

FY 2009

Annual Financial Report

Multi-Purpose Long Form

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: Grafton Township County: MCHENRY Unit Code: 063/080/01

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

Written signature of government official
Linda Moore, Supervisor
Please Sign

Date

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

* STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
Linda	Moore	Linda	Moore	Linda	Moore
Supervisor		Supervisor		Supervisor	
10109 Vine St		10109 Vine St		10109 Vine St	
Huntley		Huntley		Huntley	
IL		IL		IL	
60142		60142		60142	
Phone: (847) 669-3328		Phone: (847) 669-3328		Phone: (847) 669-3328	
Fax: (847) 669-9256		Fax: (847) 669-9256		Fax: (847) 669-9256	
E-mail:		E-mail:		E-mail:	

☒ 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.
Proceed to Steps 2 - 3

*The contact person listed on the AFRs is for the current Fiscal Year. Previous fiscal years may have a different contact person. Please contact the Local Government Division at 877-304-3899 if you need the contact person for previous years.

*The Annual Financial Reports downloaded from this site may vary from the original report. Total on the downloaded form reflect the total of all sub accounts. Other changes may include the reported method of accounting.

Report Card Copy

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Unit Name: Grafton Township
Unit Code: 063/080/01

► STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 03/31/2009

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 2009 reporting or in previous reporting years? ☒ 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 Grafton Township use:

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

C. Does the government have Bonded debt this reporting fiscal year? ☐ Yes ☒ 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 debt this reporting fiscal year? ☒ Yes ☐ No

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

☒ Contractual Commitments ☒ Other (Explain) Debt Certificates

E. Does Grafton Township own a public utility company? ☐ Yes ☒ No

F. Is Grafton Township a home rule unit? ☐ Yes ☒ No

G. Does Grafton Township have a Tax Increment Finance (TIF) district? ☐ Yes ☒ No

2

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► [Proceed to Steps 4 - 6](#)

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Unit Name: Grafton Township
Unit Code: 063/080/01

• STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total population of Grafton Township?	45,427
What is the total EAV of Grafton Township?	\$1,619,908,124
*How many full time employees are paid?	14
*How many part time employees are paid?	3
What is the total salary paid to all employees?	\$772,287

^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 appropriation. 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>				
Grafton Township	\$5,439,565		03/31	
Road & Bridge	\$1,727,477	Blended	03/31	Governmental
Total Appropriations	\$7,167,042			

*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.

3

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• [Proceed to Steps 7 - 8](#)

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Unit Name: Grafton Township
Unit Code: 063/080/01

STEP 7: AUDITS

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

Firm Name:	Eder, Casella & Co.
CPA's first name:	John
CPA's last name:	Albanese
CPA's Title:	Partner
Address:	5400 W. Elm Street, Suite 203
City:	McHenry
State:	IL
ZIP:	60050
Phone:	815-344-1300
Fax:	815-344-1320
Email:	cpas@edercasella.com
State Registration Number:	060-004991

STEP 8: OTHER GOVERNMENTS

Indicate any payments Grafton 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	\$59,674
All other intergovernmental payments	\$0

4

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 [Proceed to Step 9](#)

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Unit Name: Grafton Township
Unit Code: 063/080/01

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, that 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 Assistance	\$91,441	Special Revenue	03/31
Road and Bridge	\$1,335,432	Special Revenue	03/31
Town	\$1,041,333	General	03/31
Total Expenditures	\$2,468,206		

B. Does Grafton 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 X No

5
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Proceed to Steps 10 - 11

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Unit Name: Grafton Township
Unit Code: 063/080/01

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
-------------	--------------

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 - _____

6

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 [Proceed to Assets, Liability, and Net Assets](#)

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ASSETS					
Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT ASSETS			Report in Whole Numbers		
101t	Cash and Cash Equivalent	4,992,361	0	0	0
102t	Investments	0	0	0	0
115t	Receivables	0	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
NON-CURRENT ASSETS			Report in Whole Numbers		
116t	Capital Assets/Net of Accumulated Depreciation	686,364	0	0	0
117t	Other Capital Assets	412,886	0	0	0
120t	TOTAL ASSETS	6,091,611	0	0	0
LIABILITIES					
Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT LIABILITIES			Report in Whole Numbers		
122t	All Payables	0	0	0	0
132t	Deferred Revenues	0	0	0	0
128t	Other Liabilities (Explain)	8,340	0	0	0
NON-CURRENT/LONG-TERM LIABILITIES			Report in Whole Numbers		
129t	Due Within One Year	3,523,486	0	0	0
130t	Due Beyond One Year	747,033	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	TOTAL LIABILITIES	4,278,859	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	328,730	0	0	0
148t	Net Assets - Restricted	3,627,052	0	0	0
149t	Net Assets - Unrestricted	-2,143,030	0	0	0

146t	TOTAL NET ASSETS	1,812,752	0	0	0
147t	TOTAL LIABILITIES & NET ASSETS	6,091,611	0	0	0

F1b

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 [Proceed to Revenues \(201t - 225g\)](#)

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[illegible]

215g	Water Supply System	0	0	0	0	0	0	0	0
215h	Electric/Gas Power System	0	0	0	0	0	0	0	0
215i	Mass Transit	0	0	0	0	0	0	0	0
215j	Other (Explain)	75,000	0	0	0	0	0	0	0
225t	Federal Sources	0	9,046	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
225b	Public Welfare	0	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	0	0	0	0	0	0	0
225d	Streets and Highways	0	9,046	0	0	0	0	0	0
225e	Culture and Recreation	0	0	0	0	0	0	0	0
225f	Housing and Community Dev	0	0	0	0	0	0	0	0
225g	Water Supply System	0	0	0	0	0	0	0	0

F2

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 [Proceed to Revenues \(225h - 240t\)](#)

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Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0
Other Sources									
231t	Licenses and Permits	0	3,080	0	0	0	0	0	0
233t	Fines and Forfeitures	0	3,615	0	0	0	0	0	0
234t	Charges for Services	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	Interest	41,921	11,067	0	0	0	0	0	0
236t	Miscellaneous (Explain)	6,883	30,074	0	0	0	0	0	0
240t	Total Receipts and Revenue	1,024,450	699,766	0	0	0	0	0	0

F3

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 [Proceed to Expenditures \(251t - 275a\)](#)

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Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
251t	General Government	807,297	144,659	0	0	0	0	0	0
251a	Financial Administration	807,297	144,659	0	0	0	0	0	0
251b	General Administrative Buildings	0	0	0	0	0	0	0	0
251c	Central Administration	0	0	0	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	0	0	0	0	0	0	0	0
252a	Police	0	0	0	0	0	0	0	0
252b	Fire	0	0	0	0	0	0	0	0
252c	Regulation - Building Inspection	0	0	0	0	0	0	0	0
252d	Other (Explain)	0	0	0	0	0	0	0	0
253t	Corrections	0	0	0	0	0	0	0	0
254t	Judiciary and Legal	0	0	0	0	0	0	0	0
255t	Transportation and Public Works	0	461,577	0	0	0	0	0	0
255a	Streets and Highways	0	461,577	0	0	0	0	0	0
255b	Airports	0	0	0	0	0	0	0	0
255c	Parking Meters	0	0	0	0	0	0	0	0
255d	Parking Facilities	0	0	0	0	0	0	0	0
255e	Other (Explain)	0	0	0	0	0	0	0	0
256t	Social Services	0	25,920	0	0	0	0	0	0
256a	Welfare	0	25,920	0	0	0	0	0	0
256b	Health (Other than hospitals)	0	0	0	0	0	0	0	0
256c	Hospital Operations	0	0	0	0	0	0	0	0
256d		0	0	0	0	0	0	0	0

	Cemeteries								
256e	Other (Explain)	0	0	0	0	0	0	0	0
257t	Culture and Recreation	0	0	0	0	0	0	0	0
257a	Library	0	0	0	0	0	0	0	0
257b	Parks	0	0	0	0	0	0	0	0
257c	Other (Explain)	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
275a	Sewage	0	0	0	0	0	0	0	0

F4

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 [Proceed to Expenditures \(275b - 270t\)](#)

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Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0
259t	Debt	2,767	0	0	0	0	0	0	0
259a	Interest	415	0	0	0	0	0	0	0
259b	Principal	2,352	0	0	0	0	0	0	0
271t	Public Utility Company	0	0	0	0	0	0	0	0
271a	Water	0	0	0	0	0	0	0	0
271b	Electric	0	0	0	0	0	0	0	0
271c	Transit	0	0	0	0	0	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	0	0	0	0
280t	Capital Outlay	213,441	787,917	0	0	0	0	0	0
260t	Other Expenditures (Explain)	17,828	6,800	0	0	0	0	0	0
270t	Total Expenditures/Expense	1,041,333	1,426,873	0	0	0	0	0	0

F5

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 [Proceed to Fund Balance](#)

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Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Project	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)	-16,883	-727,107	0	0	0	0	0	0
302t	Operating transfers in	0	20,000	0	0	0	0	0	0
303t	Operating transfers out	-20,000	0	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	4,043,132	766,621	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	4,006,249	59,514	0	0	0	0	0	0
307t	Previous year fund balance	395,567	525,476	0	0	0	0	0	0
308t	Other (Explain)	-998	-1,787	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306 + 307 + 308)	4,400,818	583,203	0	0	0	0	0	0

F6

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 [Proceed to Indebtedness](#)

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Statement of Indebtedness

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
Report in Whole Numbers								
General Obligation Bonds	400	0	406	0	412	0	418	0
Water	400a	0	406a	0	412a	0	418a	0
Electric	400b	0	406b	0	412b	0	418b	0
Transportation	400c	0	406c	0	412c	0	418c	0
Housing	400d	0	406d	0	412d	0	418d	0
Other (Explain)	400e	0	406e	0	412e	0	418e	0
Revenue Bonds	401	0	407	0	413	0	419	0
Water	401a	0	407a	0	413a	0	419a	0
Electric	401b	0	407b	0	413b	0	419b	0
Transportation	401c	0	407c	0	413c	0	419c	0
Housing	401d	0	407d	0	413d	0	419d	0
Other (Explain)	401e	0	407e	0	413e	0	419e	0
Alternate Revenue Bonds	402	0	408	0	414	0	420	0
Contractual Commitments	403	0	409	72,871	415	2,352	421	70,519
Other (Explain)	404	0	410	4,200,000	416	0	422	4,200,000
Total Debt	405	0	411	4,272,871	417	2,352	423	4,270,519

Explanation or Comments :

128t Payroll Withholdings - \$8,340

215j Department of Commerce and Economic Opportunity construction grant - \$75,000

236t General Transportation Income - \$3,700 Insurance Refunds - \$1,952 Other Miscellaneous - \$1,231 Total - \$6,883
 Special Revenue Impact Fees - \$24,400 Insurance Refunds - \$2,810 Other Miscellaneous - Permanent Hard Road - \$1,920 Other Miscellaneous - General Road - \$944 Total - \$30,074

260t General Debt Issuance Costs - \$17,828 Special Revenue Debt Issuance Costs - \$6,800

305t General Proceeds from Sale of Fixed Assets - \$543,132 Proceeds from Issuance of Debt Certificates - \$3,500,000 Total - \$4,043,132 Special Revenue Proceeds from Capital Lease - \$66,621 Proceeds from Issuance of Debt Certificates - \$700,000 Total - \$766,621

308t General - Fund Balance Adjustments Record 3/31/08 Payroll Deductions Payable - \$(5,966) Correct 3/31/08 Cash balance - \$4,968 Total - \$(998) Special Revenue - Fund Balance Adjustments Record 3/31/08 Payroll Deductions Payable - \$(1,787)

F7

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 [Proceed to Capital Outlay](#)

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*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.

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