

# MARK A. VON NIDA

COUNTY CLERK  
MADISON COUNTY

Tri-Township Park District

HAS FILED THE FOLLOWING DOCUMENT(S):

- BUDGET/APPROPRIATION ORDINANCE (35 ILCS 200/18-50)
- CERTIFICATION OF BUDGET/APPROPRIATION ORDINANCE
- ESTIMATE OF ANTICIPATED REVENUES (35 ILCS 200/18-50)
- TAX LEVY ORDINANCE (35 ILCS 200/18-15)
- CERTIFICATION OF TAX LEVY
- CERTIFICATION OF TRUTH-IN-TAXATION COMPLIANCE  
(35 ILCS 200/18-55 THRU 18-90)

--IF APPLICABLE--

- ANNUAL FINANCIAL REPORT (50 ILCS 310/6)  
(Fulfills fiscal accountability report card requirement)
- AUDIT REPORT (60 ILCS 5/13-5) (50 ILCS 310/3)
- TREASURER'S REPORT (30 ILCS 15/1)
- \_\_\_\_\_

IN THIS OFFICE ON

Nov. 17, 2006

Mark Von Nida

COUNTY CLERK

Cathy Allen

DEPUTY

# FY 2006 Annual Financial Report

## Special Purpose Long Form

CC Copy - 11/13/2006 9:07:07AM

**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: Tri-Township Park District

County: MADISON

Unit Code: 057/030/12

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Unit Name: Tri-Township Park District as of the end of this fiscal year.

*George Bryant*  
 Written signature of government official  
 George Bryant, Director  
 Please Sign

11-16-06  
 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):	
George	Bryant	Norm	Beck	Phil	Loethen
Director		President		Treasurer	
409 Collinsville Road		409 Collinsville Road		409 Collinsville Road	
Troy		Troy		Troy	
IL		IL		IL	
62294		62294		62294	
Phone (618) 667-6887 Ext.		Phone (618) 667-6887		Phone (618) 667-6887	
Fax: (618) 667-7355		Fax: (618) 667-7355		Fax: (618) 667-7355	
E-mail: tri-town@apci.net		E-mail: tri-town@apci.net		E-mail: tri-town@apci.net	

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: Tri-Township Park District

Unit Code Number: 057/030/12

▶ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 03/31/2006

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, AND DEBT**

A. Has your government implemented GASB 34 in FY 2006 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 Tri-Township Park 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 debt this reporting fiscal year?  X  Yes   No

D. If "Yes", indicate the type(s) of debt.

X  G.O. Bonds        Revenue Bonds

Alternate Revenue Bonds        Contractual Commitments

X  Other

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

^What is the total <b>population</b> of Tri-Township Park District?	13,278
What is the total <b>EAV</b> of Tri-Township Park District?	257,353,089
*How many <b>full time employees</b> are paid?	3
*How many <b>part time employees</b> are paid?	5
What is the <b>total salary</b> paid to all employees?	112,449

^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
<b><u>FUNDS SHOULD NOT BE LISTED HERE</u></b>				
Tri-Township Park District	\$1,306,718		03/31	
<b>Total Appropriations</b>	<b>\$1,306,718</b>			

Unit Name: Tri-Township Park District

Unit Code Number: 057/030/12

► **STEP 7: AUDITS**

Provide CPA's information if Tri-Township Park District is required to submit an audit to the Office of the Comptroller.

Firm Name:	Scheffel and Company
CPA's first name:	Howard
CPA's last name:	Held
CPA's Title:	Manager
Address:	#2 Woodcrest Professional Park
City:	Highland
State:	IL
ZIP:	62249
Phone:	(618) 654-9895
Fax:	(618) 654-9898
Email:	hheld@scheffelpc.com
State Registration Number:	065-011725

► **STEP 8: OTHER GOVERNMENTS**

Indicate any payments Tri-Township Park 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 9: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2006 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	\$5,760	Special Revenue Fund	03/31
Baseball/Softball Fund	\$47,696	Special Revenue Fund	03/31
General Fund	\$358,783	General Fund	03/31
IMRF Fund	\$6,367	Special Revenue Fund	03/31
Insurance Fund	\$27,384	Special Revenue Fund	03/31
Recreation Fund	\$306,484	Special Revenue Fund	03/31
Soccer Fund	\$42,136	Special Revenue Fund	03/31
Social Security Fund	\$8,807	Special Revenue Fund	03/31
<b>Total Expenditures</b>	<b>\$803,417</b>		

**B. Does Tri-Township Park 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 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.

<b>STATE AGENCIES</b>	
___ - Board of Education	___ - Board of Higher Education
___ - DCCA	___ - Department of Insurance
<b>OTHER STATE OR LOCAL OFFICES</b>	
<input checked="" type="checkbox"/> - Illinois Comptroller	___ - Secretary of State
___ - General Assembly - House	___ - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	___ - Circuit Clerk
___ - Governor's Office	___ - 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	534,535	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
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	2,497,408	0	0	0
117t	Other Capital Assets	0	0	0	0
120t	<b>TOTAL ASSETS</b>	3,031,943	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	0	0	0	0
132t	Deferred Revenues	0	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	41,526	0	0	0
130t	Due Beyond One Year	705,599	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	<b>TOTAL LIABILITIES</b>	747,125	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	1,750,283	0	0	0
148t	Net Assets - Restricted	0	0	0	0
149t	Net Assets - Unrestricted	534,535	0	0	0
146t	<b>TOTAL NET ASSETS</b>	2,284,818	0	0	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	3,031,943	0	0	0

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**Revenues and Receipts**

Code	Enter all Amount 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	221,480	187,862	0	0	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	3,580	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)	0	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	0	0	0	0	0	0	0	0
234t	Charges for Services	21,680	95,109	0	0	0	0	0	0
235t	Interest	10,810	7,092	0	0	0	0	0	0
236t	Miscellaneous (Explain)	35,448	73,834	0	0	0	0	0	0
240t	<b>Total Receipts and Revenue</b>	292,998	363,897	0	0	0	0	0	0

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**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	158,153	48,318	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	0	176,525	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	67,600	59,324	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	133,030	160,467	0	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	0
270t	<b>Total Expenditures/Expense</b>	<b>358,783</b>	<b>444,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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)	-65,785	-80,737	0	0	0	0	0	0
302t	Operating transfers in	0	0	0	0	0	0	0	0
303t	Operating transfers out	0	0	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)	-65,785	-80,737	0	0	0	0	0	0
307t	Previous year fund balance	392,793	288,264	0	0	0	0	0	0
308t	Other (Explain)	-53,662	53,662	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	273,346	261,189	0	0	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	600,000	406	0	412	18,500	418	581,500
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	234,507	410	0	416	68,882	422	165,625
<b>Total Debt</b>	<b>405</b>	<b>834,507</b>	<b>411</b>	<b>0</b>	<b>417</b>	<b>87,382</b>	<b>423</b>	<b>747,125</b>

Explanation or Comments:

**308t** The amounts listed in these columns represent the transfer of fund balance for funds originally listed as general funds that are actually special revenue funds.

**DebtOther** The amounts listed represent loan at the Bank of Edwardsville and a capital lease obligation for a Tractor.

**Gen** The amount in the general fund of \$35,448 represents \$25,000 donated by the city of Troy and \$10,448 of various receipts of the district.

The amount in the special revenue funds of \$73,834 includes \$25,000 donated by the city of Troy, \$39,734 of grant income and \$8,940 of sponsorships, and \$160 of various receipts of the district.

\* Tri-Township Park District Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	133,030	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	160,467
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.