



STATE OF ILLINOIS
COMPTROLLER

LESLIE GEISSLER MUNGER

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FY 2014 Annual Financial Report
Multi-Purpose Long Form

CCIF Copy - 7/30/2015 3:14:46 PM

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 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.)		C. 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	Tim	Gleason	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 Ext.		Phone: 2174242801 Ext.		Phone: 2174242702 Ext.		Phone: 2174242702 Ext.	
Fax: 2174242717		Fax: 2174242717		Fax: 2174242717		Fax: 2174242717	
E-Mail: gzientara@decaturil.gov		E-Mail: tgleason@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 Name : Decatur City

Unit Code : 055/020/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2014

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 2014 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 page, located on page F7.

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 page, located on page F7.

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

E. Does Decatur City 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 Decatur City a home rule unit? Yes No

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

H. Does Decatur City 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 _____ Office of the Controller, 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?^	74,710
What is the total EAV of Decatur City?	\$838,097,609
How many full time employees are paid?*	489
How many part time employees are paid?*	25
What is the total salary paid to all employees?	\$36,004,051

^ 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	\$196,736,060		12/31	
Civic Center Authority	\$1,050,793	DP	12/31	Enterprise
Total Appropriations	\$197,786,853			

* 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	\$1,049,322
Federal government payroll taxes	\$1,342,089
All other intergovernmental payments	\$2,476,129

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2014 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
2010 Project	\$834,420	Capital Projects Fund	12/31
Capital Projects	\$261,321	Capital Projects Fund	12/31
CDBG	\$1,150,196	Special Revenue Fund	12/31
DCDF	\$12,821	Special Revenue Fund	12/31
Debt Service	\$4,114,630	Debt Service Fund	12/31
Drug Enforcement	\$418,826	Special Revenue Fund	12/31
DUATS	\$335,605	Special Revenue Fund	12/31
Economic Development	\$147,121	Special Revenue Fund	12/31
Employee Benefit Insurance	\$9,041,843		12/31
Fire Pension	\$6,810,510	Fiduciary Fund	12/31
Fleet Maintenance	\$3,229,080		12/31
General	\$60,918,801	General Fund	12/31
Grant	\$252,953	Special Revenue Fund	12/31
HOME	\$692,078	Special Revenue Fund	12/31
Library	\$3,333,019	Special Revenue Fund	12/31
Management Information Services	\$1,630,179		12/31
Mass Transit	\$6,795,236	Enterprise Fund	12/31
Motor Fuel Tax	\$2,897,817	Special Revenue Fund	12/31
Municipal Band	\$79,679	Special Revenue Fund	12/31
PEG	\$257,752	Special Revenue Fund	12/31
Police Pension	\$6,171,292	Fiduciary Fund	12/31

Public Safety	\$280,362	Special Revenue Fund	12/31
Recycling	\$640,461	Enterprise Fund	12/31
Risk Management	\$2,643,611		12/31
Sewer	\$3,102,775	Enterprise Fund	12/31
Storm Water	\$19,072	Enterprise Fund	12/31
Tax Increment Financing Districts	\$933,478	Special Revenue Fund	12/31
Water	\$14,315,246	Enterprise Fund	12/31
Total Expenditures	\$131,320,184		

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 X 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	\$18,365,275	\$26,116,735	\$10,371,990	\$49,329
102t	Investments	\$0	\$0	\$153,754,513	\$0
115t	Receivables	\$24,141,869	\$3,406,930	\$0	\$18,232
109t	Inventories	\$266,754	\$346,121	\$0	\$7,367
112t	Other Assets (Explain)	\$754,740	(\$528,228)	\$311,950	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$98,225,088	\$87,551,593	\$0	\$5,612,421
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$141,753,726	\$116,893,151	\$164,438,453	\$5,687,349

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$5,984,215	\$5,824,252	\$3,831	\$71,110
132t	Deferred Revenues	\$13,482,561	\$62,284	\$0	\$10,044
128t	Other Liabilities (Explain)	\$2,438,624	\$811,457	\$0	\$8,458
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$4,767,922	\$4,980,565	\$0	\$8,566
130t	Due Beyond One Year	\$38,327,140	\$94,042,225	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$65,000,462	\$105,720,783	\$3,831	\$98,178

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	\$62,584,346	\$3,198,630	\$0	\$5,612,421
148t	Net Assets - Restricted	\$10,059,536	\$0	\$164,434,622	\$0
149t	Net Assets - Unrestricted	\$4,109,382	\$7,973,738	\$0	(\$23,250)
146t	Total Net Assets	\$76,753,264	\$11,172,368	\$164,434,622	\$5,589,171
147t	Total Liabilities & Net Assets	\$141,753,726	\$116,893,151	\$164,438,453	\$5,687,349

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	\$7,902,892	\$4,370,303	\$0	\$1,280,859	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$10,360,151	\$182,137	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$5,393,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$1,646,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$2,083,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$1,664,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$3,659,111	\$310,040	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$7,288,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$11,396,352	\$132,665	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$1,969,888	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$1,067,423	\$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)	\$2,244,445	\$445,714	\$0	\$0	\$4,132,995	\$0	\$0	\$0
215a	General Support	\$1,555,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$544,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$139,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$5,485	\$445,714	\$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	\$221,489	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$3,911,506	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$38,471	\$2,298,771	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$38,471	\$2,298,771	\$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	\$737,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$1,720,873	\$481,735	\$17,355	\$0	\$0	\$0	\$0	\$642,871
234t	Charges for Services	\$5,882,463	\$0	\$0	\$0	\$27,749,336	\$13,126,618	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$21,290,087	\$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	\$711,246	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$3,877,207	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$660,796	\$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)	\$5,882,463	\$0	\$0	\$0	\$1,210,000	\$13,126,618	\$0	\$0
235t	Interest	\$689	\$2,375	\$104,775	\$845	\$209,608	\$1,739	\$0	\$0
236t	Miscellaneous (Explain)	\$1,301,688	\$1,305,449	\$301	\$473,104	\$871,575	\$2,353,453	\$12,533,980	\$399,412
240t	Total Receipts and Revenue	\$58,994,280	\$11,499,077	\$122,431	\$1,754,808	\$32,963,514	\$15,481,810	\$12,533,980	\$1,042,283

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	\$8,169,425	\$2,590,774	\$0	\$98,307	\$0	\$0	\$0	\$0
251a	Financial Administration	\$8,169,425	\$2,590,774	\$0	\$98,307	\$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	\$43,209,504	\$699,188	\$0	\$0	\$0	\$0	\$12,981,802	\$0
252a	Police	\$26,965,482	\$699,188	\$0	\$0	\$0	\$0	\$6,171,292	\$0
252b	Fire	\$16,244,022	\$0	\$0	\$0	\$0	\$0	\$6,810,510	\$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	\$9,380,886	\$3,831,295	\$1,093,792	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$9,380,886	\$3,831,295	\$1,093,792	\$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	\$257,752	\$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	\$257,752	\$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	\$3,412,698	\$0	\$0	\$640,461	\$0	\$0	\$0
257a	Library	\$0	\$3,333,019	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$79,679	\$0	\$0	\$640,461	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$2,822,173	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$2,803,101	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$19,072	\$0	\$0	\$0
259t	Debt	\$158,986	\$0	\$1,949	\$4,016,323	\$3,868,322	\$0	\$0	\$0
259a	Interest	\$15,698	\$0	\$1,949	\$1,515,743	\$3,868,322	\$0	\$0	\$0
259b	Principal	\$143,288	\$0	\$0	\$2,500,580	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$17,617,784	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$11,326,520	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$6,291,264	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$3,792,372	\$667,767	\$0	\$283,027
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$15,876,946	\$312,096	\$1,067,912
270t	Total Expenditures/Expense	\$60,918,801	\$10,791,707	\$1,095,741	\$4,114,630	\$28,741,112	\$16,544,713	\$13,293,898	\$1,350,939

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)	(\$1,924,521)	\$707,370	(\$973,310)	(\$2,359,822)	\$4,222,402	(\$1,062,903)	(\$759,918)	(\$308,656)
302t	Operating transfers in	\$955,535	\$178,212	\$0	\$3,397,314	\$47,959	\$0	\$0	\$0
303t	Operating transfers out	(\$35,228)	(\$1,301,986)	(\$800,000)	\$0	(\$1,910,156)	(\$531,650)	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	(\$1,004,214)	(\$416,404)	(\$1,773,310)	\$1,037,492	\$2,360,205	(\$1,594,553)	(\$759,918)	(\$308,656)
307t	Previous year fund balance	\$6,607,966	\$6,377,924	\$2,362,478	\$2,399,692	\$9,340,391	\$4,562,861	\$156,634,836	\$5,897,827
308t	Other (Explain)	\$1,625,358	\$0	\$0	\$0	\$0	\$0	\$8,559,704	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$7,229,110	\$5,961,520	\$589,168	\$3,437,184	\$11,700,596	\$2,968,308	\$164,434,622	\$5,589,171

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	\$75,566,756	406	\$25,202,124	412	\$4,505,124	418	\$96,263,756	\$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	\$75,566,756	406e	\$25,202,124	412e	\$4,505,124	418e	\$96,263,756	\$0		0.00%	0.00%
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	\$33,162,600	409	\$5,273,480	415	\$1,190,378	421	\$37,245,702	\$0		0.00%	0.00%
Other (Explain)	404	\$9,880,427	410	\$2,533,187	416	\$4,760,796	422	\$7,652,818	\$0		0.00%	0.00%
Total Debt	405	\$118,609,783	411	\$33,008,791	417	\$10,456,298	423	\$141,162,276	\$0			

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2015	\$4,845,000	\$4,165,621	\$9,010,621
2016	\$5,215,000	\$4,019,106	\$9,234,106
2017	\$5,420,000	\$3,850,826	\$9,270,826
2018	\$5,625,000	\$3,664,449	\$9,289,449
2019	\$5,860,000	\$3,444,050	\$9,304,050
2020-2024	\$33,460,000	\$13,117,377	\$46,577,377
2025-2029	\$21,290,000	\$6,005,205	\$27,295,205
2029-2034	\$10,685,000	\$1,225,375	\$11,910,375
TOTAL	\$ 92,400,000	\$ 39,492,009	\$ 131,892,009

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

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2012	2013	2014	2012	2013	2014	2012	2013	2014
500	Actuarial Valuation Date	12/31/2012	12/31/2013	12/31/2014	05/01/2012	05/01/2013	05/01/2014	05/01/2012	05/01/2013	05/01/2014
501	Total Pension Liability/ Actuarial Accrued Liability	\$41,931,058	\$41,991,704	\$43,011,903	\$114,870,605	\$122,268,612	\$140,207,944	\$105,304,548	\$108,864,374	\$127,664,616
502	Total Funded Pension/ Actuarial Value of Assets	\$29,496,482	\$31,837,916	\$31,334,332	\$80,384,994	\$84,736,571	\$97,295,010	\$64,880,063	\$67,666,146	\$74,593,446
503	Total Unfunded Pension Liability	\$12,434,576	\$10,153,788	\$11,677,571	\$34,485,611	\$37,532,041	\$42,912,934	\$40,424,485	\$41,198,228	\$53,071,170
504	Funded Ratio	70.34%	75.81%	72.85%	69.97%	69.30%	69.39%	61.61%	62.15%	58.42%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,405,617	\$1,710,903	\$1,829,969	\$174,084	\$1,284,891	\$1,280,909	\$89,761	\$1,173,131	\$843,414

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2012	2013	2014
500	Actuarial Valuation Date					00/01/2013		05/01/2012	05/01/2013	05/01/2014
501	Total Pension Liability/ Actuarial Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$8068001	\$7,948,001	\$9,144,000
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	\$8,068,000	\$7,948,000	\$9,143,999
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	\$1,304,103	\$1,114,868	\$918,761

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

- 112t Governmental - Prepaid \$203,572, Internal balance \$528,228; Business-type - Internal balance(\$528,228); Fiduciary - Accrued Interest \$311,950
- 128t Governmental - Other current liabilities \$2,438,624; Business-type - Other current liabilities \$811,457; Component Unit - Other current liabilities \$8,458
- 203d General - Cable TV Tax \$1,084,680, Video Gaming Tax \$579,358
- 234k General - Charges for Services \$5,882,463; Enterprise - Other Federal Sources \$1,210,000; Internal Service - Other miscellaneous \$13,126,618
- 236t General - Other/misc \$1,301,688; Special Revenue - Other/misc \$1,305,449; Capital Projects - Other/misc \$301; Debt Service - Other/misc \$473,104; Enterprise - Other/misc \$871,575; Internal Service - Other/misc \$2,353,453; Fiduciary - Pension \$12,533,980, Component Unit - Other/misc \$399,412
- 256e Special Revenue - Education \$257,752
- 257c Special Revenue - Culture \$79,679; Enterprise - Contractual services \$581,463, Supplies \$58,998
- 260t Internal Service - Insurance and other charges \$11,560,015; Miscellaneous \$4,316,931; Fiduciary - Investment expense \$312,096; Component Unit - Other/misc \$1,067,912

275c	Enterprise - Contractual services \$19,072
308t	General - Loan proceeds \$1,625,358; Fiduciary - Net increase in fair value of investments \$8,559,704
400e	General Government Obligation Bonds
404t	Compensated absences \$4,596,634, Pension obligation \$4,168,925, Other post-employment benefits \$1,114,868
406e	General Government Obligation Bonds
410t	Compensated absences \$2,533,187
412e	General Government Obligation Bonds
416t	Compensated absences \$2,489,578, Pension obligation \$2,075,111, Other post-employment benefits \$196,107
418e	General Government Obligation Bonds
422t	Compensated absences \$4,640,243, Pension obligation \$2,093,814, Other post-employment benefits \$918,761
Gen	Accountants' Compilation Report

**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 December 31, 2014, and the related Statement of Revenues and Receipts, Statement of Disbursements, Expenditures, and Expenses, and 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 1 through 6 and F7 through F10 is presented for purposes of additional analysis and is not a required part of the basic 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 its operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

CliftonLarsonAllen
July 13, 2015

GENfb Beginning net position from previously issued financial statements for the eight-month period ended December 31, 2013, have been restated to report certain general obligation bond debt from governmental activities to business-type activities. In addition, several funds previously reported within the general fund are now being reported as individual funds within the non-major governmental funds and on fund previously reported as an enterprise fund is now reported as a special revenue fund within the non-major governmental funds.

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 2: _____	
Address:	<u>301 SW Adams St Ste 1000</u>	State: <u>IL</u>	ZIP: <u>61602</u>
City:	<u>Peoria</u>	Fax: _____	E-Mail: _____
Phone:	_____ Ext. _____		
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>	

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