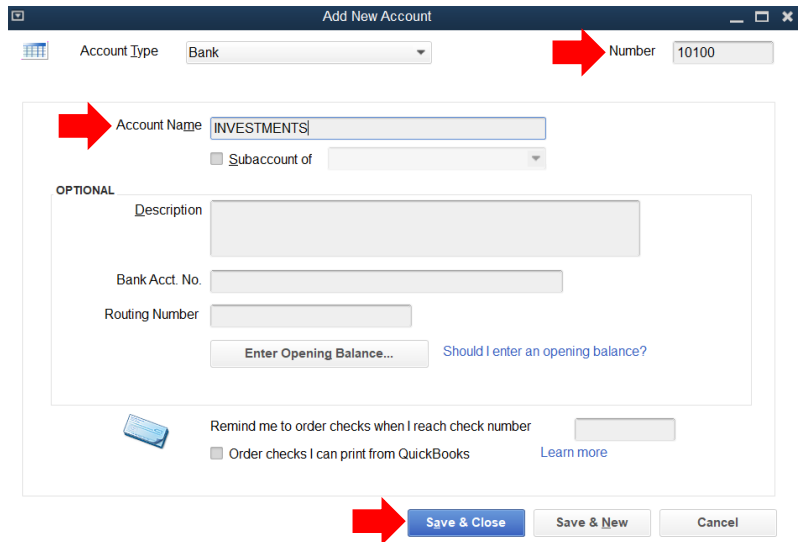
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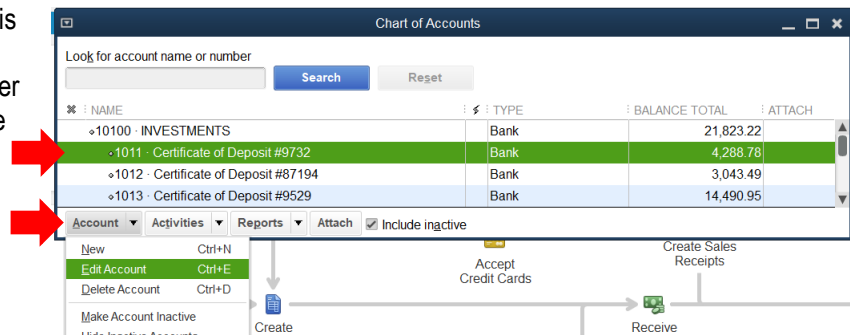


- In the Add New Account window, you will need to add an account NUMBER and an ACCOUNT NAME for your new heading account. Then click SAVE & CLOSE.

Recommendation: If your normal QB accounts are 4-digit numbers, make your heading accounts 5-digit numbers and use all capital letters for the heading accounts to help remind you they are just for use as a group heading title and you won't actually be "using them for dollar amounts".

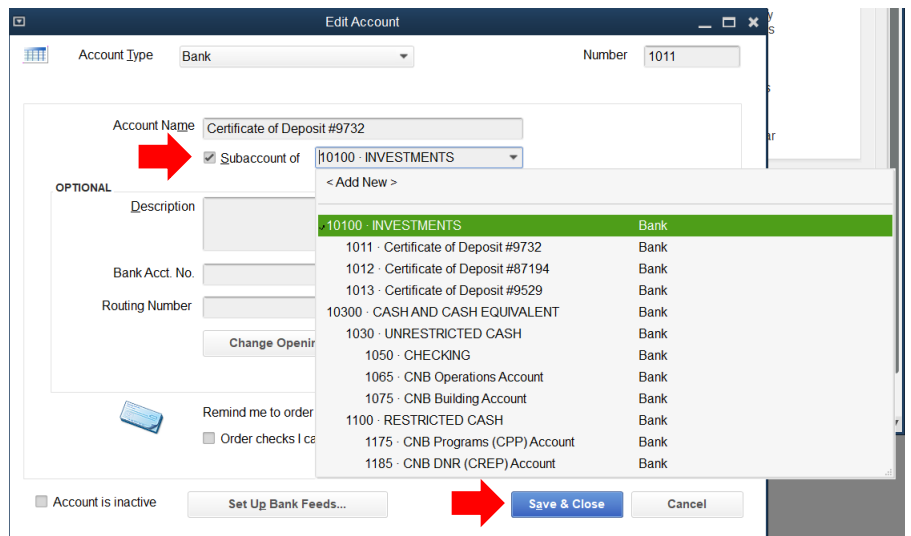


- After your heading account (INVESTMENTS) is added, go back to your Chart of Accounts. Highlight the first account you want to put under the new INVESTMENTS heading and click the drop-down arrow next to ACCOUNT near the bottom of the window and then click EDIT ACCOUNT.



- In the Edit Account window, click the box in front of SUBACCOUNT OF to place a check in the box. Then click on the drop-down arrow in the box to the right of SUBACCOUNT OF, find the new heading account (INVESTMENTS) and click on it. Then click on SAVE & CLOSE.

Repeat steps 5 and 6 for all the accounts you want placed under this heading account.



- Repeat Steps 2 through 6 for each of the heading accounts you need to make. Yes, it is a long and tedious process, but check out the next page to see a very impressive Quickbooks trick that will work if you spend the time to organize your accounts as described above.

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Macoupin County Soil & Water Conservation District
Profit & Loss
July 2020 through June 2021

Ordinary Income/Expense	Jul '20 - Jun '21
Income	
4000 - STATE GRANTS & STATE INCOME	
4010 - IL DEPARTMENT OF AG	
4011 - District Operations	40,721.65
4030 - C-2000 CPP Funds	24,850.04
4039 - IDA Cover Crop Initiatives	640.26
Total 4010 - IL DEPARTMENT OF AG	66,211.95
Total 4000 - STATE GRANTS & STATE INCOME	66,211.95
4100 - FEDERAL & FED PASS-THRU GRANTS	
4140 - AISWCD Contribution Agreements	
4141 - NRCS Assistance Contr. Agree.	19,792.50
Total 4140 - AISWCD Contribution Agreements	19,792.50
Total 4100 - FEDERAL & FED PASS-THRU GRANTS	19,792.50
4300 - CHARGES FOR SERVICES	
4310 - SALES INCOME	
4318 - Flat Books	1,305.00
4315 - QUIGA Seed Sales	680.00
Total 4310 - SALES INCOME	1,985.00
4500 - SPECIAL PROJECTS	
4586 - AFT Watershed Pjct Rmbursemt	7,438.62
4587 - USGS Water Monitoring Project	59,798.01
Total 4500 - SPECIAL PROJECTS	67,236.63
Total 4300 - CHARGES FOR SERVICES	69,213.63
4500 - MISCELLANEOUS ACTIVITIES	
4530 - Miscellaneous Income	97.25
4570 - Building Rent Income	69,956.40
Total 4500 - MISCELLANEOUS ACTIVITIES	69,153.65
Total Income	224,371.73
Gross Profit	224,371.73
Expense	
5100 - GENERAL GOVERNMENT	
5110 - PAYROLL EXPENSES	
5111 - GROSS SALARY	
5111.02 - AC Salary	50,285.60
Total 5111 - GROSS SALARY	50,285.60
5112 - District Social Security	3,117.81
5113 - District Medicare Payroll	726.14
5114 - District Unemployment	67.47
5116 - EMPLOYEE TRAVEL/TRAINING	
5116.01 - AC Travel	0.00
5116.02 - AC Travel	0.00
Total 5116 - EMPLOYEE TRAVEL/TRAINING	0.00
5117 - AC Insurance Expense	1,856.40
Total 5110 - PAYROLL EXPENSES	56,076.42
5130 - DIR EXPENSE	
5133 - Travel/Mileage	159.85
5134 - Meetings	15.17
5135 - INSURANCE	
5135.01 - General Liability	2,539.00
5135.03 - District Dm. Comp. Exp.	2,348.08
5135.04 - Unemployment Ins. Liability	691.00
5135.05 - Worker's Comp. & Equip. Liab.	651.00
Total 5135 - INSURANCE	6,229.08
Total 5130 - DIR EXPENSE	7,104.10
5140 - DUES EXPENSES	
5141 - NRCD	250.00
5143 - AISWCD	1,223.00
Total 5140 - DUES EXPENSES	1,473.00
5150 - DISTRICT OFFICE EXPENSES	
5151 - Audit expense	4,800.00
5153 - Postage	200.00
5154 - Supplies	510.20
5156 - Computer Service Agreement	120.00
5158 - Bank Services	15.00
Total 5150 - DISTRICT OFFICE EXPENSES	5,645.20
5180 - Miscellaneous Expenses	
5180 - Miscellaneous Expenses - Other	5.00
Total 5180 - Miscellaneous Expenses	5.00
5190 - ADJUSTING EXPENSES	
5194 - Transfer between accounts	0.00
Total 5190 - ADJUSTING EXPENSES	0.00
Total 5100 - GENERAL GOVERNMENT	70,302.72
5200 - CULTURE AND RECREATION	
5210 - EDUCATION	
5213 - Donations	500.00
Total 5210 - EDUCATION	500.00
Total 5200 - CULTURE AND RECREATION	500.00
5300 - ENVIRONMENT	
5310 - C-2000 PROJECTS	
5311 - C-2000 CPP Payments	31,628.85
Total 5310 - C-2000 PROJECTS	31,628.85
5320 - SALES EXPENSES	
5324 - Flat Book purchases	4,452.90
Total 5320 - SALES EXPENSES	4,452.90
5340 - OTHER ENVIRONMENTAL PROJECTS	
5349 - AFT Agmt for Macoupin Creek	9,759.12
5350 - SEP - Suppl Enviro Project Exp	38,363.15
5351 - USGS Water Monitoring Expense	59,798.01
Total 5340 - OTHER ENVIRONMENTAL PROJECTS	108,920.28
Total 5300 - ENVIRONMENT	144,589.03
5700 - OFFICE BUILDING EXPENSE	
5720 - Building Maintenance	
5721 - Building Repairs	120.63
Total 5720 - Building Maintenance	120.63
5730 - Janitorial Services	3,400.00
5780 - Parking Lease Expense	2,700.00
5790 - Building Services and Supplies	
5791 - Building Supplies	132.18
5792 - Building Electrical and Gas	4,427.98
5793 - Building Water	377.25
5794 - Building Waste Disposal	699.60
5795 - Building Pest Control	340.00
5796 - Building Lawn Care	1,638.00
5797 - Building Snow Removal	870.00
5798 - Building Inspections	75.00
Total 5790 - Building Services and Supplies	8,060.01
Total 5700 - OFFICE BUILDING EXPENSE	20,780.04
Total Expense	236,172.39
Net Ordinary Income	-11,800.66
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