



**STATE OF ILLINOIS  
COMPTROLLER**

**SUSANA A. MENDOZA**

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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.

**FY 2023 Annual Financial Report**

**Special Purpose Long Form**

CCIF Copy - 10/19/2023 3:50:19 PM

Unit Name : Glenside Fire Protection District

County : Dupage

Unit Code : 022/135/06

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Glenside Fire Protection District as of the end of this fiscal year.

Written signature of government official

**Rich Cassady, Chief**

Please Sign :

Date :

10/23/2023

Unit Name : Glenside Fire Protection District

Unit Code : 022/135/06

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete?

Yes  No

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Rich	Cassady	Rich	Cassady	Rich	Cassady
Chief		Chief		Chief	
1608 Bloomingdale Rd		1608 Bloomingdale Rd		1608 Bloomingdale Rd	
Glendale Heights		Glendale Heights		Glendale Heights	
IL 60139		IL 60139		IL 60139	
Phone: (630) 668-5323 Ext.		Phone: (630) 668-5323 Ext.		Phone: (630) 668-5323 Ext.	
Fax:		Fax:		Fax:	
E-Mail: RCassady@glensidefire.org		E-Mail: RCassady@glensidefire.org		E-Mail: RCassady@glensidefire.org	
<b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		<b>E. FOIA Officer</b> (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)			
Rich	Cassady	Rich	Cassady		
Chief		Chief			
1608 Bloomingdale Rd		1608 Bloomingdale Rd			
Glendale Heights		Glendale Heights			
IL 60139		IL 60139			
Phone: (630) 668-5323 Ext.		Phone: (630) 668-5323 Ext.			
Fax:		Fax:			
E-Mail: RCassady@glensidefire.org		E-Mail: RCassady@glensidefire.org			

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.

Unit Name : Glenside Fire Protection District

Unit Code : 022/135/06

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 4/30/2023

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

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

**P1. Has your government commenced dissolution proceedings?**     \_\_\_ Yes     X No     **Dissolution Filing Date**     \_\_\_

**A. Has your government implemented GASB 34 in FY 2023 reporting or in previous reporting years?**     X Yes     \_\_\_ No

**B. Which type of accounting system does Glenside Fire Protection District 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 and Debt Limitations and Future Debt pages, located on page F5 and F6.

\_\_\_ G.O.Bonds     \_\_\_ Revenue Bonds     \_\_\_ Alternative Revenue Bonds

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

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

\_\_\_ Contractual Commitments     X Other (Explain)     OPEB, Comp Abs, NPL

**E. Does the government own or operate a public utility company?**     \_\_\_ Yes     X No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

\_\_\_ Water/Sewer     \_\_\_ Electric/Gas/Transit     \_\_\_ 911 Telephone/Telecommunications     \_\_\_ Other \_\_\_\_\_

**F. Does the government have a pension funds or other retirement benefits this reporting fiscal year?**     X Yes     \_\_\_ No

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

\_\_\_ Illinois Municipal Retirement Fund (IMRF)     \_\_\_ Police Pension     X Fire Pension     \_\_\_ Sheriff's Law Enforcement Personnel Plan (SLEP)  
\_\_\_ Other Pension     X Other Post Employment Benefits (OPEB)

Unit Name : Glenside Fire Protection District

Unit Code : 022/135/06

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

What is the total <b>population</b> of Glenside Fire Protection District?^	34,000
What is the total <b>EAV</b> of Glenside Fire Protection District?	\$674,777,860
How many <b>full time employees</b> are paid?*	20
How many <b>part time employees</b> are paid?*	14
What is the <b>total salary</b> paid to all employees?	\$2,809,029

^ 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 <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Glenside Fire Protection District	\$8,316,400		04/30	
<b>Total Appropriations</b>	\$8,316,400			

\* 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 8.

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

Unit Name : Glenside Fire Protection District

Unit Code : 022/135/06

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Glenside Fire Protection District 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	\$85,618
All other intergovernmental payments	\$0

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY 2023 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
Ambulance	\$2,139,480	General Fund	04/30
Audit	\$12,265	Special Revenue Fund	04/30
Capital Improvements	\$937,929	Capital Projects Fund	04/30
Corporate	\$3,016,960	General Fund	04/30
Foreign Fire Insurance	\$23,154	Special Revenue Fund	04/30
Liability Insurance	\$441,041	Special Revenue Fund	04/30
Pension	\$1,142,604	Fiduciary Fund	04/30
<b>Total Expenditures</b>	<b>\$7,713,433</b>		

B. Does Glenside Fire Protection 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.

Yes  No

Unit Name : Glenside Fire Protection District

Unit Code : 022/135/06

**STEP 9: 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

**STEP 10: 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"/> - DCEO	<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 checked="" type="checkbox"/> - Other - <input type="checkbox"/> N

## Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$9,211,826	\$0	\$1,574,842	\$0
102t	Investments	\$0	\$0	\$14,697,011	\$0
115t	Receivables	\$5,853,253	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$92,769	\$0	\$530	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$3,844,225	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$500,000	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$19,502,073	\$0	\$16,272,383	\$0
150t	Deferred Outflow of Resources	\$1,814,466	\$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>					
122t	All Payables	\$360,492	\$0	\$985	\$0
132t	Deferred Revenues	\$50,200	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$79,437	\$0	\$0	\$0
130t	Due Beyond One Year	\$8,406,892	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$8,897,021	\$0	\$985	\$0
155t	Deferred Inflow of Resources	\$6,199,806	\$0	\$0	\$0

## Net Position

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	\$4,344,225	\$0	\$0	\$0
148t	Net Position - Restricted	\$437,128	\$0	\$16,271,398	\$0
149t	Net Position - Unrestricted	\$1,438,359	\$0	\$0	\$0
146t	<b>Total Net Position</b>	\$6,219,712	\$0	\$16,271,398	\$0

**Revenues and Receipts**

<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>
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
201t	Property Tax	\$4,727,092	\$545,507	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$50,651	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$39,366	\$5,714	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$94,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Local Sources</b>									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$1,084,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$0	\$0	\$43,074	\$0	\$0	\$0	\$68,898	\$0
236t	Miscellaneous (Explain)	\$148,879	\$0	\$0	\$0	\$0	\$0	\$1,096,809	\$0
240t	<b>Total Receipts and Revenue</b>	<b>\$6,093,840</b>	<b>\$601,872</b>	<b>\$43,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,165,707</b>	<b>\$0</b>



**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>
<b>Report In Whole Numbers</b>									
251t	General Government	\$0	\$290,553	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$5,156,440	\$185,907	\$0	\$0	\$0	\$0	\$1,130,969	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$937,929	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$11,635	\$0
270t	<b>Total Expenditures/Expense</b>	<b>\$5,156,440</b>	<b>\$476,460</b>	<b>\$937,929</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,142,604</b>	<b>\$0</b>

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**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
<b>Report In Whole Numbers</b>									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$937,400	\$125,412	(\$894,855)	\$0	\$0	\$0	\$23,103	\$0
302t	Operating transfers in	\$0	\$0	\$1,149,857	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	(\$1,149,857)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$201,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	(\$11,307)	\$125,412	\$255,002	\$0	\$0	\$0	\$23,103	\$0
307t	Previous year fund balance	\$2,079,457	\$341,829	\$6,409,441	\$0	\$0	\$0	\$16,248,295	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$2,068,150	\$467,241	\$6,664,443	\$0	\$0	\$0	\$16,271,398	\$0

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**Statement of Indebtedness (Governmental & Proprietary combined)**

<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>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	400	\$0	406	\$0	412	\$0	418	\$0	\$0		0.00%	0.00%
<b>Revenue Bonds</b>	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
<b>Alternate Revenue Bonds</b>	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
<b>Other (Explain)</b>	404	\$7,658,732	410	\$895,642	416	\$68,045	422	\$8,486,329	\$0		0.00%	0.00%
<b>Total Debt</b>	405	\$7,658,732	411	\$895,642	417	\$68,045	423	\$8,486,329				

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**Debt Limitations and Future Debt**

\_\_\_ I certify that Glenside Fire Protection District does not have Legal Debt Limitation

\_\_\_ Based on Statute

\_\_\_ Based on Other

Total Legal Debt Limitation: \$19,399,863

Total Debt Applicable to the limit: \$0

Legal Debt Margin: \$19,399,863

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2024	\$0	\$0	\$0
2025	\$0	\$0	\$0
2026	\$0	\$0	\$0
2027	\$0	\$0	\$0
2028	\$0	\$0	\$0
2029-2033	\$0	\$0	\$0
2034-2038	\$0	\$0	\$0
2039-2043	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Please provide a summary of the authorized debt limitations, including any statutory references.

**Pension Funds / Retirement Benefits**

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2021	2022	2023
500	Actuarial Valuation Date (VD)							04/30/2021	04/30/2022	04/30/2023
500a	Reporting Date (RD)							04/30/2021	04/30/2022	04/30/2023
500b	Measurement Date (MD)							04/30/2021	04/30/2022	04/30/2023
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$22,668,436	\$22,959,041	\$23,661,488
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$17,256,615	\$16,248,295	\$16,271,398
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,411,821	\$6,710,746	\$7,390,090
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.12%	70.77%	68.76%
505	Net Pension Obligation/ Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$5,411,821	\$6,710,746	\$7,390,090

**Enter All Amounts in Whole Numbers**

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2021	2022	2023
500	Actuarial Valuation Date (VD)							04/30/2021	04/30/2022	04/30/2023
500a	Reporting Date (RD)							04/30/2021	04/30/2022	04/30/2023
500b	Measurement Date (MD)							04/30/2021	04/30/2022	04/30/2023
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$648,286	\$607,762	\$753,506
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$648,285	\$607,761	\$753,505
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$648,286	\$607,762	\$753,506

**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	\$921,370
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.

<u>Type</u>	<u>Explanation</u>
112t	Prepays
117t	Capital assets not being depreciated
204t	Foreign fire insurance
236t	Refunds, miscellaneous revenue, and insurance reimbursement
260t	Investment expense
305t	proceeds from sale of equip
404t	OPEB, Comp Abs, NPL
410t	OPEB, Comp Abs, NPL
416t	OPEB, Comp Abs, NPL

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CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

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)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003284</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>SIKICH LLP</u>		
Address:	<u>1415 W DIEHL ROAD</u>	Address 2:	<u>1415 W DIEHL ROAD</u>
City:	<u>NAPERVILLE</u>	State:	<u>IL</u> ZIP: <u>60563</u>
Phone:	<u>6305668400</u> Ext. _____	Fax:	<u>Sikich LLP</u> E-Mail: <u>Brian.lefevre@sikich.com</u>
Last Name:	<u>LeFevre</u> First Name: <u>Brian</u>	Title:	_____
Phone:	_____ Ext. _____	E-Mail:	_____



**Non-Critical**

Amount in 417t, but not in 259t

Office of the Comptroller, Susana A. Mendoza  
FY 2023 AFR  
Special Purpose Form

