



STATE OF ILLINOIS
COMPTROLLER

SUSANA A. MENDOZA

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FY 2017 Annual Financial Report

Multi-Purpose Long Form

CCIF Copy - 6/18/2018 1:38:05 PM

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, 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 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: (217) 424-2702 Ext.		Phone: (217) 424-2801 Ext.		Phone: (217) 424-2702 Ext.	
Fax: (217) 424-2717		Fax: (217) 424-2717		Fax: (217) 424-2717	
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: (217) 424-2702 Ext.		Phone: (217) 424-2708 Ext.		Phone: (217) 424-2727	
Fax: (217) 424-2717		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: 12/31/2017

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

P1. Has your government commenced dissolution proceedings? ☐ Yes ☒ No **Dissolution Filing Date**

A. Has your government implemented GASB 34 in FY 2017 reporting or in previous reporting years? ☒ Yes ☐ No

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 and enter the expenditures in Code 271.

☒ 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?	839,296,988 7 \$833,357,715 2018#
How many full time employees are paid?*	491
How many part time employees are paid?*	22
What is the total salary paid to all employees?	\$37,257,672

^ 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	\$225,849,128		12/31	
Civic Center Authority	\$3,459,044	DP	12/31	Enterprise
Total Appropriations	\$229,308,172			

* 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	\$3,558,860
Federal government payroll taxes	\$1,399,195
All other intergovernmental payments	\$949,823

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2017 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	\$337,424	Capital Projects Fund	12/31
Building	\$471,347	Special Revenue Fund	12/31
Capital Projects	\$30,207	Capital Projects Fund	12/31
CDBG	\$1,634,249	Special Revenue Fund	12/31
Community Revitalization	\$218,624	Special Revenue Fund	12/31
DCDF	\$12,185	Special Revenue Fund	12/31
Debt Service	\$2,206,623	Debt Service Fund	12/31
Drug Enforcement	\$287,452	Special Revenue Fund	12/31
DUATS	\$264,120	Special Revenue Fund	12/31
Economic Development	\$109,622	Special Revenue Fund	12/31
Employee Benefit Insurance	\$9,406,594	Internal Service Fund	12/31
Fiber Optics	\$21,245	Enterprise Fund	12/31
Fire Capital	\$2,150,422	Capital Projects Fund	12/31
Fire Pension	\$7,598,614	Fiduciary Fund	12/31
Fleet Maintenance	\$2,783,046	Internal Service Fund	12/31
Foreign Fire Tax	\$177,664	Special Revenue Fund	12/31
General	\$65,822,830	General Fund	12/31
Grant	\$2,554	Special Revenue Fund	12/31
HOME	\$555,721	Special Revenue Fund	12/31
Library	\$3,706,262	Special Revenue Fund	12/31
Local Streets and Roads	\$4,515,317	Special Revenue Fund	12/31

Major Moves	\$57,506	Special Revenue Fund	12/31
Mass Transit	\$7,671,920	Enterprise Fund	12/31
Motor Fuel Tax	\$1,663,498	Special Revenue Fund	12/31
Municipal Band	\$95,602	Special Revenue Fund	12/31
PEG	\$41,752	Special Revenue Fund	12/31
Police Capital	\$741,566	Special Revenue Fund	12/31
Police Pension	\$7,932,919	Fiduciary Fund	12/31
Public Safety	\$47,939	Special Revenue Fund	12/31
Recycling	\$664,718	Enterprise Fund	12/31
Risk Management	\$2,904,987	Internal Service Fund	12/31
Sewer	\$3,992,577	Enterprise Fund	12/31
Storm Water	\$895,461	Enterprise Fund	12/31
Tax Increment Financing Districts	\$2,034,726	Special Revenue Fund	12/31
Water	\$22,669,541	Enterprise Fund	12/31
Total Expenditures	\$153,726,834		

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 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	\$22,093,693	\$31,832,919	\$8,118,892	\$522,318
102t	Investments	\$0	\$1,053,570	\$179,840,668	\$0
115t	Receivables	\$26,366,793	\$6,034,506	\$0	\$477,076
109t	Inventories	\$289,251	\$552,882	\$0	\$8,063
112t	Other Assets (Explain)	\$818,437	(\$295,199)	\$405,339	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$95,275,229	\$149,866,518	\$0	\$5,318,088
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$144,843,403	\$189,045,196	\$188,364,899	\$6,325,545
150t	Deferred Outflow of Resources	\$7,907,967	\$1,232,173	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$5,011,075	\$11,135,904	\$59,834	\$32,423
132t	Deferred Revenues	\$824	\$0	\$0	\$18,603
128t	Other Liabilities (Explain)	\$2,779,673	\$169,584	\$0	\$16,649
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$7,075,578	\$8,286,755	\$0	\$19,894
130t	Due Beyond One Year	\$153,897,674	\$135,919,569	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$168,764,824	\$155,511,812	\$59,834	\$87,569
155t	Deferred Inflow of Resources	\$23,194,556	\$233,602	\$0	\$941,835

Net Position

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	\$63,189,005	\$14,453,717	\$0	\$5,318,088
148t	Net Position - Restricted	\$9,074,227	\$0	\$188,305,065	\$0
149t	Net Position - Unrestricted	(\$111,471,242)	\$20,078,238	\$0	(\$21,947)
146t	Total Net Position	(\$39,208,010)	\$34,531,955	\$188,305,065	\$5,296,141

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	\$9,487,662	\$4,833,827	\$0	\$1,697,084	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$9,716,921	\$221,345	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$8,692,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$4,614,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$1,754,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$2,323,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$4,055,319	\$352,528	\$0	\$0	\$0	\$0	\$0	\$0

Intergovernmental Receipts & Grants

211t	State Income Tax	\$7,570,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$10,871,318	\$178,716	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$3,848,108	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$1,028,388	\$296,320	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$33,410	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$2,729,215	\$108,137	\$0	\$0	\$4,860,813	\$0	\$0	\$0
215a	General Support	\$1,999,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$561,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$167,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$108,137	\$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	\$4,860,813	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$214,910	\$2,400,848	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$214,910	\$2,400,848	\$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	\$1,185,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$1,239,028	\$353,315	\$0	\$0	\$0	\$0	\$0	\$927,216
234t	Charges for Services	\$7,412,832	\$350,000	\$0	\$0	\$39,832,890	\$13,244,529	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$31,377,429	\$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	\$595,950	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$4,845,586	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$693,628	\$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)	\$7,412,832	\$350,000	\$0	\$0	\$2,320,297	\$13,244,529	\$0	\$0
235t	Interest	\$35,166	\$29,000	\$732	\$1,711	\$541,631	\$0	\$0	\$608
236t	Miscellaneous (Explain)	\$1,284,514	\$2,021,466	\$38,254	\$157,972	\$304,973	\$2,611,920	\$13,325,616	\$860,314
240t	Total Receipts and Revenue	\$65,523,143	\$15,027,020	\$38,986	\$1,856,767	\$45,540,307	\$15,856,449	\$13,325,616	\$1,788,138

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	\$10,808,083	\$2,612,075	\$0	\$0	\$0	\$0	\$0	\$0
251a	Financial Administration	\$10,808,083	\$2,612,075	\$0	\$0	\$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	\$45,007,805	\$1,010,890	\$1,591,094	\$0	\$0	\$0	\$15,112,761	\$0
252a	Police	\$25,697,447	\$1,010,890	\$0	\$0	\$0	\$0	\$7,653,043	\$0
252b	Fire	\$19,310,358	\$0	\$1,591,094	\$0	\$0	\$0	\$7,459,718	\$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	\$9,365,792	\$5,148,012	\$367,631	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$9,365,792	\$5,148,012	\$367,631	\$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	\$41,752	\$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	\$41,752	\$0	\$0	\$0	\$0	\$0	\$0

F4

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	\$4,273,211	\$0	\$0	\$664,718	\$0	\$0	\$0
257a	Library	\$0	\$3,706,262	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$566,949	\$0	\$0	\$664,718	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$4,165,642	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$3,272,656	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$892,986	\$0	\$0	\$0
259t	Debt	\$641,150	\$2,215,303	\$559,328	\$2,206,623	\$4,776,880	\$0	\$0	\$0
259a	Interest	\$41,465	\$554,592	\$22,552	\$788,633	\$4,776,880	\$0	\$0	\$0
259b	Principal	\$599,685	\$1,660,711	\$536,776	\$1,417,990	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$19,962,690	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$12,715,500	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$7,247,190	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$6,325,532	\$365,101	\$0	\$286,385
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$1,336,463	\$0	\$0	\$20,000	\$14,729,526	\$418,772	\$1,358,555
270t	Total Expenditures/Expense	\$65,822,830	\$16,637,706	\$2,518,053	\$2,206,623	\$35,915,462	\$15,094,627	\$15,531,533	\$1,644,940

F5

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)	(\$299,687)	(\$1,610,686)	(\$2,479,067)	(\$349,856)	\$9,624,845	\$761,822	(\$2,205,917)	\$143,198
302t	Operating transfers in	\$1,063,840	\$3,520,243	\$320,381	\$283,918	\$0	\$0	\$0	\$0
303t	Operating transfers out	(\$680,381)	\$0	\$0	\$0	(\$4,508,001)	\$0	\$0	\$0
304t	Bond proceeds	\$285,966	\$3,852,027	\$1,460,755	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	(\$3,253,940)	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$369,738	\$2,507,644	(\$697,931)	(\$65,938)	\$5,116,844	\$761,822	(\$2,205,917)	\$143,198
307t	Previous year fund balance	\$8,390,012	\$6,406,175	\$834,451	\$814,740	\$29,042,825	\$3,679,861	\$170,645,755	\$5,152,943
308t	Other (Explain)	\$0	\$11,372	\$0	\$0	\$684,305	\$107,765	\$19,865,227	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$8,759,750	\$8,925,191	\$136,520	\$748,802	\$34,843,974	\$4,549,448	\$188,305,065	\$5,296,141

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F6

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	\$133,477,588	406	\$6,576,216	412	\$13,369,721	418	\$126,684,083	\$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	\$133,477,588	406e	\$6,576,216	412e	\$13,369,721	418e	\$126,684,083	\$0	03/01/2036	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	\$37,191,064	409	\$12,355,855	415	\$4,106,909	421	\$45,440,010	\$0	07/08/2035	0.00%	6.12%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$170,668,652	411	\$18,932,071	417	\$17,476,630	423	\$172,124,093				

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Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2018	\$7,235,000	\$5,476,945	\$12,711,945
2019	\$7,500,000	\$5,218,712	\$12,718,712
2020	\$7,815,000	\$4,919,122	\$12,734,122
2021	\$8,170,000	\$4,586,438	\$12,756,438
2022	\$8,580,000	\$4,233,126	\$12,813,126
2023-2027	\$38,350,000	\$15,260,511	\$53,610,511
2028-2032	\$28,155,000	\$6,732,109	\$34,887,109
2033-2037	\$14,625,000	\$1,065,188	\$15,690,188
TOTAL	\$ 120,430,000	\$ 47,492,151	\$ 167,922,151

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

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Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2015	2015	2016	2015	2016	2017	2015	2016	2017
500	Actuarial Valuation Date (VD)	12/31/2015	12/31/2015	12/31/2016	12/31/2015	12/31/2016	12/31/2017	12/31/2015	12/31/2016	12/31/2017
500a	Reporting Date (RD)	12/31/2015	12/31/2016	12/31/2017	12/31/2015	12/31/2016	12/31/2017	12/31/2015	12/31/2016	12/31/2017
500b	Measurement Date (MD)	12/31/2015	12/31/2015	12/31/2016	12/31/2015	12/31/2016	12/31/2017	12/31/2015	12/31/2016	12/31/2017
501	Total Pension Liability (TPL)	\$101,325,044	\$101,325,044	\$103,177,196	\$145,916,865	\$150,548,376	\$159,530,163	\$134,895,684	\$139,104,225	\$141,978,454
502	Plan Fiduciary Net Position (FNP)	\$88,338,974	\$88,338,974	\$91,963,376	\$91,999,124	\$98,218,282	\$109,207,387	\$69,122,038	\$72,310,307	\$79,118,735
503	Net Pension Liability (NPL)	\$12,986,070	\$12,986,070	\$11,213,820	\$53,917,741	\$52,330,094	\$50,322,776	\$65,773,646	\$66,793,918	\$62,859,719
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.18%	87.18%	89.13%	63.04%	65.24%	68.45%	51.24%	51.98%	55.72%
505	Net Pension Obligation/ Net OPEB Obligation	\$12,986,070	\$12,986,070	✓ \$11,213,820	\$53,917,741	\$52,330,094	✓ \$50,322,776	\$65,773,646	\$66,793,918	✓ \$62,859,719

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2015	2016	2017
500	Actuarial Valuation Date (VD)							12/31/2015	12/31/2016	12/31/2017
500a	Reporting Date (RD)							12/31/2015	12/31/2016	12/31/2017
500b	Measurement Date (MD)							12/31/2015	12/31/2016	12/31/2017
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$1066047	\$1,238,787	\$1,702,144
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066,046	\$1,238,786	\$1,702,143
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	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	\$1,006,046	\$1,238,787	\$1,702,144

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.

<u>Type</u>	<u>Explanation</u>
112t	Governmental - \$295,199 Internal Balances; \$523,238 Prepaid Items Business-Like - \$(295,199) Internal Balances Fiduciary - \$405,339 Accrued Interest
128t	Governmental Activity - \$2,779,673 Other Accrued Liabilities Business-Like Activity - \$169,584 Other Accrued Liabilities Discretely Presented Component Unit - \$16,649 Other Accrued Liabilities
203d	General - \$1,267,688 Video Gaming Tax; \$1,055,918 Cable TV tax
204t	General - \$3,248,946 Food and Beverage Tax; \$806,373 Hotel and Motel Tax Special Revenue - \$7,604 Food and Beverage Tax; \$344,924 Foreign Fire Tax
234k	General - \$7,412,832 Charges for services Special Revenue - \$350,000 Charges for services Enterprise - \$1,705,021 Federal Sources; \$330,000 State Sources; \$288,276 Treasury Rebate Internal Service - \$13,244,529 Charges for services
236t	General - \$1,279,212 Other/Misc. Revenues; \$5,302 Sale of Capital Assets Special Revenue - \$2,008,334 Other/Misc. Revenues; \$13,132 Sale of Capital Assets Capital Projects - \$37,977 Other/Misc. Revenues; \$277 Sale of Capital Assets Debt Service - \$157,972 Other/Misc. Revenues Enterprise - \$188,639 Other/Misc. Revenues; \$116,334 Capital Contributions Internal Service - \$2,611,920 Other/Misc. Revenues Fiduciary - \$13,325,616 Pensions Discretely Presented Component Unit - \$860,314 Other/Misc. Revenues
256e	Special Revenue - \$41,752 Education
257c	Special Revenue - \$566,949 Culture Enterprise - \$664,718 Waste Removal
260t	Special Revenue - \$1,336,463 Economic Development Enterprise - \$20,000 Contractual Services Internal Service - \$14,729,526 Insurance and Other Charges Fiduciary - \$418,772 Investment Expense Discretely Presented Component Units - \$1,358,555 Other/Misc. Expense
275c	Enterprise - \$892,986 Contractual Services and Supplies
305t	Special Revenue - \$(3,253,940) Payment to Refunded Bond Escrow Agent
308t	Special Revenue - \$11,372 Prior Period Adjustment Enterprise - \$684,305 Prior Period Adjustment Internal Service - \$107,765 Prior Period Adjustment Fiduciary - \$19,865,227 Increase in Fair Value of Investments
400e	General Government Obligation Bonds
406e	General Government Obligation Bonds Additions
412e	General Government Obligation Bond Retirements
418e	General Government Obligation Bonds

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 1000</u>	Address 2:	_____
City:	<u>Peoria</u>	State:	<u>IL</u> ZIP: <u>61602-1501</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>

Non-Critical

Pension Errors!

Office of the Comptroller, Susana A. Mendoza
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