



**STATE OF ILLINOIS
COMPTROLLER**

LESLIE GEISSLER MUNGER

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**FY 2015 Annual Financial Report
Multi-Purpose Long Form**

CCIF Copy - 8/4/2016 8:52:33 AM

Unit Name : Decatur City

Country : 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, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation 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 : 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.)	
Gregg	Zientara	Tim	Gleason	Gregg	Zientara
Treasurer		Manager		Treasurer	
1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza	
Decatur		Decatur		Decatur	
IL 62523-1196		IL 62523-1196		IL 62523-1196	
Phone: 2174242702 Ext.		Phone: 2174242801 Ext.		Phone: 2174242702 Ext.	
Fax: 2174242717		Fax: 2174242717		Fax: 2174242717	
E-Mail: gzientara@decaturil.gov		E-Mail: tgleason@decaturil.gov		E-Mail: gzientara@decaturil.gov	
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.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		F. TIF Officer (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Gregg	Zientara	Debra	Bright	Billy	Tyus
Purchasing Agent		Clerk		TIF Administrator	
1 Gary K. Anderson Plaza		1 Gary K Anderson Plaza		1 Gary K. Anderson Plaza	
Decatur		Decatur		Decatur	
IL 62523-1196		IL 62523-1196		IL 62523	
Phone: 2174242702 Ext.		Phone: (217) 424-2708 Ext.		Phone: (217) 424-2727	
Fax: 2174242717		Fax: (217) 450-2297		Fax: (217) 424-2862	
E-Mail: gzientara@decaturil.gov		E-Mail: dbright@decaturil.gov		E-Mail: btyus@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.

Unit Name : Decatur City

Unit Code : 055/020/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2015

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be 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 2015 reporting or in previous reporting years? 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 Decatur City use?

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

Cash - with assets (Modified Cash Basis) Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

G.O.Bonds Revenue Bonds Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

Contractual Commitments Other (Explain) _____

E. Does the government own or operate a public utility company? Yes No

If "Yes", indicate the type(s) of utilities below.

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

F. Is your government a home rule unit? Yes No

G. Does the government have a Tax Increment Finance (TIF) district? Yes No

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

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

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

Other Pension _____ Other Post Employment Benefits (OPEB)

Unit Name : Decatur City

Unit Code : 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?	\$993,323,558
How many full time employees are paid?*	508
How many part time employees are paid?*	26
What is the total salary paid to all employees?	\$37,705,650

^ 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 FUNDS SHOULD NOT BE LISTED HERE*	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Decatur City	\$196,053,008		12/31	
Civic Center Authority	\$1,152,688	DP	12/31	Enterprise
Total Appropriations	\$197,205,696			

* 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 : 055/020/30

STEP 7: OTHER GOVERNMENTS

Indicate any payments Decatur City 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	\$1,389,285
Federal government payroll taxes	\$1,407,643
All other intergovernmental payments	\$4,060,358

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2015 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	\$2,430	Capital Projects Fund	12/31
2010 Project	\$238,325	Capital Projects Fund	12/31
CDBG	\$446,368	Special Revenue Fund	12/31
DCDF	\$119,872	Special Revenue Fund	12/31
Debt Service	\$3,523,023	Debt Service Fund	12/31
Drug Enforcement	\$809,953	Special Revenue Fund	12/31
DUATS	\$291,355	Special Revenue Fund	12/31
Economic Development	\$223,267	Special Revenue Fund	12/31
Employee Benefit Insurance	\$9,159,033	Internal Service Fund	12/31
Fire Capital	\$43,947	Special Revenue Fund	12/31
Fire Pension	\$7,109,015	Fiduciary Fund	12/31
Fleet Maintenance	\$2,567,863	Internal Service Fund	12/31
General	\$61,883,399	General Fund	12/31
Grant	\$149,393	Special Revenue Fund	12/31
HOME	\$208,633	Special Revenue Fund	12/31
Library	\$3,280,785	Special Revenue Fund	12/31
Major Moves	\$149,657	Special Revenue Fund	12/31
Management Information Services	\$332,480	Internal Service Fund	12/31
Mass Transit	\$6,837,892	Enterprise Fund	12/31
Motor Fuel Tax	\$2,785,795	Special Revenue Fund	12/31
Municipal Band	\$89,252	Special Revenue Fund	12/31

PEG	\$51,698	Special Revenue Fund	12/31
Police Pension	\$6,905,102	Fiduciary Fund	12/31
Public Safety	\$239,280	Special Revenue Fund	12/31
Recycling	\$600,997	Enterprise Fund	12/31
Risk Management	\$2,543,301	Internal Service Fund	12/31
Sewer	\$3,353,470	Enterprise Fund	12/31
Storm Water	\$453,816	Enterprise Fund	12/31
Tax Increment Financing Districts	\$1,017,564	Special Revenue Fund	12/31
Water	\$20,408,977	Enterprise Fund	12/31
Total Expenditures	\$135,825,942		

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 : 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					
101t	Cash and Cash Equivalent	\$16,345,529	\$17,835,072	\$10,381,410	\$145,630
102t	Investments	\$0	\$15,897,351	\$150,413,249	\$0
115t	Receivables	\$26,271,656	\$4,683,908	\$0	\$44,503
109t	Inventories	\$284,118	\$504,675	\$0	\$6,415
112t	Other Assets (Explain)	\$17,993,623	\$928,662	\$327,908	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$97,244,542	\$108,266,043	\$0	\$5,382,349
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$158,139,468	\$148,115,711	\$161,122,567	\$5,578,897

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$4,728,200	\$7,845,733	\$52,511	\$48,515
132t	Deferred Revenues	\$15,186,986	\$64,616	\$0	\$100,000
128t	Other Liabilities (Explain)	\$895,928	\$558,168	\$0	\$41,341
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$5,474,839	\$6,217,532	\$0	\$13,356
130t	Due Beyond One Year	\$165,979,027	\$115,802,767	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$192,264,980	\$130,488,816	\$52,511	\$203,212

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	\$61,778,472	\$6,161,938	\$0	\$5,382,349
148t	Net Assets - Restricted	\$9,386,456	\$0	\$161,070,056	\$0
149t	Net Assets - Unrestricted	(\$105,290,440)	\$11,464,957	\$0	(\$6,664)
146t	Total Net Assets	(\$34,125,512)	\$17,626,895	\$161,070,056	\$5,375,685
147t	Total Liabilities & Net Assets	\$158,139,468	\$148,115,711	\$161,122,567	\$5,578,897

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
Local Taxes					Report In Whole Numbers				
201t	Property Tax	\$7,918,181	\$4,342,721	\$0	\$1,261,568	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$10,078,165	\$206,069	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$5,431,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$1,511,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$2,078,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$1,841,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$3,868,458	\$339,948	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$8,099,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$11,422,489	\$179,025	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$1,888,115	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$1,163,021	\$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)	\$2,410,344	\$626,917	\$72,734	\$0	\$4,343,365	\$0	\$0	\$0
215a	General Support	\$1,712,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$612,878	\$0	\$72,734	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$85,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$626,917	\$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	\$4,343,365	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$9,741	\$1,061,947	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$9,741	\$1,061,947	\$0	\$0	\$0	\$0	\$0	\$0

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
Intergovernmental Receipts & Grants									
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	\$0	\$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
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 Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources									
231t	Licenses and Permits	\$857,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$1,439,024	\$415,928	\$0	\$0	\$0	\$0	\$0	\$789,285
234t	Charges for Services	\$6,817,347	\$0	\$0	\$0	\$35,430,921	\$12,863,414	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$27,772,839	\$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	\$619,365	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$4,754,949	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$699,088	\$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)	\$6,817,347	\$0	\$0	\$0	\$1,584,680	\$12,863,414	\$0	\$0
235t	Interest	\$1,225	\$2,368	\$224	\$1,520	\$263,683	\$1,504	\$0	\$0
236t	Miscellaneous (Explain)	\$412,797	\$941,765	\$150,623	\$466,886	\$535,638	\$2,461,078	\$12,406,412	\$457,133
240t	Total Receipts and Revenue	\$59,928,812	\$10,004,803	\$223,581	\$1,729,974	\$40,573,607	\$15,325,996	\$12,406,412	\$1,246,418

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	\$9,569,278	\$1,632,492	\$0	\$24,278	\$0	\$0	\$0	\$0
251a	Financial Administration	\$9,569,278	\$1,632,492	\$0	\$24,278	\$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	\$42,003,157	\$1,049,233	\$0	\$0	\$0	\$0	\$14,014,117	\$0
252a	Police	\$25,925,463	\$1,049,233	\$0	\$0	\$0	\$0	\$6,905,102	\$0
252b	Fire	\$16,077,694	\$0	\$0	\$0	\$0	\$0	\$7,109,015	\$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	\$9,942,631	\$3,803,359	\$240,755	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$9,942,631	\$3,803,359	\$240,755	\$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	\$51,698	\$0	\$0	\$0	\$0	\$0	\$0
256a	Welfare	\$0	\$0	\$0	\$0	\$0	\$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	\$51,698	\$0	\$0	\$0	\$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									
257t	Culture and Recreation	\$0	\$3,370,037	\$0	\$0	\$600,997	\$0	\$0	\$0
257a	Library	\$0	\$3,280,785	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$89,252	\$0	\$0	\$600,997	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$3,114,122	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$2,660,683	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$453,439	\$0	\$0	\$0
259t	Debt	\$368,333	\$0	\$0	\$3,498,745	\$4,395,243	\$0	\$0	\$0
259a	Interest	\$33,195	\$0	\$0	\$1,449,395	\$4,395,243	\$0	\$0	\$0
259b	Principal	\$335,138	\$0	\$0	\$2,049,350	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$19,309,056	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$12,973,107	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$6,335,949	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$4,007,650	\$528,615	\$0	\$281,404
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$228,084	\$14,074,062	\$346,426	\$1,178,500
270t	Total Expenditures/Expense	\$61,883,399	\$9,906,819	\$240,755	\$3,523,023	\$31,655,152	\$14,602,677	\$14,360,543	\$1,459,904

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)	(\$1,954,587)	\$97,984	(\$17,174)	(\$1,793,049)	\$8,918,455	\$723,319	(\$1,954,131)	(\$213,486)
302t	Operating transfers in	\$1,027,463	\$212,722	\$0	\$2,326,543	\$147,864	\$728,430	\$0	\$0
303t	Operating transfers out	\$0	(\$1,188,099)	\$0	\$0	(\$2,801,473)	(\$453,450)	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$1,371,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$444,593	(\$877,393)	(\$17,174)	\$533,494	\$6,264,846	\$998,299	(\$1,954,131)	(\$213,486)
307t	Previous year fund balance	\$7,229,110	\$5,961,520	\$589,168	\$3,437,184	\$11,700,596	\$2,968,308	\$164,434,622	\$5,589,171
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$260,917	(\$725,352)	(\$1,410,435)	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$7,673,703	\$5,084,127	\$571,994	\$3,970,678	\$18,226,359	\$3,241,255	\$161,070,056	\$5,375,685

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	\$96,263,756	406	\$24,378,300	412	\$5,148,949	418	\$115,493,107	\$0			
Water	400a	\$0	406a	\$0	412a	\$0	418a	\$0	\$0		0.00%	0.00%
Electric	400b	\$0	406b	\$0	412b	\$0	418b	\$0	\$0		0.00%	0.00%
Transportation	400c	\$0	406c	\$0	412c	\$0	418c	\$0	\$0		0.00%	0.00%
Housing	400d	\$0	406d	\$0	412d	\$0	418d	\$0	\$0		0.00%	0.00%
Other (Explain)	400e	\$96,263,756	406e	\$24,378,300	412e	\$5,148,949	418e	\$115,493,107	\$0	03/01/2035	1.00%	7.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0			
Water	401a	\$0	407a	\$0	413a	\$0	419a	\$0	\$0		0.00%	0.00%
Electric	401b	\$0	407b	\$0	413b	\$0	419b	\$0	\$0		0.00%	0.00%
Transportation	401c	\$0	407c	\$0	413c	\$0	419c	\$0	\$0		0.00%	0.00%
Housing	401d	\$0	407d	\$0	413d	\$0	419d	\$0	\$0		0.00%	0.00%
Other (Explain)	401e	\$0	407e	\$0	413e	\$0	419e	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$37,245,702	409	\$3,438,362	415	\$2,176,981	421	\$38,507,083	\$0	12/31/2035	0.00%	6.12%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$133,509,458	411	\$27,816,662	417	\$7,325,930	423	\$154,000,190	\$0			

Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2016	\$6,005,000	\$4,958,616	\$10,963,616
2017	\$6,235,000	\$4,771,576	\$11,006,576
2018	\$6,465,000	\$4,560,374	\$11,025,374
2019	\$6,725,000	\$4,314,400	\$11,039,400
2020	\$7,025,000	\$4,034,823	\$11,059,823
2021-2025	\$38,420,000	\$15,266,345	\$53,686,345
2026-2030	\$25,480,000	\$7,345,041	\$32,825,041
2030-2035	\$14,505,000	\$1,512,013	\$16,017,013
TOTAL	\$ 110,860,000	\$ 46,763,188	\$ 157,623,188

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

Office of the Comptroller, Leslie Geissler Munger
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 Multi-Purpose Form

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
500	Actuarial Valuation Date	12/31/2013	12/31/2014	12/31/2015	12/31/2013	12/31/2014	12/31/2015	12/31/2013	12/31/2014	12/31/2015
501	Total Pension Liability/ Actuarial Accrued Liability	\$41,991,704	\$43,011,903	\$101,325,044	\$122,268,612	\$140,207,944	\$145,916,865	\$108,864,374	\$127,664,616	\$134,895,684
502	Total Funded Pension/ Actuarial Value of Assets	\$31,837,916	\$31,334,332	\$88,338,974	\$84,736,571	\$97,295,010	\$91,999,124	\$67,666,146	\$74,593,446	\$69,122,038
503	Total Unfunded Pension Liability	\$10,153,788	\$11,677,571	\$12,986,070	\$37,532,041	\$42,912,934	\$53,917,741	\$41,198,228	\$53,071,170	\$65,773,646
504	Funded Ratio	75.81%	72.85%	87.18%	69.30%	69.39%	63.04%	62.15%	58.42%	51.24%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,710,903	\$1,829,969	\$12,986,070	\$1,284,891	\$1,280,909	\$53,917,741	\$1,173,131	\$843,414	\$65,773,646

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2013	2014	2015
500	Actuarial Valuation Date							12/31/2013	12/31/2014	12/31/2015
501	Total Pension Liability/ Actuarial Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$7948001	\$9,144,000	\$1,006,047
502	Total Funded Pension/ Actuarial Value of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Total Unfunded Pension Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$7,948,000	\$9,143,999	\$1,006,046
504	Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,114,868	\$918,761	\$1,006,046

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 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.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
112t	Governmental - \$599,464 internal balance; \$195,978 prepaid; \$17,198,181 deferred amt related to pension liabilities. Business type- \$(599,464) internal balances, \$100,000 prepaid, \$1,428,126 deferred amt related to pension liabilities. Fiduciary - accrued interest \$327,908
128t	Gov't - accrued liabilities \$895,928 Business type - accrued liabilities \$558,168 Component unit - other accrued liabilities \$41,341
203d	Video Gaming \$746,517 Cable tax \$1,095,369
234k	General \$6,817,347 Charges for services, Enterprise \$1,584,680 other federal sources, Internal services \$12,863,414 Charges for services.
236t	General \$412,797 other/misc revenues, Special revenues \$941,764 other/misc revenues, Capital projects -\$150,623 other/misc revenues, Debt Fund - \$466,866 other/misc revenue, Enterprise \$501,399 other/misc revenue, Internal Services \$2,461,078 other/misc revenues, Fiduciary \$12,406,412 Pensions, Component unit \$457,133 other/misc revenues
256e	Special revenue \$51,698 - Education
257c	Special revenue - \$51,698 Culture, Enterprise \$583,171 Contractual Services \$17,826 supplies.
260t	Enterprise \$228,084 loss on disposal of city property, Internal Services \$14,074,062 Insurance and other charges, Fiduciary \$346,426 investment expense, Component Unit \$1,178,500 other/misc
275c	Enterprise - \$453,439 contractual services
305t	General - \$1,369,277 loan proceeds and \$2,440 sale of capital asset
308t	Enterprise - \$952,475 prior period adjustment for reclassification of debt.; (\$1,217,101) net pension liability; \$525,543 deferred inflows/outflows for pensions. Internal services - \$725,352 - prior period adjustment for reclassification of debt. Fiduciary - \$1,410,435 decrease in fair value of investments
400e	General Government Obligation Bonds
404t	Prior year information included compensated absences and pension liability. In the current year, the pension liability is included in the Pensions Funds/ Retirement Benefits section. Compensated absences does not need included in this section. Therefore, removed amounts in the current year.

CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- Individual Licensed Certified Public Accountant
- Public Accounting Firm (IL License)
- Professional Service Corporation (IL License)
- Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066004450</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>CLIFTONLARSONALLEN LLP</u>		
Address:	<u>301 SW Adams St Ste 900</u>	Address 2: _____	
City:	<u>Peoria</u>	State: <u>IL</u>	ZIP: <u>61602-1562</u>
Phone:	_____	Ext. _____	Fax: _____ E-Mail: _____
Last Name:	<u>Wheeler</u>	First Name: <u>Hope</u>	Title: <u>Principal</u>
Phone:	<u>217-373-3139</u>	Ext. _____	E-Mail: <u>hope.wheeler@claconnect.com</u>

List of Error(s) still needing to be resolved

Office of the Comptroller, Leslie Geissler Munger
FY 2015 AFR
Multi-Purpose Form