

# AWARD FOR OUTSTANDING ACHIEVEMENT IN POPULAR ANNUAL FINANCIAL REPORTING

## APPLICATION FORM

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

- Website                       PDF                       CD                       Hardcopy

**Website/PDF:** Provide the hyperlink to the PAFR in the space below, if applicable, and then email the application to [pafr@gfoa.org](mailto:pafr@gfoa.org).

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

If the format is a PDF file, e-mail it, with the completed application to [pafr@gfoa.org](mailto:pafr@gfoa.org). If payment will be made by check, rather than credit card, include a hardcopy of the first page of the application to allow for the proper posting of the payment.

**CD:** Mail 4 CDs, each with an electronic file of the PAFR and 4 copies of the application with payment, or

**Hardcopy:** Mail 4 copies of the PAFR and 4 copies of the application with the payment to:

Government Finance Officers Association  
Popular Annual Financial Report  
Technical Services Center  
203 North LaSalle Street, Suite 2700  
Chicago, IL 60601

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 PAFR within this deadline, an extension request can be sent to [pafr@gfoa.org](mailto:pafr@gfoa.org)

The GFOA's Executive Board instituted the Award for Outstanding Achievement in Popular Annual Financial Reporting program to encourage governments to prepare popular annual financial reports (PAFRS) specifically designed to meet the needs of interested parties who may be unable or unwilling to use traditional financial reports. Such popular reporting can take the form of a separately issued document, or may be one part of a larger document dealing with both financial and nonfinancial matters.

The goal of the program is not to replace reports prepared in conformity with generally accepted accounting principles (GAAP), but to supplement such reports so as to make the information they contain more readily accessible to a broader audience than that served by traditional financial reporting.

A **\$225** fee (in U.S. Dollars) is required to participate in the program. If paying by credit card refer to the last page of the application. All applications and reports must be received by GFOA within six months of the government's fiscal year end. Any questions concerning submissions should be addressed to the staff of the GFOA's Technical Services Center at 312-977-9700.

### Part I - Participant Data

1. Name of the government submitting the popular report: \_\_\_\_\_
2. Fiscal year end: \_\_\_\_\_
3. For cities, townships, villages and counties indicate the population of the jurisdiction; for school districts, please provide the total school enrollment: \_\_\_\_\_
4. Total number of employees on your jurisdiction's payroll: \_\_\_\_\_

5. Official submitting the report:

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

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

Jurisdiction: \_\_\_\_\_

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

Suite/Room Number: \_\_\_\_\_

P.O. Box: \_\_\_\_\_

City/State/Province: \_\_\_\_\_

Zip/Postal Code: \_\_\_\_\_

E-mail: \_\_\_\_\_

Telephone: \_\_\_\_\_

FAX: \_\_\_\_\_

Please provide your government's GFOA membership number (please note that this is not your personal or state GFOA membership number). \_\_\_\_\_

6. Do you grant GFOA permission to reproduce and distribute all or portions of your report?

Yes No

7. Name of Unit: \_\_\_\_\_

(as it will appear on the plaque)

**Part II - Eligibility**

1. Since popular reporting is not a substitute for a CAFR prepared in conformity with GAAP, participants in the Popular Reporting Award Program must also submit their CAFR to the Certificate of Achievement Program (or CAnFR to the Canadian Award Program for Canadian Jurisdictions).

U.S. Jurisdiction: Has the government submitted its current fiscal year end CAFR to the Certificate of Achievement for Excellence in Financial Reporting Program? Yes No

Canadian Jurisdiction: Has the government submitted its current fiscal year end CAnFR to the Canadian Award for Financial Reporting (CAnFR) program? Yes No

2. Does your popular annual report advise readers of the availability of the comprehensive annual financial report?

Yes No

If yes, where can this information be found in the popular report?

\_\_\_\_\_

3. **The financial data presented in the popular annual financial report should use the same measurement focus and basis of accounting as the Comprehensive Annual Financial Report (CAFR).** However, the presentation may depart from GAAP in other respects (e.g. the report may not encompass the entire GAAP financial reporting entity, may include only selected financial data rather than financial statements, and may include only abbreviated note disclosures).

a. What is the measurement focus and basis of accounting used in the popular report?

- The same as the CAFR
- A non-GAAP budgetary basis (e.g. GAAP plus encumbrances)
- Cash basis
- Other – please describe

b. If the popular annual financial report contains information from only selected funds, or if it does not include all component units, is that fact clearly indicated in the popular report? Yes No N/A

If yes, where can this information be found in the popular report? \_\_\_\_\_

c. If the financial data in the popular annual financial report departs from GAAP in ways other than the definition of the reporting entity, does the report contain a statement to that effect (e.g. abbreviated note disclosures)? Yes No N/A

If yes, where can this information be found in the popular report? \_\_\_\_\_

Does the popular annual financial report disclose how the presentation differs from GAAP?

\_\_\_\_\_

4. Does the popular financial report contain some type of narrative or graphic analysis of items of potentially significant interest or concern? Yes No

5. U.S. Jurisdiction: Has the government refrained from reproducing the Certificate of Achievement for Excellence in Financial Reporting in the popular annual financial report? Yes No

6. Canadian Jurisdiction: Has the government refrained from reproducing the CAnFR in the popular annual financial report? Yes No

**Part III - Distribution:**

1. What is the target audience of the popular annual financial report?

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

2. How many copies of the popular annual financial report have been printed?

\_\_\_\_\_

3. How many copies of the popular annual financial report have been distributed?

\_\_\_\_\_

4. How have the popular annual financial reports been distributed?

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5. To support the GFOA's recent recommended practice titled *Using Websites to Improve Access to Budget Documents and Financial Reports*, the GFOA will provide a link to PAFRs that are available on a government's website. Does your entity follow this recommendation and publish its PAFR on its website? Yes No

If yes, please provide the direct hyperlink address to the PAFR (rather than your government's general home page information) below:

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

This link will be on the list of award winners of the Popular Annual Financial Reporting Program that can be found in the "Awards program" area of GFOA's website, [www.gfoa.org](http://www.gfoa.org).

**AWARD FOR OUTSTANDING ACHIEVEMENT IN POPULAR ANNUAL FINANCIAL REPORTING**

**Please provide the following information if you wish to pay by credit card:**

Credit card type: \_\_\_\_\_ Account number: \_\_\_\_\_

Expiration date (*mandatory*): \_\_\_\_\_ Signature (*mandatory*): \_\_\_\_\_