

# AWARD FOR SMALL GOVERNMENT CASH BASIS REPORTS

## Participant Application

The Award for Small Government Cash Basis Reports is designed to encourage governments that do not implement GAAP financial reporting to achieve distinction in modified cash basis financial reporting. Any government, regardless of type, that reports \$25 million or less in revenues for the primary government in the government-wide financial statements (either for the current year or the average of the five most recent years) is eligible to participate in the program unless it is required to prepare a GAAP financial report or has done so any time in the most recent five years.

### **Section I: Government Information:**

Participants in the program may submit their cash basis financial report using one of several formats. Accordingly, please indicate the format<sup>1</sup> used for this submission of the report:

Website       PDF       CD       Hardcopy

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 report within this deadline, an extension request can be sent to cashbasis@gfoa.org. If you have questions either e-mail cashbasis@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 Award Program for Small Government Cash Basis Reports? Yes  No   
If yes, what was the most recent fiscal year? \_\_\_\_\_
4. Is the government legally required to prepare a GAAP financial report? Yes  No
5. Has the government prepared a GAAP financial report at any time within the past five years? Yes  No
6. Official Requesting Review (receives notification of results, detailed comments and suggestions for improvement, a press release, information regarding presentation by a GFOA State Representative and the plaque, which should arrive approximately 6 weeks after the notification of results if the government is awarded the certificate).

Name:  Mr.  Ms \_\_\_\_\_

Title: \_\_\_\_\_

Street Address (**required**): \_\_\_\_\_

P.O. Box (if applicable): \_\_\_\_\_ E-mail: (**required**) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

7. If the submission qualifies for the award, whom (mayor, board chair, etc.) should GFOA send a formal announcement of the award and a related press release.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Street Address (**required**): \_\_\_\_\_

P.O. Box (if applicable): \_\_\_\_\_ E-mail: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

### **For GFOA Office Use Only:**

Date: \_\_\_\_\_ Check #: \_\_\_\_\_ Amount: \_\_\_\_\_

<sup>1</sup> Please follow the submission instructions from Section III on page 2 for your chosen format.

**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:**

**Website/PDF:** Provide the hyperlink to the report in the space below, if applicable. If the format is a PDF file, e-mail it, the completed application and responses to prior year comments (if the report was submitted to the program in the immediate prior year) to cashbasis@gfoa.org. If payment will be made by check, rather than credit card, include a hardcopy of at least the second page of the application to allow for the proper posting of the payment. 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 attach the electronic file. If it is not possible to provide the separate budgetary compliance report electronically mail a hard copy to the address below with any other items that are sent by hardcopy.

http://www. \_\_\_\_\_

**CD:** Mail 3 CDs, each with an electronic file of the report, the completed application, and the responses to prior year comments (if the report 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 report, 3 copies of the application, 3 copies of responses to prior year comments (if the report 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** for the Governmental Activities from the Government-wide Statement of Activities **(include both program and general revenues)** \$ \_\_\_\_\_
  - **Total revenues** for the Business-type Activities from the Government-wide Statement of Activities **(include both program and general revenues)** \$ \_\_\_\_\_
- TOTAL** \$ \_\_\_\_\_

**If the total revenues for the current year are greater than \$25 million, please provide the total revenues for the *Governmental and Business-type Activities* from the *Government-wide Statement of Activities* for the past 5 years, beginning with the current year.<sup>2</sup> Add up items 1-5 below and divide by 5 to get the average revenues over the previous five years.**

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_  
Average \_\_\_\_\_

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*): \_\_\_\_\_

<sup>2</sup> Only governments with less than an average of \$25 million in revenues over the previous five years may participate in the Award Program for Small Government Cash Basis Reports.

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).\

*If the government is a **nonmember and this is the government's first submission** to this award program, please apply the member rate below.*

<b>TOTAL Revenues</b>	<b>GFOA Member Fee</b>	<b>Nonmember Fee</b>
Under \$1 million	\$290	\$580
\$1-10 million	\$370	\$740
Over \$10 million	\$435	\$870

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 reviewers)

**Section V: Display and Disclosure Questions:**

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

**Questions are Applicable to Material Items Only**

1. 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 (e.g., departments include finance, police, fire, etc. or the object of expenditures level is salaries, supplies, etc.).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. 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 GFOA review our report. We agree to comply with the policies and procedures of the Award Program for Small Government Cash Basis Reports.

\_\_\_\_\_  
(Signature of official requesting review)

\_\_\_\_\_  
(Date)

