



STATE OF ILLINOIS
COMPTROLLER

JUDY BAAR TOPINKA

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FY 2013 Annual Financial Report
Multi-Purpose Long Form

CC Copy - 10/31/2013 11:37:06AM

Unit Name: Decatur City

County: MACON

Unit Code: 055/020/30

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Decatur City as of the end of this fiscal year.

Written signature of government official
Gregg Zientara, Treasurer
Please Sign

Date

Unit Name: Decatur City

Unit Code Number: 055/020/30

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? _____ 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 <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. 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 <u>responsible</u> 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)	
Gregg	Zientara	Ryan P.	McCrary	Gregg	Zientara	Gregg	Zientara
Treasurer		Manager		Treasurer		Purchasing Agent	
1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza	
Decatur		Decatur		Decatur		Decatur	
IL	62523-1196	IL	62523-1196	IL	62523-1196	IL	62523-1196
Phone: 2174242702		Phone: 2174242801		Phone: 2174242702		Phone: 2174242702	
Fax: 2174242717		Fax: 2174242717		Fax: 2174242717		Fax: 2174242717	
E-Mail: gzientara@decaturil.gov		E-Mail: rmccrary@decaturil.gov		E-Mail: gzientara@decaturil.gov		E-Mail: gzientara@decaturil.gov	

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 Code Number: 055/020/30

Unit Name: Decatur City

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 04/30/2013

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, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB 34 in FY 2013 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 Decatur City use?

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

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 F7.

X G.O. Bonds Revenue Bonds Alternate Revenue Bonds

D. Does the government have debt, other than bonded 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 F7.

X Contractual Commitments X Other (Explain) GO Notes; IEPA Loan _____

E. Does Decatur City own or operate a public utility company? X Yes No

X Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other _____

F. Is Decatur City a home rule unit? X Yes No

G. Does Decatur City have a Tax Increment Finance (TIF) district? X Yes No

H. Does the government have pension funds or other retirement benefits this reporting fiscal year? X Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/ Retirement Benefits section.

X Illinois Municipal Retirement Fund (IMRF) X Police Pension X Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension (Explain) _____ X Other Post Employment Benefit (OPEB)

Unit Name: Decatur City

Unit Code Number: 055/020/30

STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total population of Decatur City?	76,122
What is the total EAV of Decatur City?	\$ 910,633,770
*How many full time employees are paid?	535
*How many part time employees are paid?	25
What is the total salary paid to all employees?	\$ 36,210,336

^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, their fiscal year end dates, and if the component units are 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 (Blended or Discretely Presented)	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Decatur City	\$208,653,303			
Civic Center Authority	\$935,666	Discretely Presented	04/30	Enterprise
Total Appropriations	\$209,588,969			

*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: Decatur City

Unit Code Number: 055/020/30

▶ STEP 7: OTHER GOVERNMENTS

Indicate any payments Decatur City has 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	\$	1,307,743
Federal government payroll taxes	\$	1,377,514
All other intergovernmental payments	\$	550,421

Unit Name: Decatur City

Unit Code Number: 055/020/30

▶ STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2013 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
2008 Project Fund	\$ 141,650	Capital Projects Fund	04/30
2010 Project Fund	\$ 8,021,635	Capital Projects Fund	04/30
Capital Projects Fund	\$ 1,433,724	Capital Projects Fund	04/30
CDBG Fund	\$ 1,074,735	Special Revenue Fund	04/30
DCDF Fund	\$ 6,770	Enterprise Fund	04/30
Debt Service Fund	\$ 37,402,793	Debt Service Fund	04/30
Drug Enforcement Fund	\$ 712,292	Special Revenue Fund	04/30
Fire Pension Fund	\$ 6,323,158	Fiduciary Fund	04/30
Fleet Maintenance Fund	\$ 3,317,026	Internal Service Fund	04/30
General Fund	\$ 56,690,861	General Fund	04/30
HOME Fund	\$ 428,672	Special Revenue Fund	04/30
Library Fund	\$ 3,788,417	Special Revenue Fund	04/30
Management Information Services Fund	\$ 1,305,298	Internal Service Fund	04/30
Mass Transit Fund	\$ 6,251,157	Enterprise Fund	04/30
Motor Fuel Tax Fund	\$ 3,058,959	Special Revenue Fund	04/30
Municipal Band Fund	\$ 76,982	Special Revenue Fund	04/30
PEG Fund	\$ 1,446	Special Revenue Fund	04/30
Police Pension Fund	\$ 6,065,858	Fiduciary Fund	04/30
Recycling Fund	\$ 584,077	Enterprise Fund	04/30
Self-Insurance Fund	\$ 9,094,797	Internal Service Fund	04/30
Sewer Fund	\$ 1,900,575	Enterprise Fund	04/30
Tax Increment Financing Districts Fund	\$ 1,472,439	Special Revenue Fund	04/30
Water Fund	\$ 14,392,629	Enterprise Fund	04/30

Total Expenditures

\$ 163,545,950

B. Does Decatur City 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

Unit Name: Decatur City

Unit Code Number: 055/020/30

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
Decatur Public Building Commission	Lessor
Decatur Public Library	Library
Fire Pension Fund	Pension Fund
Illinois Municipal Retirement Fund	Pension Fund
Police Pension Fund	Pension Fund

▶ **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 checked="" 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	23,931,777	6,088,263	7,147,590	105,698
102t	Investments	0	0	138,173,346	76,720
115t	Receivables	22,344,782	4,041,522	0	14,360
109t	Inventories	212,914	400,547	0	7,947
112t	Other Assets (Explain)	2,566,093	-1,073,407	462,679	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	96,536,810	54,303,404	0	6,076,989
117t	Other Capital Assets (Explain)	0	0	0	0
120t	TOTAL ASSETS	145,592,376	63,760,329	145,783,615	6,281,714

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	9,807,123	1,325,391	0	99,795
132t	Deferred Revenues	11,694,776	0	0	31,858
128t	Other Liabilities (Explain)	1,572,418	533,462	0	10,741
Non-Current/Long-Term Liabilities		Report In Whole Numbers			
129t	Due Within One Year	9,688,840	706,722	0	20,673
130t	Due Beyond One Year	80,799,955	9,780,491	0	301,344
131t	Other Non-Current/Long Term Liabilities (Explain)	1,304,103	0	0	0
135t	TOTAL LIABILITIES	114,867,215	12,346,066	0	464,411

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	21,768,332	43,816,191	0	5,852,365
148t	Net Assets - Restricted	5,631,695	0	145,783,615	0
149t	Net Assets - Unrestricted	3,325,134	7,598,072	0	-35,062
146t	TOTAL NET ASSETS	30,725,161	51,414,263	145,783,615	5,817,303
147t	TOTAL LIABILITIES & NET ASSETS	145,592,376	63,760,329	145,783,615	6,281,714

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	7,442,225	4,673,631	0	1,383,373	0	0	0	0
202t	Local Sales Tax	10,303,027	162,764	0	0	0	0	0	0
203t	Utilities Tax	5,344,421	0	0	0	0	0	0	0
203a	Electric Utilities	1,684,312	0	0	0	0	0	0	0
203b	Water Utilities	0	0	0	0	0	0	0	0
203c	Communications Utilities	2,485,244	0	0	0	0	0	0	0
203d	Other Utilities (Explain)	1,174,865	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	3,640,926	8,383	0	0	0	0	0	0

Intergovernmental Receipts & Grants

211t	State Income Tax	7,518,907	0	0	0	0	0	0	0
212t	State Sales Tax	11,103,789	132,360	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	1,899,676	0	0	0	0	0	0
214t	State Replacement Tax	573,729	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)	2,129,816	332,765	600,306	0	3,766,458	0	0	0
215a	General Support	1,495,575	0	0	0	0	0	0	0
215b	Public Welfare	497,549	0	600,306	0	0	0	0	0
215c	Health and/or Hospitals	0	0	0	0	0	0	0	0
215d	Streets and Highways	131,495	0	0	0	0	0	0	0
215e	Culture and Recreation	5,197	332,765	0	0	0	0	0	0
215f	Housing/Comm. Development	0	0	0	0	0	0	0	0
215g	Water Supply System	0	0	0	0	0	0	0	0
215h	Electric/Gas Power System	0	0	0	0	0	0	0	0
215i	Mass Transit	0	0	0	0	3,766,458	0	0	0
215j	Other (Explain)	0	0	0	0	0	0	0	0
225t	Other Intergovernmental Sources	377,822	1,694,641	0	0	0	0	0	0
225a	General Support	202,789	1,694,641	0	0	0	0	0	0
225b	Public Welfare	0	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	0	0	0	0	0	0	0
225d	Streets and Highways	175,033	0	0	0	0	0	0	0
225e	Culture and Recreation	0	0	0	0	0	0	0	0
225f	Housing/Comm. Development	0	0	0	0	0	0	0	0
225g	Water Supply System	0	0	0	0	0	0	0	0

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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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Intergovernmental Receipts & Grants

225h	Electric/Gas Power System	0	0	0	0	0	0	0	0
225i	Mass Transit	0	0	0	0	0	0	0	0
225j	Other (Explain)	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	734,747	0	0	0	0	0	0	0
233t	Fines and Forfeitures	1,220,762	506,045	981	0	0	0	0	489,222
234t	Charges for Services	727,376	1,000	0	0	20,279,701	13,037,113	0	0
234a	Water Utilities	0	0	0	0	14,812,931	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	0	0	0	0
234d	Transit Utilities	0	0	0	0	561,172	0	0	0
234e	Sewer Utilities	0	0	0	0	2,936,092	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	710,446	0	0	0
234g	Parking	0	0	0	0	0	0	0	0
234h	Housing	0	0	0	0	0	0	0	0
234i	Highway or Bridge Tolls	0	0	0	0	0	0	0	0
234j	Culture and Recreation	0	0	0	0	0	0	0	0
234k	Other (Explain)	727,376	1,000	0	0	1,259,060	13,037,113	0	0
235t	Interest	41,410	7,713	178,344	2,927	59,450	7,571	0	0
236t	Miscellaneous (Explain)	1,349,172	779,359	17,190	500,679	298,208	2,322,871	11,846,180	387,817
240t	Total Receipts and Revenue	52,508,129	10,198,337	796,821	1,886,979	24,403,817	15,367,555	11,846,180	877,039

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	9,867,805	2,975,846	0	160,096	0	0	0	0
251a	Financial Administration	9,867,805	2,975,846	0	160,096	0	0	0	0
251b	General Administrative Buildings	0	0	0	0	0	0	0	0
251c	Central Administration	0	0	0	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	38,423,851	712,292	0	0	0	0	12,107,490	0
252a	Police	22,967,428	712,292	0	0	0	0	5,888,745	0
252b	Fire	15,456,423	0	0	0	0	0	6,218,745	0
252c	Regulation - Building Inspection	0	0	0	0	0	0	0	0
252d	Other (Explain)	0	0	0	0	0	0	0	0
253t	Corrections	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	8,399,205	3,058,959	9,591,386	0	0	0	0	0
255a	Streets and Highways	8,399,205	3,058,959	9,591,386	0	0	0	0	0
255b	Airports	0	0	0	0	0	0	0	0
255c	Parking Meters	0	0	0	0	0	0	0	0
255d	Parking Facilities	0	0	0	0	0	0	0	0
255e	Other (Explain)	0	0	0	0	0	0	0	0
256t	Social Services	0	0	0	0	6,770	0	0	0
256a	Welfare	0	0	0	0	6,770	0	0	0
256b	Health (Other than hospitals)	0	0	0	0	0	0	0	0
256c	Hospital Operations	0	0	0	0	0	0	0	0
256d	Cemeteries	0	0	0	0	0	0	0	0
256e	Other (Explain)	0	0	0	0	0	0	0	0
257t	Culture and Recreation	0	3,866,845	0	0	584,077	0	0	0
257a	Library	0	3,788,417	0	0	0	0	0	0
257b	Parks	0	0	0	0	0	0	0	0
257c	Other (Explain)	0	78,428	0	0	584,077	0	0	0
258t	Housing	0	0	0	0	0	0	0	0
275t	Environment	0	0	0	0	1,643,877	0	0	0
275a	Sewage	0	0	0	0	1,643,877	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									
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0
259t	Debt	0	0	5,623	37,242,697	178,075	0	0	0
259a	Interest	0	0	5,623	4,277,697	178,075	0	0	0
259b	Principal	0	0	0	32,965,000	0	0	0	0
271t	Public Utility Company	0	0	0	0	16,938,989	0	0	0
271a	Water	0	0	0	0	11,211,631	0	0	0
271b	Electric	0	0	0	0	0	0	0	0
271c	Transit	0	0	0	0	5,727,358	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	3,961,495	995,401	0	288,904
280t	Capital Outlay	0	0	0	0	0	0	0	0
260t	Other Expenditures/Expenses (Explain)	0	0	0	0	0	13,531,720	281,526	878,993
270t	Total Expenditures/Expense	56,690,861	10,613,942	9,597,009	37,402,793	23,313,283	14,527,121	12,389,016	1,167,897

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)	-4,182,732	-415,605	-8,800,188	-35,515,814	1,090,534	840,434	-542,836	-290,858
302t	Operating transfers in	5,497,721	323,969	551,460	7,185,437	765,568	22,798	0	0
303t	Operating transfers out	-2,506,287	-1,951,717	-105,686	0	-9,495,029	-288,234	0	0
304t	Bond proceeds	0	0	0	28,080,658	0	0	0	0
305t	Other long term debt (Explain)	15,172	0	0	0	0	0	0	0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	-1,176,126	-2,043,353	-8,354,414	-249,719	-7,638,927	574,998	-542,836	-290,858
307t	Previous year fund balance	11,110,134	7,019,736	15,675,921	409,119	59,779,037	2,055,213	135,151,268	6,108,163
308t	Other (Explain)	0	0	0	0	0	0	11,175,183	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	9,934,008	4,976,383	7,321,507	159,400	52,140,110	2,630,211	145,783,615	5,817,305

Statement of Indebtedness (Governmental & Proprietary Combined)

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	Original Issue Amount	Final Maturity Date	Interest Rate Ranges - Lowest	Interest Rate Ranges - Highest
Report in Whole Numbers												
General Obligation Bonds	400	81,822,528	406	\$28,080,658	412	\$30,681,305	418	79,221,881				
Water	400a	0	406a	\$0	412a	\$0	418a	0	0		0 %	0 %
Electric	400b	0	406b	\$0	412b	\$0	418b	0	0		0 %	0 %
Transportation	400c	0	406c	\$0	412c	\$0	418c	0	0		0 %	0 %
Housing	400d	0	406d	\$0	412d	\$0	418d	0	0		0 %	0 %
Other (Explain)	400e	81,822,528	406e	\$28,080,658	412e	\$30,681,305	418e	79,221,881	0		0 %	0 %
Revenue Bonds	401	0	407	\$0	413	\$0	419	0				
Water	401a	0	407a	\$0	413a	\$0	419a	0	0		0 %	0 %
Electric	401b	0	407b	\$0	413b	\$0	419b	0	0		0 %	0 %
Transportation	401c	0	407c	\$0	413c	\$0	419c	0	0		0 %	0 %
Housing	401d	0	407d	\$0	413d	\$0	419d	0	0		0 %	0 %
Other (Explain)	401e	0	407e	\$0	413e	\$0	419e	0	0		0 %	0 %
Alternate Revenue Bonds	402	0	408	\$0	414	\$0	420	0	0		0 %	0 %
Contractual Commitments	403	13,472,345	409	\$15,967	415	\$976,099	421	12,512,213	0		0 %	0 %
Other (Explain)	404	9,065,274	410	\$2,872,314	416	\$2,443,292	422	9,494,296	0		0 %	0 %
Total Debt	405	104,360,147	411	\$30,968,939	417	\$34,100,696	423	101,228,390				

Please provide a summary of the authorized debt limitations, including any statutory references.

Future Debt Service Requirements for Bonded Debt listed above

Years Ending	Principal	Interest	Total
2014	5,150,000	3,340,394	8,490,394
2015	4,290,000	3,211,493	7,501,493
2016	4,155,000	3,093,094	7,248,094
2017	4,440,000	2,968,019	7,408,019
2018	4,605,000	2,824,337	7,429,337
2019-2023	26,400,000	11,216,301	37,616,301
2024-2028	19,570,000	5,161,136	24,731,136
2028-2033	7,405,000	1,016,925	8,421,925
	76,015,000	32,831,699	108,846,699

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Office of the Comptroller, Judy Baar Topinka
 FY 2013 AFR
 Multi-Purpose Form

Pension Funds / Retirement Benefits

Code		IMRF			Police Pension			Fire Pension		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
500	Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012	05/01/2010	05/01/2011	05/01/2012	05/01/2010	05/01/2011	05/01/2012
501	Total Pension Liability / Actuarial Accrued Liability	\$ 38,997,358	\$ 40,581,866	\$ 41,931,058	\$ 110,125,805	\$ 112,627,195	\$ 114,870,605	\$ 96,531,895	\$ 102,073,330	\$ 105,304,548
502	Total Funded Pension / Actuarial Value of Assets	\$ 27,195,156	\$ 28,262,038	\$ 29,496,482	\$ 70,348,106	\$ 74,407,671	\$ 80,384,994	\$ 58,035,930	\$ 60,477,614	\$ 64,880,063
503	Total Unfunded Pension Liability	\$ 11,802,202	\$ 12,319,828	\$ 12,434,576	\$ 39,777,699	\$ 38,219,524	\$ 34,485,611	\$ 38,495,965	\$ 41,595,716	\$ 40,424,485
504	Funded Ratio	69.73 %	70 %	70 %	64 %	66 %	70 %	60 %	59 %	62 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 539,388	\$ 1,010,840	\$ 1,405,617	\$ 443,850	\$ 1,374,248	\$ 1,280,909	\$ 228,075	\$ 921,757	\$ 843,414

Code		SLEP			Other Pension			OPEB (Net)		
								2010	2011	2012
500	Actuarial Valuation Date							05/01/2010	05/01/2011	05/01/2012
501	Total Pension Liability / Actuarial Accrued Liability	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0	\$ 8,528,800	\$ 8,475,000	\$ 8,068,000
502	Total Funded Pension / Actuarial Value of Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
503	Total Unfunded Pension Liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,528,800	\$ 8,475,000	\$ 8,068,000
504	Funded Ratio	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 996,704	\$ 1,100,922	\$ 1,304,103

*** 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	\$ 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 US. 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 US. Census Bureau.**

***If you do NOT complete this page the US. Census Bureau will contact you for further information.**

Explanation or Comments:

112t	Government internal balance(\$1,225,847), Prepaid (8,518), Deferred Charges (1,107,104), Due from Component Unit (224,624)
	Business-like Internal Balance (-1,225,847), Prepaid (129,500)
	Assets held for resale (22,940)
	Fiduciary accrued interest (462,679)
128t	Government Other/Misc. (1,572,418)
	Business-like: Other/Misc. (533,462)
	Component Unit Other/Misc. (10,741)
131t	Other Non-Current /Long term liabilities:
	Governmental: 1,304,103
203d	General: Cable TV tax (1,119,967), Video Gaming Tax (54,898)
204t	General: Food & Beverage Tax (3,049,941), Hotel & Motel Tax (590,985)
	Special Revenue: Food & Beverage Tax (\$8,383)
234k	General Charges for Services (727,376),
	Special Revenue (1,000),
	Enterprise: Other/Misc. (1,259,060),
	Internal Service: Other/Misc. (13,037,113)
236t	General Other/Misc. (1,349,172)
	Special Revenue Other/Misc.(779,302)
	Capital Projects Other/Misc.(17,190)
	Debt Service Other/Misc.(28,581,337)
	Enterprise Other/Misc.(305,342)
	Internal Service Other Misc. (2,322,871)
	Fiduciary Pension(11,846,180)
	Component Unit Other Misc.(387,817)
257c	Special Revenue Culture and Recreation(78,428)
	Enterprise Contractual Services (544,892), Commodities (39,185)
260t	Fiduciary Investment Expense (281,526)
	Internal Services: Misc/Other (4,019,938), Insurance & Other charges (9,511,782)
	Component Unit Other/Misc (878,993)
305t	General: Sale of Capital Asset (\$15,172).
308t	Net increase in the fair value of investments (\$11,175,183)
400e	General Government Obligation Bonds. The difference between amount outstanding of \$79,221,881 on 418e and future principal debt service requirements is \$3,206,881, which is the unamortized issuance premiums.
404t	Compensated Absences: (\$4,657,507)
	Pension Obligation: (\$3,306,845)
	Other Post-Employment Benefits: (\$1,100,922)
410t	Compensated Absences: (\$2,379,229)
	Pension Obligation (\$223,095)
	Other Post-Employment Benefits: (\$203,181)
416t	Compensated Absences: (\$2,443,292)
422t	Compensated Absences: (\$4,660,253)
	Pension Obligation: (\$3,529,940)
	Other Post-Employment Benefits: (\$1,304,103)

The Mayor and City Council
Decatur, Illinois

We have compiled the accompanying Statement of Assets, Liabilities and Net Assets – All Funds and Component Units of the City of Decatur, Illinois as of April 30, 2013, and the related Statement of Revenues and Receipts, Statements of Disbursements, Expenditures and Expenses, and the Statement of Fund Balances and Other Financing Sources (Uses) for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the presentation required by the Comptroller of the State of Illinois.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the form prescribed by the Comptroller of the State of Illinois, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary schedules.

These financial statements are intended to be presented in accordance with the requirements of the Comptroller of the State of Illinois, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information appearing on pages F7 through F10 is presented for purposes of additional analysis and is not a required part of the basis financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

CLIFTONLARSONALLEN LLP

Danville, Illinois
October 30, 2013

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