

# FY 2009 Annual Financial Report

## Multi-Purpose Long Form

CC Copy - 12/30/2009 10:37:27AM

**DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.**

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Champaign City Township

County: CHAMPAIGN

Unit Code: 010/040/01

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Champaign City Township as of the end of this fiscal year.

Written signature of government official

Date

Pamela Borowski, Supervisor

Please Sign

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

### STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete?

\_\_\_\_\_ Yes \_\_\_\_\_ No

A. <b>Contact Person</b> (elected or appointed official responsible for filling out this form):		B. <b>Chief Executive Officer</b> (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. <b>Chief Financial Officer</b> (elected or appointed official responsible for maintaining the government's financial records):	
Pamela	Borowski	Pam	Borowski	Pamela	Borowski
Supervisor		Supervisor		Supervisor	
603 S Randolph		603 S. Randolph		603 S. Randolph	
Champaign		Champaign		Champaign	
IL		IL		IL	
61820		61820		61820	
Phone: 2173524500		Phone: 2173524500		Phone: 2173524500	
Fax: 2173526043		Fax: 2173524500		Fax: 2173526043	
E-mail: pam@pamborowski.com		E-mail: pam@pamborowski.com		E-mail: pam@pamborowski.com	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 06/30/2009

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially changed.

**STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE AND TIF**

**A. Has your government implemented GASB 34 in FY 2009 reporting or in previous reporting years?**  X  Yes   No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

**B. Which type of accounting system does Champaign City Township use:**

Cash - with no assets (Cash Basis)  X  Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis)   Combination (explain)

**C. Does the government have bonded debt this reporting fiscal year?**   Yes  X  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

G.O. Bonds   Revenue Bonds   Alternate Revenue Bonds

**D. Does the government have debt, other than bonded this reporting fiscal year?**   Yes  X  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

Contractual Commitments   Other (Explan) \_\_\_\_\_

**E. Does Champaign City Township own a public utility company?**   Yes  X  No

**F. Is Champaign City Township a home rule unit?**   Yes  X  No

**G. Does Champaign City Township have a Tax Increment Finance (TIF) district?**   Yes  X  No

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**STEP 4: POPULATION, EAV AND EMPLOYEES**

^What is the total <b>population</b> of Champaign City Township?	75,254
What is the total <b>EAV</b> of Champaign City Township?	\$ 1,481,317,945
*How many <b>full time employees</b> are paid?	7
*How many <b>part time employees</b> are paid?	0
What is the <b>total salary</b> paid to all employees?	\$ 310,119

^Or provide estimated population

\*Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Champaign City Township	\$679,668		06/30	
<b>Total Appropriations</b>	<b>\$679,668</b>			

\*Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 9.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**STEP 7: AUDITS**

Provide CPA's information if Champaign City Township is required to submit an audit to the Office of the Comptroller.

Firm Name:	Lauterbach & Amen, LLP
CPA's first name:	Ronald
CPA's last name:	Amen
CPA's Title:	Partner
Address:	27W457 Warrenville Rd
City:	Warrenville
State:	IL
ZIP:	60555
Phone:	630-393-1483
Fax:	630-393-2516
Email:	ramen@lauterbachamen.com
State Registration Number:	066-0003655

**STEP 8: OTHER GOVERNMENTS**

Indicate any payments Champaign City Township made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	23,287
All other intergovernmental payments	0

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**STEP 9: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2009 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, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
General Fund	387,648	General Fund	06/30
General Assistance Fund	151,333	Special Revenue Fund	06/30
IMRF Fund	0	Special Revenue Fund	06/30
Social Security Fund	0	Special Revenue Fund	06/30
<b>Total Expenditures</b>	538,981		

**B. Does Champaign City Township 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.

Yes       No

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**STEP 10: GOVERNMENTAL ENTITIES**

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

Entity Name	Relationship
City of Champaign Township	Primary Unit

**STEP 11: REPORTING**

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

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

**Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>		Report In Whole Numbers			
101t	Cash and Cash Equivalent	479,751	0	0	0
102t	Investments	0	0	0	0
115t	Receivables	326,876	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	37,426	0	0	0
117t	Other Capital Assets	0	0	0	0
120t	<b>TOTAL ASSETS</b>	844,053	0	0	0

**Liabilities**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>		Report In Whole Numbers			
122t	All Payables	17,296	0	0	0
132t	Deferred Revenues	312,790	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
<b>Non-Current/Long-Term Liabilities</b>		Report In Whole Numbers			
129t	Due Within One Year	1,984	0	0	0
130t	Due Beyond One Year	7,936	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	<b>TOTAL LIABILITIES</b>	340,006	0	0	0

**Net Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	37,426	0	0	0
148t	Net Assets - Restricted	266,908	0	0	0
149t	Net Assets - Unrestricted	199,713	0	0	0
146t	<b>TOTAL NET ASSETS</b>	504,047	0	0	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	844,053	0	0	0

**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
------	------------------------------------	---------	-----------------	------------------	--------------	------------	------------------	-----------	--------------------------------------

**Local Taxes**

Report In Whole Numbers

<b>201t</b>	<b>Property Tax</b>	393,664	101,005	0	0	0	0	0	0
<b>202t</b>	<b>Local Sales Tax</b>	0	0	0	0	0	0	0	0
<b>203t</b>	<b>Utilities Tax</b>	0	0	0	0	0	0	0	0
<b>203a</b>	Electric Utilities	0	0	0	0	0	0	0	0
<b>203b</b>	Water Utilities	0	0	0	0	0	0	0	0
<b>203c</b>	Communications Utilities	0	0	0	0	0	0	0	0
<b>203d</b>	Other Utilities Tax (Explain)	0	0	0	0	0	0	0	0
<b>204t</b>	<b>Other Taxes (Explain)</b>	0	0	0	0	0	0	0	0

**Intergovernmental Receipts & State or Federal Grants**

<b>211t</b>	<b>State Income Tax</b>	0	0	0	0	0	0	0	0
<b>212t</b>	<b>State Sales Tax</b>	0	0	0	0	0	0	0	0
<b>213t</b>	<b>State Motor Fuel Tax</b>	0	0	0	0	0	0	0	0
<b>214t</b>	<b>State Replacement Tax</b>	90,259	0	0	0	0	0	0	0
<b>205t</b>	<b>State Gaming Tax(es)</b>	0	0	0	0	0	0	0	0
<b>215t</b>	<b>Other State Sources (Explain)</b>	0	0	0	0	0	0	0	0
<b>215a</b>	General Support	0	0	0	0	0	0	0	0
<b>215b</b>	Public Welfare	0	0	0	0	0	0	0	0
<b>215c</b>	Health and/or Hospitals	0	0	0	0	0	0	0	0
<b>215d</b>	Streets and Highways	0	0	0	0	0	0	0	0
<b>215e</b>	Culture and Recreation	0	0	0	0	0	0	0	0
<b>215f</b>	Housing and Community Dev	0	0	0	0	0	0	0	0
<b>215g</b>	Water Supply System	0	0	0	0	0	0	0	0
<b>215h</b>	Electric/Gas Power System	0	0	0	0	0	0	0	0
<b>215i</b>	Mass Transit	0	0	0	0	0	0	0	0
<b>215j</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>225t</b>	<b>Federal Sources</b>	0	0	0	0	0	0	0	0
<b>225a</b>	General Support	0	0	0	0	0	0	0	0
<b>225b</b>	Public Welfare	0	0	0	0	0	0	0	0
<b>225c</b>	Health and/or Hospitals	0	0	0	0	0	0	0	0
<b>225d</b>	Streets and Highways	0	0	0	0	0	0	0	0
<b>225e</b>	Culture and Recreation	0	0	0	0	0	0	0	0
<b>225f</b>	Housing and Community Dev	0	0	0	0	0	0	0	0
<b>225g</b>	Water Supply System	0	0	0	0	0	0	0	0



**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
------	------------------------------------	---------	-----------------	------------------	--------------	------------	------------------	-----------	--------------------------------------

**Intergovernmental Receipts & State or Federal Grants**

225h	Electric/Gas Power System	0	0	0	0	0	0	0	0
225i	Mass Transit	0	0	0	0	0	0	0	0
225j	Other (Explain)	0	0	0	0	0	0	0	0
226t	<b>Other Intergovernmental (Explain)</b>	0	0	0	0	0	0	0	0

**Other Sources**

231t	<b>Licenses and Permits</b>	0	0	0	0	0	0	0	0
233t	<b>Fines and Forfeitures</b>	0	0	0	0	0	0	0	0
234t	<b>Charges for Services</b>	0	0	0	0	0	0	0	0
234a	Water Utilities	0	0	0	0	0	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	0	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	0	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	0	0	0	0
234g	Parking	0	0	0	0	0	0	0	0
234h	Housing	0	0	0	0	0	0	0	0
234i	Highway or Bridge Tolls	0	0	0	0	0	0	0	0
234j	Culture and Recreation	0	0	0	0	0	0	0	0
234k	Other (Explain)	0	0	0	0	0	0	0	0
235t	<b>Interest</b>	1,897	735	0	0	0	0	0	0
236t	<b>Miscellaneous (Explain)</b>	11,379	41,078	0	0	0	0	0	0
240t	<b>Total Receipts and Revenue</b>	497,199	142,818	0	0	0	0	0	0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter all Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
Report In Whole Numbers									
<b>251t</b>	<b>General Government</b>	387,648	85,003	0	0	0	0	0	0
<b>251a</b>	Financial Administration	0	0	0	0	0	0	0	0
<b>251b</b>	General Administrative Buildings	0	0	0	0	0	0	0	0
<b>251c</b>	Central Administration	387,648	85,003	0	0	0	0	0	0
<b>251d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>252t</b>	<b>Public Safety</b>	0	0	0	0	0	0	0	0
<b>252a</b>	Police	0	0	0	0	0	0	0	0
<b>252b</b>	Fire	0	0	0	0	0	0	0	0
<b>252c</b>	Regulation - Building Inspection	0	0	0	0	0	0	0	0
<b>252d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>253t</b>	<b>Corrections</b>	0	0	0	0	0	0	0	0
<b>254t</b>	<b>Judiciary and Legal</b>	0	0	0	0	0	0	0	0
<b>255t</b>	<b>Transportation and Public Works</b>	0	0	0	0	0	0	0	0
<b>255a</b>	Streets and Highways	0	0	0	0	0	0	0	0
<b>255b</b>	Airports	0	0	0	0	0	0	0	0
<b>255c</b>	Parking Meters	0	0	0	0	0	0	0	0
<b>255d</b>	Parking Facilities	0	0	0	0	0	0	0	0
<b>255e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>256t</b>	<b>Social Services</b>	0	66,330	0	0	0	0	0	0
<b>256a</b>	Welfare	0	66,330	0	0	0	0	0	0
<b>256b</b>	Health (Other than hospitals)	0	0	0	0	0	0	0	0
<b>256c</b>	Hospital Operations	0	0	0	0	0	0	0	0
<b>256d</b>	Cemeteries	0	0	0	0	0	0	0	0
<b>256e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>257t</b>	<b>Culture and Recreation</b>	0	0	0	0	0	0	0	0
<b>257a</b>	Library	0	0	0	0	0	0	0	0
<b>257b</b>	Parks	0	0	0	0	0	0	0	0
<b>257c</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>258t</b>	<b>Housing</b>	0	0	0	0	0	0	0	0
<b>275t</b>	<b>Environment</b>	0	0	0	0	0	0	0	0
<b>275a</b>	Sewage	0	0	0	0	0	0	0	0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter all Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
Report In Whole Numbers									
<b>275b</b>	Solid Waste Management	0	0	0	0	0	0	0	0
<b>275c</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>259t</b>	<b>Debt</b>	0	0	0	0	0	0	0	0
<b>259a</b>	Interest	0	0	0	0	0	0	0	0
<b>259b</b>	Principal	0	0	0	0	0	0	0	0
<b>271t</b>	<b>Public Utility Company</b>	0	0	0	0	0	0	0	0
<b>271a</b>	Water	0	0	0	0	0	0	0	0
<b>271b</b>	Electric	0	0	0	0	0	0	0	0
<b>271c</b>	Transit	0	0	0	0	0	0	0	0
<b>271d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>272t</b>	<b>Depreciation</b>	0	0	0	0	0	0	0	0
<b>280t</b>	<b>Capital Outlay</b>	0	0	0	0	0	0	0	0
<b>260t</b>	<b>Other Expenditures (Explain)</b>	0	0	0	0	0	0	0	0
<b>270t</b>	<b>Total Expenditures/Expense</b>	387,648	151,333	0	0	0	0	0	0

**Fund Balances and Other Financing Sources (Uses)**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	109,551	-8,515	0	0	0	0	0	0
302t	Operating transfers in	17,986	0	0	0	0	0	0	0
303t	Operating transfers out	0	-17,986	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	127,537	-26,501	0	0	0	0	0	0
307t	Previous year fund balance	100,222	275,283	0	0	0	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	227,759	248,782	0	0	0	0	0	0

**Statement of Indebtedness**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>
Report in Whole Numbers								
<b>General Obligation Bonds</b>	<b>400</b>		<b>406</b>		<b>412</b>		<b>418</b>	
Water	400a		406a		412a		418a	
Electric	400b		406b		412b		418b	
Transportation	400c		406c		412c		418c	
Housing	400d		406d		412d		418d	
Other (Explain)	400e		406e		412e		418e	
<b>Revenue Bonds</b>	<b>401</b>		<b>407</b>		<b>413</b>		<b>419</b>	
Water	401a		407a		413a		419a	
Electric	401b		407b		413b		419b	
Transportation	401c		407c		413c		419c	
Housing	401d		407d		413d		419d	
Other (Explain)	401e		407e		413e		419e	
<b>Alternate Revenue Bonds</b>	<b>402</b>		<b>408</b>		<b>414</b>		<b>420</b>	
<b>Contractual Commitments</b>	<b>403</b>		<b>409</b>		<b>415</b>		<b>421</b>	
<b>Other (Explain)</b>	<b>404</b>		<b>410</b>		<b>416</b>		<b>422</b>	
<b>Total Debt</b>	<b>405</b>		<b>411</b>		<b>417</b>		<b>423</b>	

Explanation or Comments:

**Gen** Champaign City Township does not have sub-categories for Revenues.

**\* Champaign City Township Capital Outlay**

Code	Function	These are not funds	
		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

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.