

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM
Participant Application

Section I: Government Information

Participants in the Certificate of Achievement Program may submit their Comprehensive Annual Financial Report (CAFR) using one of several formats. Accordingly, please indicate the format used for this submission of the CAFR:

Website PDF CD Hardcopy

Please follow the submission instructions from Section III on page 2 for your chosen format.

Regardless of the format, submissions should be sent (postmarked or e-mailed) to GFOA within six months of the government's fiscal year end (or if that date falls on a weekend or holiday the next business day). If the government is unable to complete its CAFR within this deadline, an extension request can be sent to cafrprogram@gfoa.org.

If you have questions, e-mail cafrprogram@gfoa.org or call the Technical Services Center at (312) 977-9700.

1. Name of Government: _____
(as it appears on the report cover and will appear on the plaque, if awarded)

2. Fiscal Year Ended (month, day, year): _____

3. Is the government a previous participant in the Certificate of Achievement Program? Yes No

If yes, what was the most recent fiscal year? _____

4. Official Requesting Review (receives notification of results, detailed comments and suggestions for improvement, the Award for Financial Reporting Achievement (AFRA), a press release, information regarding presentation by a GFOA State Representative, and either the award medallion (each year) or the award plaque (after every ten award years).

Name: Mr. Ms. _____

Title: _____

Street Address (*required*): _____ Suite/Floor #: _____

City: _____ State: _____ Zip Code: _____

PO Box (if applicable): _____ PO Box Zip Code (if applicable): _____

E-mail (*required*): _____ Phone: _____

For GFOA Office Use Only:

Date: _____ Check #: _____ Amount: _____

5. If the government is awarded a Certificate of Achievement for Excellence in Financial Reporting, the Award for Financial Reporting Achievement (AFRA) will be prepared for the individual or department noted below as being primarily responsible for the government's success in earning the certificate:

Individual's or Department's Name: _____

Individual's Title: _____

6. If the submission qualifies for the Certificate of Achievement for Excellence in Financial Reporting, to whom (mayor, board chair, etc.) should GFOA send a formal announcement of the award and a related press release?

Name: _____

Title: _____

Street Address (*required*): _____ Suite/Floor #: _____

City: _____ State: _____ Zip Code: _____

PO Box (if applicable): _____ PO Box Zip Code (if applicable): _____

E-mail: _____

Section II: Audit Information

Agency or Firm Name: _____

Contact name (optional): _____

Street Address: _____

Phone: _____ E-mail: (*required*) _____

City: _____ State: _____ Zip Code: _____

Section III: Submission Instructions

Publication: Specify how the Comprehensive Annual Financial Report has been made available to the public.

Website: Provide the hyperlink to the CAFR in the space below. E-mail one copy of the completed application and responses to prior year comments (if the CAFR was submitted to the program in the immediate prior year) to cafrprogram@gfoa.org. If payment will be made by check, please attach a hard copy of the application to the check. Finally, if a separate report is issued to demonstrate compliance at the legal level of budgetary control, include in the e-mail either the report's hyperlink or an attachment of the electronic file. If it is not possible to provide the separate budgetary compliance report electronically, mail a hard copy to the mailing address provided later in the application.

http://www. _____

PDF: E-mail one copy of the file, the completed application and responses to prior year comments (if applicable) to cafrprogram@gfoa.org. If payment will be made by check, please attach a hard copy of the application to the check. Finally, if a separate report is issued to demonstrate compliance at the legal level of budgetary control, include in the e-mail either the report's hyperlink or an attachment of the electronic file. If it is not possible to provide the separate budgetary compliance report electronically, mail a hard copy to the mailing address provided later in the application.

CD: Mail 3 CDs, each with an electronic file of the CAFR, the completed application, and the responses to prior year comments (if the CAFR was submitted to the program in the immediate prior year). Also, include payment and, if applicable, a copy of the separate report that is issued to demonstrate compliance at the legal level of budgetary control.

Hardcopy: Mail 3 copies of the CAFR, 3 copies of the application, 3 copies of responses to prior year comments (if the CAFR was submitted to the program in the immediate prior year), payment, and if applicable, a copy of the separate report that is issued to demonstrate compliance at the legal level of budgetary control.

Mailing address: Government Finance Officers Association
 Certificate of Achievement Program
 203 North LaSalle Street, Suite 2700
 Chicago, IL 60601

Section IV: Fee Calculation

Please add the amounts from the following financial statements, if applicable:

- **Total revenues** from the governmental funds Statement of revenues, expenditures and changes in fund balances (**exclude other financing sources**) \$ _____
 - **Total expenses (include both operating and nonoperating expenses)** from the proprietary funds (**the total for both enterprise and internal service funds**) Statement of revenues, expenses and changes in net position/fund equity \$ _____
 - **Total additions** for pension (and other employee benefit), investment, and private-purpose trust funds (**do not include any amounts for agency funds**) from the fiduciary funds statement of changes in fiduciary net position (**if total additions are negative, use the total amount of contributions from all sources**) \$ _____
 - **Program revenues** of only **discretely presented component units** from the government-wide Statement of Activities (**do not include any information for the primary government**) \$ _____
 - If, and only if, the government presents separate not-for-profit organizations and/or discretely presented component units using the format assigned by FASB Statement Number 117, **total revenues** reported on a separate operating statement(s) or statement(s) of activity \$ _____
- TOTAL** \$ _____

If you have not already paid for this review, please include a check payable to the GFOA with this application form or provide the following information if you wish to pay by credit card:

Credit card type: _____ Account number: _____

Expiration date (**mandatory**): _____

Signature (**mandatory**): _____

Use the following schedule to determine the appropriate fee based on the **TOTAL** calculated above. Member rates apply if a government joins GFOA at the time of their submission (in this case, indicate below that the government is a GFOA member).

TOTAL	GFOA Member	Nonmember
Under \$1 million	<input type="radio"/> \$290	<input type="radio"/> \$580
\$1-10 million	<input type="radio"/> \$370	<input type="radio"/> \$740
\$10-50 million	<input type="radio"/> \$435	<input type="radio"/> \$870
\$50-100 million	<input type="radio"/> \$505	<input type="radio"/> \$1,010
\$100-250 million	<input type="radio"/> \$580	<input type="radio"/> \$1,160
\$250-500 million	<input type="radio"/> \$725	<input type="radio"/> \$1,450
\$500-750 million	<input type="radio"/> \$865	<input type="radio"/> \$1,730
\$750 million - \$1 billion	<input type="radio"/> \$1,015	<input type="radio"/> \$2,030
Over \$1 billion	<input type="radio"/> \$1,095	<input type="radio"/> \$2,190

GFOA Member? Yes No If yes, please provide the exact name of the government as it is used for membership purposes: _____

What is your government's GFOA membership number (please note that this is not your state GFOA membership number)? _____

Name of government: _____
(as a reference for Special Review Committee reviewers)

Section V: Display and Disclosure Questions

Please answer each of the following questions. Your answers will assist the SRC in determining whether the item addressed by the question is properly displayed or disclosed in the CAFR.

Questions are Applicable to Material Items Only

- | | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|--------------------------|--------------------------|--------------------------|
| 1. Is the government unit included in the reporting entity of another governmental unit (e.g., as a department, enterprise fund, fiduciary fund, or component unit)? If yes: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is this government unit reported in one or more separate funds within the primary government? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is this government unit reported as a discretely presented component unit in the primary government's CAFR? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did the government engage in short-term debt activity during the year (e.g., anticipation notes, use of lines of credit), even if no short-term debt was outstanding at the beginning or end of the year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the government unit pay all or a portion of the cost of retiree healthcare? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If retirees participate in the same healthcare plan as active employees, do retirees pay the same blended premium for healthcare as active employees? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Describe, in detail, your government unit's legal level of budgetary control (generally, this is the level at which the government unit's management may not reallocate appropriations without the approval of the governing body). Include examples of the legal level, as necessary, to provide clarification (departments include finance, police, fire, etc., or the object of expenditures level is salaries, supplies, etc.). | | | |

Name of government: _____
(as a reference for Special Review Committee reviewers)

6. Indicate the number of funds with legally adopted annual budgets for each fund type below:

_____ General fund _____ Special revenue funds
_____ Debt service funds _____ Capital projects funds _____ Permanent funds

Section VI: Authorization

With this application form we are officially requesting that the Certificate of Achievement for Excellence in Financial Reporting Program review our CAFR. We agree to comply with the policies and procedures of the program.

(Signature of official requesting review)

(Date)