



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

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**FY 2018 Annual Financial Report**  
**Multi-Purpose Long Form**

CCIF Copy - 6/27/2019 4:25:27 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 : 6/27/19

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

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (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.)		<b>C. Chief Financial Officer</b> (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	Scot	Wrighton	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: gziertara@decaturil.gov		E-Mail: wrighton@decaturil.gov		E-Mail: gziertara@decaturil.gov	
<b>D. Purchasing Agent</b> (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.)		<b>E. FOIA Officer</b> (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.)		<b>F. TIF Officer</b> (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	Kim	Althoff	Raymond	Lai
Purchasing Agent		Clerk		Economic and Comm. Dev. Director	
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: 2174242793	
Fax: (217) 424-2717		Fax: (217) 450-2297		Fax: (217) 424-2862	
E-Mail: gziertara@decaturil.gov		E-Mail: kalthoff@decaturil.gov		E-Mail: rlai@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 4: POPULATION, EAV AND EMPLOYEES**

What is the total <b>population</b> of Decatur City?^	76,122
What is the total <b>EAV</b> of Decatur City?	\$824,544,671
How many <b>full time employees</b> are paid?*	461
How many <b>part time employees</b> are paid?*	22
What is the <b>total salary</b> paid to all employees?	\$37,855,795

^ 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 <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Decatur City	\$222,815,388		12/31	
Civic Center Authority	\$3,086,019	DP	12/31	Enterprise
<b>Total Appropriations</b>	\$225,901,407			

\* 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	\$3,322,194
Federal government payroll taxes	\$1,311,143
All other intergovernmental payments	\$1,076,794

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2018 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
2018 Project	\$2,318,889	Capital Projects Fund	12/31
Building	\$613,666	Special Revenue Fund	12/31
Capital Projects	\$1,200,000	Capital Projects Fund	12/31
CDBG	\$1,054,694	Special Revenue Fund	12/31
Community Revitalization	\$71,395	Special Revenue Fund	12/31
DCDF	\$12,842	Special Revenue Fund	12/31
Debt Service	\$1,182,930	Debt Service Fund	12/31
Drug Enforcement	\$576,975	Special Revenue Fund	12/31
DUATS	\$85,637	Special Revenue Fund	12/31
Economic Development	\$549,544	Special Revenue Fund	12/31
Employee Benefit Insurance	\$10,253,693	Internal Service Fund	12/31
Fiber Optics	\$81,827	Enterprise Fund	12/31
Fire Capital	\$1,004,940	Special Revenue Fund	12/31
Fire Pension	\$7,720,233	Fiduciary Fund	12/31
Fleet Maintenance	\$3,028,587	Internal Service Fund	12/31
Foreign Fire Tax	\$108,561	Special Revenue Fund	12/31
General	\$62,780,166	General Fund	12/31
HOME	\$184,168	Special Revenue Fund	12/31
Library	\$3,587,876	Special Revenue Fund	12/31
Local Streets and Roads	\$3,975,119	Special Revenue Fund	12/31
Major Moves	\$346,477	Special Revenue Fund	12/31

Mass Transit	\$7,829,320	Enterprise Fund	12/31
Motor Fuel Tax	\$2,436,538	Special Revenue Fund	12/31
Municipal Band	\$94,374	Special Revenue Fund	12/31
PEG	\$64,241	Special Revenue Fund	12/31
Police Capital	\$312,366	Special Revenue Fund	12/31
Police Pension	\$8,247,223	Fiduciary Fund	12/31
Public Safety	\$121,768	Special Revenue Fund	12/31
Recycling	\$636,716	Enterprise Fund	12/31
Risk Management	\$3,907,787	Internal Service Fund	12/31
Sewer	\$4,350,225	Enterprise Fund	12/31
Storm Water	\$882,248	Enterprise Fund	12/31
Tax Increment Financing Districts	\$2,952,274	Special Revenue Fund	12/31
Water	\$18,279,678	Enterprise Fund	12/31
<b>Total Expenditures</b>	\$150,852,977		

**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 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
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$22,491,491	\$38,002,423	\$9,475,773	\$903,549
102t	Investments	\$7,809,324	\$4,604,705	\$165,663,625	\$0
115t	Receivables	\$26,815,436	\$5,956,378	\$0	\$148,656
109t	Inventories	\$312,457	\$649,313	\$0	\$5,732
112t	Other Assets (Explain)	(\$192,830)	\$1,083,553	\$399,951	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$95,469,101	\$163,676,647	\$0	\$6,040,648
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$152,704,979	\$213,973,019	\$175,539,349	\$7,098,585
150t	Deferred Outflow of Resources	\$19,238,097	\$601,111	\$0	\$0

**Liabilities**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>					
122t	All Payables	\$6,534,953	\$13,634,114	\$94,683	\$29,271
132t	Deferred Revenues	\$0	\$1,130,149	\$0	\$32,058
128t	Other Liabilities (Explain)	\$1,425,767	\$199,612	\$0	\$16,718
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$7,147,478	\$9,739,108	\$0	\$0
130t	Due Beyond One Year	\$183,085,089	\$147,341,748	\$0	\$14,527
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$198,193,287	\$172,044,731	\$94,683	\$92,574
155t	Deferred Inflow of Resources	\$24,538,716	\$1,455,692	\$0	\$950,923

**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	\$63,174,639	\$21,071,574	\$0	\$6,040,648
148t	Net Position - Restricted	\$17,608,637	\$0	\$175,444,666	\$0
149t	Net Position - Unrestricted	(\$131,572,203)	\$20,002,133	\$0	\$14,440
146t	<b>Total Net Position</b>	(\$50,788,927)	\$41,073,707	\$175,444,666	\$6,055,088



**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
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
201t	Property Tax	\$9,635,461	\$4,714,660	\$0	\$1,010,270	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$9,932,466	\$203,636	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$7,521,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$4,901,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$1,610,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$1,009,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$5,380,757	\$2,004,411	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
211t	State Income Tax	\$7,343,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$11,298,933	\$149,499	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$1,941,337	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$992,522	\$286,923	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$2,414,601	\$243,012	\$0	\$0	\$4,910,521	\$0	\$0	\$0
215a	General Support	\$2,239,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$77,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$97,021	\$72,201	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$170,811	\$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	\$4,910,521	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$181,029	\$1,530,230	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$181,029	\$1,468,503	\$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
<b>Intergovernmental Receipts &amp; Grants</b>									
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	\$61,727	\$0	\$0	\$0	\$0	\$0	\$0
226t	<b>Other Intergovernmental Sources (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Sources</b>									
231t	<b>Licenses and Permits</b>	\$1,284,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	<b>Fines and Forfeitures</b>	\$1,208,492	\$342,380	\$0	\$0	\$0	\$0	\$0	\$976,744
234t	<b>Charges for Services</b>	\$6,271,779	\$0	\$0	\$0	\$42,477,500	\$12,244,714	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$32,414,078	\$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	\$559,813	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$6,025,423	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$693,565	\$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)	\$6,271,779	\$0	\$0	\$0	\$2,784,621	\$12,244,714	\$0	\$0
235t	<b>Interest</b>	\$51,931	\$54,604	\$87,514	\$4,022	\$749,915	\$27,992	\$0	\$1,625
236t	<b>Miscellaneous (Explain)</b>	\$1,248,424	\$1,253,455	\$0	\$0	\$221,444	\$2,249,565	\$14,476,377	\$1,454,030
240t	<b>Total Receipts and Revenue</b>	\$64,764,818	\$12,724,147	\$87,514	\$1,014,292	\$48,359,380	\$14,522,271	\$14,476,377	\$2,432,399

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>251t</b>	<b>General Government</b>	\$9,069,176	\$2,949,475	\$0	\$0	\$0	\$0	\$0	\$0
<b>251a</b>	Financial Administration	\$9,069,176	\$2,949,475	\$0	\$0	\$0	\$0	\$0	\$0
<b>251b</b>	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251c</b>	Central Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252t</b>	<b>Public Safety</b>	\$44,527,591	\$1,285,630	\$433,738	\$0	\$0	\$0	\$15,967,456	\$0
<b>252a</b>	Police	\$25,676,155	\$1,285,630	\$0	\$0	\$0	\$0	\$8,247,223	\$0
<b>252b</b>	Fire	\$18,851,436	\$0	\$433,738	\$0	\$0	\$0	\$7,720,233	\$0
<b>252c</b>	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>253t</b>	<b>Corrections</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>254t</b>	<b>Judiciary and Legal</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255t</b>	<b>Transportation and Public Works</b>	\$8,540,317	\$5,635,226	\$1,200,000	\$0	\$0	\$0	\$0	\$0
<b>255a</b>	Streets and Highways	\$8,540,317	\$5,635,226	\$1,200,000	\$0	\$0	\$0	\$0	\$0
<b>255b</b>	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255c</b>	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255d</b>	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256t</b>	<b>Social Services</b>	\$0	\$677,907	\$0	\$0	\$0	\$0	\$0	\$0
<b>256a</b>	Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256b</b>	Health (Other than hospitals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256c</b>	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256d</b>	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256e</b>	Other (Explain)	\$0	\$677,907	\$0	\$0	\$0	\$0	\$0	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>257t</b>	<b>Culture and Recreation</b>	\$0	\$3,682,250	\$0	\$0	\$636,716	\$0	\$0	\$0
<b>257a</b>	Library	\$0	\$3,587,876	\$0	\$0	\$0	\$0	\$0	\$0
<b>257b</b>	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257c</b>	Other (Explain)	\$0	\$94,374	\$0	\$0	\$636,716	\$0	\$0	\$0
<b>258t</b>	<b>Housing</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275t</b>	<b>Environment</b>	\$0	\$0	\$0	\$0	\$4,385,786	\$0	\$0	\$0
<b>275a</b>	Sewage	\$0	\$0	\$0	\$0	\$3,521,332	\$0	\$0	\$0
<b>275b</b>	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$864,454	\$0	\$0	\$0
<b>259t</b>	<b>Debt</b>	\$643,082	\$3,804,925	\$1,739,474	\$1,182,930	\$5,490,875	\$0	\$0	\$0
<b>259a</b>	Interest	\$32,405	\$939,586	\$10,903	\$353,930	\$5,490,875	\$0	\$0	\$0
<b>259b</b>	Principal	\$610,677	\$2,865,339	\$1,728,571	\$829,000	\$0	\$0	\$0	\$0
<b>271t</b>	<b>Public Utility Company</b>	\$0	\$0	\$0	\$0	\$19,904,538	\$0	\$0	\$0
<b>271a</b>	Water	\$0	\$0	\$0	\$0	\$12,497,183	\$0	\$0	\$0
<b>271b</b>	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271c</b>	Transit	\$0	\$0	\$0	\$0	\$7,407,355	\$0	\$0	\$0
<b>271d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>272t</b>	<b>Depreciation</b>	\$0	\$0	\$0	\$0	\$7,079,974	\$440,690	\$0	\$323,395
<b>280t</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>260t</b>	<b>Other Expenditures/Expenses (Explain)</b>	\$0	\$0	\$145,677	\$0	\$53,000	\$16,776,164	\$410,358	\$1,350,057
<b>270t</b>	<b>Total Expenditures/Expense</b>	\$62,780,166	\$18,035,413	\$3,518,889	\$1,182,930	\$37,550,889	\$17,216,854	\$16,377,814	\$1,673,452

**Fund Balances and Other Financing Sources (Uses)**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>301t</b>	<b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b>	\$1,984,652	(\$5,311,266)	(\$3,431,375)	(\$168,638)	\$10,808,491	(\$2,694,583)	(\$1,901,437)	\$758,947
<b>302t</b>	Operating transfers in	\$1,324,109	\$1,642,254	\$0	\$407,351	\$605,000	\$0	\$0	\$0
<b>303t</b>	Operating transfers out	(\$1,292,000)	(\$220,000)	(\$22,037)	\$0	(\$2,444,677)	\$0	\$0	\$0
<b>304t</b>	Bond proceeds	\$0	\$3,754,680	\$10,567,299	\$0	\$0	\$0	\$0	\$0
<b>305t</b>	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>306t</b>	<b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b>	\$2,016,761	(\$134,332)	\$7,113,887	\$238,713	\$8,968,814	(\$2,694,583)	(\$1,901,437)	\$758,947
<b>307t</b>	Previous year fund balance	\$8,759,750	\$9,032,767	\$28,944	\$748,802	\$34,843,974	\$4,225,029	\$188,305,065	\$5,296,141
<b>308t</b>	Other (Explain)	\$1,550	\$18,246	\$0	\$0	(\$1,644,818)	\$0	(\$10,958,962)	\$0
<b>310t</b>	<b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>	\$10,778,061	\$8,916,681	\$7,142,831	\$987,515	\$42,167,970	\$1,530,446	\$175,444,666	\$6,055,088

**Statement of Indebtedness (Governmental & Proprietary combined)**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	<b>400</b>	\$126,684,083	<b>406</b>	\$28,342,197	<b>412</b>	\$7,735,779	<b>418</b>	\$147,290,501	\$0			
Water	<b>400a</b>	\$0	<b>406a</b>	\$0	<b>412a</b>	\$0	<b>418a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>400b</b>	\$0	<b>406b</b>	\$0	<b>412b</b>	\$0	<b>418b</b>	\$0	\$0		0.00%	0.00%
Transportation	<b>400c</b>	\$0	<b>406c</b>	\$0	<b>412c</b>	\$0	<b>418c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>400d</b>	\$0	<b>406d</b>	\$0	<b>412d</b>	\$0	<b>418d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>400e</b>	\$126,684,083	<b>406e</b>	\$28,342,197	<b>412e</b>	\$7,735,779	<b>418e</b>	\$147,290,501	\$0		0.00%	0.00%
<b>Revenue Bonds</b>	<b>401</b>	\$0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	\$0	\$0			
Water	<b>401a</b>	\$0	<b>407a</b>	\$0	<b>413a</b>	\$0	<b>419a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>401b</b>	\$0	<b>407b</b>	\$0	<b>413b</b>	\$0	<b>419b</b>	\$0	\$0		0.00%	0.00%
Transportation	<b>401c</b>	\$0	<b>407c</b>	\$0	<b>413c</b>	\$0	<b>419c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>401d</b>	\$0	<b>407d</b>	\$0	<b>413d</b>	\$0	<b>419d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>401e</b>	\$0	<b>407e</b>	\$0	<b>413e</b>	\$0	<b>419e</b>	\$0	\$0		0.00%	0.00%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	<b>403</b>	\$45,440,010	<b>409</b>	\$7,341,538	<b>415</b>	\$6,152,690	<b>421</b>	\$46,628,858	\$0		0.00%	0.00%
<b>Other (Explain)</b>	<b>404</b>	\$0	<b>410</b>	\$0	<b>416</b>	\$0	<b>422</b>	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	\$172,124,093	<b>411</b>	\$35,683,735	<b>417</b>	\$13,888,469	<b>423</b>	\$193,919,359				

**Debt Limitations and Future Debt**

Future Debt Service Requirements for Bonded Debt listed above			
<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$8,285,000	\$6,459,412	\$14,744,412
2020	\$8,660,000	\$6,127,222	\$14,787,222
2021	\$9,045,000	\$5,760,138	\$14,805,138
2022	\$9,485,000	\$5,329,501	\$14,814,501
2023	\$10,130,000	\$4,949,819	\$15,079,819
2024-2028	\$40,845,000	\$18,099,772	\$58,944,772
2029-2033	\$33,700,000	\$8,445,454	\$42,145,454
2034-2038	\$18,855,000	\$1,669,013	\$20,524,013
<b>TOTAL</b>	<b>\$ 139,005,000</b>	<b>\$ 56,840,331</b>	<b>\$ 195,845,331</b>

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		
		2015	2016	2017	2016	2017	2018	2016	2017	2018
500	Actuarial Valuation Date (VD)	12/31/2015	12/31/2016	12/31/2017	12/31/2016	12/31/2017	12/31/2018	12/31/2016	12/31/2017	12/31/2018
500a	Reporting Date (RD)	12/31/2016	12/31/2017	12/31/2018	12/31/2016	12/31/2017	12/31/2018	12/31/2016	12/31/2017	12/31/2018
500b	Measurement Date (MD)	12/31/2015	12/31/2016	12/31/2017	12/31/2016	12/31/2017	12/31/2018	12/31/2016	12/31/2017	12/31/2018
501	Total Pension Liability (TPL)	\$101,325,044	\$103,177,196	\$104,987,934	\$150,548,376	\$159,530,163	\$163,433,768	\$139,104,225	\$141,978,454	\$146,978,285
502	Plan Fiduciary Net Position (FNP)	\$88,338,974	\$91,963,376	\$103,097,801	\$98,218,282	\$109,207,387	\$101,144,341	\$72,310,307	\$79,118,735	\$74,300,324
503	Net Pension Liability (NPL)	\$12,986,070	\$11,213,820	\$1,890,133	\$52,330,094	\$50,322,776	\$62,289,427	\$66,793,918	\$62,859,719	\$72,677,961
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.18%	89.13%	98.19%	65.24%	68.45%	61.88%	51.98%	55.72%	50.55%
505	Net Pension Obligation/ Net OPEB Obligation	\$12,986,070	\$11,213,820	\$1,890,133	\$52,330,094	\$50,322,776	\$62,289,427	\$66,793,918	\$62,859,719	\$72,677,961

**Enter All Amounts in Whole Numbers**

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2016	2017	2018
500	Actuarial Valuation Date (VD)							12/31/2016	12/31/2017	12/31/2018
500a	Reporting Date (RD)							12/31/2016	12/31/2017	12/31/2018
500b	Measurement Date (MD)							12/31/2016	12/31/2017	12/31/2018
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238,787	\$9,640,997	\$9,014,045
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	\$1,238,786	\$9,640,996	\$9,014,044
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	\$1,238,787	\$9,640,997	\$9,014,045



**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:(\$1,083,553) Internal balances; \$890,723 Prepaid items Business-Like: \$1,083,553 Internal balances Fiduciary: \$399,951 Accrued interest
128t	Governmental: \$1,425,767 Accrued liabilities Business-Like: \$199,612 Accrued liabilities Component Unit: \$16,718 Accrued interest
203d	General: \$1,009,767 Cable TV tax
204t	General: \$3,286,730 Food & Beverage Tax; \$945,345 Hotel & Motel Tax; \$1,148,682 Video Gaming Tax Special Revenue: \$6,823 Food & Beverage Tax; \$1,816,245 Local Motor Fuel Tax; \$181,343 Video Gaming Tax
225j	Special Revenue: \$61,727 Fire Training Reimbursement
234k	General: \$6,271,779 Charges for services Enterprise: \$2,437,929 Federal Sources; \$346,692 Treasury Rebate Internal Service: \$12,244,714 Charges for services
236t	General: \$1,248,424 Misc. Revenue Special Revenue: \$575,000 Rental Income; \$526,793 Misc. Revenue, \$151,662 Foreign Fire Insurance Tax Enterprise: \$221,444 Misc. Rev Internal Services: \$114,932 Other Rev.; \$29,589 Sale of assets; \$2,105,044 Payroll deductions/contributions Fiduciary: \$14,476,377 Pension Component Unit: \$1,037,195 Operating Grants; \$416,835 Capital Grants
256e	Special Revenue: \$677,907 Education
257c	Special Revenue:\$94,374 Culture Enterprise: \$636,716 Waste Removal
260t	Enterprise: \$53,000 contractual services Internal Services: \$16,776,164 Insurance and other charges Fiduciary: \$410,358 Investment expense Component Unit: \$1,350,057 Other Misc
275c	Enterprise:\$864,454 Contractual Services and Supplies
308t	General: \$1,550 sale of asset Special Revenue: \$18,246 sale of asset Enterprise: \$1,644,818 prior period adjustment for OPEB Fiduciary\$ \$10,958,962 decrease in FMV of investments
400e	General Government Obligation Bonds
406e	General Government Obligation Bonds Additions
412e	General Government Obligation Bonds 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:	<u>2173733139</u> Ext. _____	Fax:	_____ E-Mail: _____
Last Name:	<u>Wheeler</u>	First Name:	<u>Hope</u> Title: <u>Principal</u>
Phone:	_____ Ext. _____	E-Mail:	<u>hope.wheeler@claconnect.com</u>

**List of Error(s) still needing to be resolved**

Office of the Comptroller, Susana A. Mendoza  
FY 2018 AFR  
Multi-Purpose Form