

FY 2012 Annual Financial Report

Special Purpose Long Form

CC Copy - 8/23/2012 2:03:03PM

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: Unit Name: Ela Area Public Library District

County: LAKE

Unit Code: 049/030/10

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Unit Name Ela Area Public Library District as of the end of this fiscal year.

Written signature of government official
Matt Womack, Director

Date

Please Sign

Unit Name: Ela Area Public Library District

Unit Code Number: 049/030/10

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

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? X Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, ie. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)		D. Purchasing Agent (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)	
Matt	Womack	John	Shaw	Kathy	Caudill	Matt	Womack
Director		President		Treasurer		Purchasing Agent	
275 Mohawk Trail		275 Mohawk Trail		275 Mohawk Trail		275 Mohawk Trail	
Lake Zurich		Lake Zurich		Lake Zurich		Lake Zurich	
IL	60047	IL	60047	IL	60047	IL	60047
Phone: (847) 438-3433		Phone: (847) 438-3433		Phone: (847) 438-3433		Phone: (847) 438-3433	
Fax: (847) 438-9290		Fax: (847) 438-9290		Fax: (847) 438-9290		Fax: (847) 438-9290	
E-Mail: mwomack@eapl.org		E-Mail: mwomack@eapl.org		E-Mail: mwomack@eapl.org		E-Mail: mwomack@eapl.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. If not, please do not leave columns B and C blank.

Unit Name: Ela Area Public Library District

Unit Code Number: 049/030/10

▶ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 06/30/2012

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 amended.

▶ **STEP 3: GASB 34, ACCOUNTING SYSTEM, AND DEBT**

A. Has your government implemented GASB34 in FY 2012 reporting or in previous reporting years? X Yes No

- If Yes:
- o Governments who have implemented GASB 34 and are using "Other Comprehensive 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
 - o Please fill out the Alternative Assets & Liabilities page, located on page FI(b)

B. Which type of accounting system does Ela Area Public Library District use

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

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

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

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

X G.O. Bonds Revenue Bonds Alternate Revenue Bonds

D. Does the government have debt, other than 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 F5.

Contractual Commitments Other (Explain) _____

E. Does Unit Name: Ela Area Public Library District own or operate a public utility company? Yes X No

water/sewer electric/gas/transit 911 telephone/telecommunications Other _____

Unit Name: Ela Area Public Library District

Unit Code Number: 049/030/10

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

^What is the total population of Ela Area Public Library District?	34,462
What is the total EAV of Ela Area Public Library District?	1,792,723,601
*How many full time employees are paid?	26
*How many part time employees are paid?	77
What is the total salary paid to all employees?	2,496,920

^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>				
Ela Area Public Library District	\$6,987,729		06/30	
Total Appropriations	\$6,987,729			

*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: Ela Area Public Library District

Unit Code Number: 049/030/10

▶ **STEP 7: OTHER GOVERNMENTS**

Indicate any payments Ela Area Public Library 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	0
All other intergovernmental payments	0

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

A. List all funds and how much was spent in FY 2012 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
Audit Fund	\$230	Special Revenue Fund	06/30
Building & Equipment Maintenance Fund	\$160,046	Special Revenue Fund	06/30
Debt Service Fund	\$1,327,784	Debt Service Fund	06/30
General Fund Fund	\$4,457,612	General Fund	06/30
Liability Insurance Fund	\$48,600	Special Revenue Fund	06/30
Social Security/IMRF Fund	\$530,726	Special Revenue Fund	06/30
Special Reserve Fund	\$0	Capital Projects Fund	06/30
Total Expenditures	\$6,524,998		

B. Does Ela Area Public Library 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

► **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 type="checkbox"/> - Other - _____

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	10,154,957	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)	60,259	0	0	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	13,173,311	0	0	0
117t	Other Capital Assets	0	0	0	0
120t	TOTAL ASSETS	23,388,527	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)	0	0	0	0
Non-Current/Long-Term Liabilities		Report In Whole Numbers			
129t	Due Within One Year	1,016,911	0	0	0
130t	Due Beyond One Year	6,933,010	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	TOTAL LIABILITIES	7,949,921	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	5,283,649	0	0	0
148t	Net Assets - Restricted	2,126,075	0	0	0
149t	Net Assets - Unrestricted	8,028,882	0	0	0
146t	TOTAL NET ASSETS	15,438,606	0	0	0
147t	TOTAL LIABILITIES & NET ASSETS	23,388,527	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
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Local Taxes

Report In Whole Numbers

201t	Property Tax	4,400,958	592,043	0	1,364,619	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	0	0	0	0	0	0	0

Intergovernmental Receipts & State or Federal Grants

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	12,062	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	35,341	0	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0

Other Local Sources

231t	Licenses and Permits	0	0	0	0	0	0	0	0
233t	Fines and Forfeitures	87,827	0	0	0	0	0	0	0
234t	Charges for Services	20,526	0	0	0	0	0	0	0
235t	Interest	36,535	5,640	13,135	6,429	0	0	0	0
236t	Miscellaneous (Explain)	78,745	2,975	960	0	0	0	0	0
240t	Total Receipts and Revenue	4,671,994	600,658	14,095	1,371,048	0	0	0	0

Disbursements, Expenditures and Expenses

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									
251t	General Government	0	0	0	0	0	0	0	0
252t	Public Safety	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	0	0	0	0	0	0	0
256t	Social Services	0	0	0	0	0	0	0	0
257t	Culture and Recreation	4,008,429	739,602	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	1,327,784	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	449,183	0	0	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	0
270t	Total Expenditures/Expense	4,457,612	739,602	0	1,327,784	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)	214,382	-138,944	14,095	43,264	0	0	0	0
302t	Operating transfers in	12,332	190,000	535,000	0	0	0	0	0
303t	Operating transfers out	-725,000	0	0	-12,332	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)	-498,286	51,056	549,095	30,932	0	0	0	0
307t	Previous year fund balance	5,974,587	1,008,876	2,003,486	1,035,211	0	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	5,476,301	1,059,932	2,552,581	1,066,143	0	0	0	0

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	8,936,832	406	0	412	986,911	418	7,949,921
Revenue Bonds	401	0	407	0	413	0	419	0
Alternate Revenue Bonds	402	0	408	0	414	0	420	0
Contractual Commitments	403	0	409	0	415	0	421	0
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	8,936,832	411	0	417	986,911	423	7,949,921

Explanation or Comments

112t Bond Issuance Costs (\$60,259)
 236t General Fund: Gifts (\$8,914), Sale of Assets (\$1,385), Other (\$68,446); Special Revenue Fund: Other (\$2,975); Capital Projects Fund: Gifts (\$960)
 GENrev Line 215t - Per Capita Grant (\$35,341)

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Office of the Comptroller, Judy Baar Topinka
 FY 2012 AFR
 Special Purpose Form

*** 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	449,183
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.

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 ILCS450]. 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)

If you selected Professional Service Corporation (IL), please complete the licensee information below:

Please provide the following information for the Professional Service Corporation performing the Annual Audit for your government.

Enter the active 9-digit License#: 060004328 License Status: ACTIVE

Business Name: MCCLURE INSERRA & COMPANY CHARTERED

Address: 1650 N ARLINGTON HEIGHTS RD

Address 2:

City: ARLINGTON HEIGHTS

State: IL

ZIP: 60004

Phone: 847-870-0380

Ext.

Fax: 847-870-0435

E-mail: infor@micpa.com

Professional Service Corporations must use a Licensed Certified Public Accountant to perform an audit. Please provide the following information for this licensee:

Enter the active 9-digit License#: 065016489 License Status: ACTIVE

Last Name: INSERRA

First Name: PAUL V

Title: CPA

Address: 1600 N ARLINGTON HEIGHTS RD

Address 2:

City: ARLINGTON HEIGHTS

State: IL

ZIP: 60004

Phone: 847-870-0380

Ext.

Fax: 847-870-0435

E-mail: PINSERRA@MICPA.COM

**Office of the Comptroller, Judy Baar Topinka
FY 2012 AFR
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