

**ANNUAL TREASURER'S REPORT
(PUBLIC FUNDS STATEMENT PUBLICATION ACT)
TOWNSHIPS & ROAD DISTRICTS**

RESPONSIBILITIES

The treasurer (supervisor) in all townships and road districts is required each year to prepare a statement of receipts and disbursements. This statement is commonly known as the **Annual Treasurer's Report**. (30 ILCS 15/1 through 30 ILCS 15/6)

PUBLISHING AND FILING REQUIREMENTS

1. The report should be prepared by the treasurer and filed with the township clerk within 6 months after the end of the fiscal year.
2. The report must be sworn to by the treasurer and filed with the county clerk within 6 months after the end of the fiscal year.
3. The clerk must publish the report, within 6 months after the end of the fiscal year, in an English language newspaper published in the township. If no newspaper is published in the township, then it must be published in an English language newspaper published in the county in which the treasurer resides.
4. Within 10 days after publication, the publisher of the newspaper must file with the county clerk a printed copy of the report and a certificate of publication stating the publication dates and the number of times it was published.

INFORMATION REQUIRED

There is no statutory format for the **Annual Treasurer's Report**. Treasurers may design their own format. However, the report must contain the information listed below. The Illinois Department of Commerce and Economic Opportunity recommends combining all funds together.

1. Identify all moneys received by source and amount.
2. Identity all moneys paid out to individuals or vendors where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate. List by name and amount.
3. Combine all individuals or vendors paid less than \$2,500 in the aggregate and report as **all other disbursements less than \$2,500**

List the name and compensation received by every elected/appointed official and employee. The treasurer may elect to report compensation by name, listing each person in one of the following categories. When determining the proper range, use the gross salary before any deductions are made from it.

- A. Under \$25,000.00
- B. \$25,000.00 to \$49,999.99
- C. \$50,000.00 to \$74,999.99
- D. \$75,000.00 to \$99,999.99
- E. \$100,000.00 to \$124,999.99
- F. \$125,000.00 and over

4. **The report must also contain a summary statement of operations for all funds and account groups.** Such information may be excerpted from the **Annual Financial Report** filed with the Office of the State Comptroller. In the **AFR** the total revenues and expenses of the township general fund should appear under the **general column**. All remaining revenues and expenses of the township and road district should appear under the **special revenue column**. The remaining funds include: General Assistance, Audit, Insurance, Social Security, IMRF, etc. and all road district funds. The road district is considered a **blended component unit** for reporting purposes only.
5. This report should not disclose the name or address of any person to whom child support or maintenance was paid in accordance with a court order requiring the withholding of child support or maintenance from an employee's wages.

ALTERNATIVE PUBLISHING PROCEDURE

The law provides an alternative to the above requirements. A local government may choose to publish and file its audit report prepared by a certified public accountant. However, publishing the audit report will be more expensive than publishing a report using the suggested format on pages 4 and 5.

VIOLATIONS

If this report is not filed or published properly, the county treasurer shall withhold any and all funds including property taxes until the taxing body is in compliance with the filing and publishing requirements.

Any treasurer, publisher or public official who fails, neglects or refuses to comply with the requirements is guilty of a class A misdemeanor, and upon conviction, may be fined not less than \$25 nor more than \$500.

If you would like additional information on this topic, please contact the Department of Commerce and Economic Opportunity (DCEO), Office of Local Government Initiatives, Local Government Management Services (LGMS) staff listed below.

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EXAMPLE

ANNUAL TREASURER'S REPORT CARDINAL TOWNSHIP & ROAD DISTRICT FISCAL YEAR ENDING MARCH 31, 2009

TOWNSHIP --- REVENUE SUMMARY:

Property Taxes - 60,000; Replacement Tax - 5,000; Interest - 2,000; Miscellaneous - 1,000.

TOTAL REVENUES: \$68,000.

TOWNSHIP --- EXPENDITURE SUMMARY:

Dept. of Labor - 2,500; TOIRMA - 5,000; Central Power Co. - 2,600; ABC Supply - 3,000; Illini Law Offices - 3,000; Lincoln Land Roofing Co. - 4,000; IRS - 3,000; Acme Supply - 3,000; Case #1 - 2,500; Case #2 - 2,600; Case #3 - 4,000.

All other disbursements less than (\$2,500) - 6,800.

TOTAL VENDORS: \$42,000.

TOWNSHIP --- COMPENSATION SUMMARY:

Range: Under \$25,000.00: Joseph F. Glidden; William LeBaron Jenney; Jane Adams; John Mitchell; Daniel Hale Williams. Range: \$25,000.00 - \$49,999.99: Myra Bradwell.

TOTAL COMPENSATION: \$41,000.

ROAD DISTRICT --- REVENUE SUMMARY

Property Taxes - 80,000; Replacement Tax - 10,000; Interest Income - 3,000; Miscellaneous - 4,000.

TOTAL REVENUES: \$97,000.

ROAD DISTRICT --- EXPENDITURE SUMMARY

Dept. of Labor - 2,500; TOIRMA - 9,000; Central Power Co. - 3,000; ABC Supply - 9,000; Illini Law Offices - 2,800; Lincoln Land Roofing Co. - 3,000; IRS - 3,000, Acme Supply - 7,000; General Equipment, Inc. - 40,000; Big Rock Co. - 50,000.

All other disbursements less than (\$2,500) - 7,700.

TOTAL VENDORS: \$137,000.

ROAD DISTRICT --- COMPENSATION SUMMARY

Range: Under \$25,000.00: Joseph G. Cannon; Paul P. Harris. Range: \$25,000.00 - \$49,999.99: Eugene Debs; Mary Harris Jones.

TOTAL COMPENSATION: \$60,000.

EXAMPLE**SUMMARY STATEMENT OF CONDITION**

(Excerpt from Comptroller Report)

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECT	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	FIDUCIARY	DISCRETELY PRESENTED COMPONENT UNITS
Revenues (*Line 240)	40,000	125,000	0	0	0	0	0	0
Expenditures (*Line 270)	70,000	210,000	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures (*Line 301)	(30,000)	(85,000)	0	0	0	0	0	0
Transfers In (*Line 302)	0	2,000	0	0	0	0	0	0
Transfers Out (*Line 303)	12,000	0	0	0	0	0	0	0
Bond Proceeds (*Line 304)	0	0	0	0	0	0	0	0
Other (*Line 305)	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance (*Line 306)	(32,000)	(83,000)	0	0	0	0	0	0
Previous Year Fund Balance (*Line 307)	60,000	110,000	0	0	0	0	0	0
Other (*Line 308)	0	0	0	0	0	0	0	0
Current Year Ending Fund Balance (*Line 310)	28,000	27,000	0	0	0	0	0	0
TOTAL DEBT	OUTSTANDING BEGINNING OF YEAR		ISSUED CURRENT FISCAL YEAR		RETIRIED CURRENT FISCAL YEAR		OUTSTANDING END OF YEAR	
	100,000 (*Line 405)		0 (*Line 411)		20,000 (*Line 417)		80,000 (*Line 423)	

Subscribed and sworn to this 15th day of September 2009

Joseph Smith - Treasurer

I, Francis Willard, Clerk of Cardinal Township, Prairie County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending March 31, 2009.

Francis Willard - Clerk***NOTE: Refers to the line numbers in the Comptrollers Annual Financial Report (AFR).**

Revised 04/09