



**STATE OF ILLINOIS
COMPTROLLER**

SUSANA A. MENDOZA

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**FY 2022 Annual Financial Report
Multi-Purpose Long Form**

CCIF Copy - 1/23/2024 10:36:21 AM

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
Ruby James, C.F.O.

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.)	
Ruby	James	Scot	Wrighton	Ruby	James
C.F.O.		C.E.O.		C.F.O.	
One Gary K. Anderson Plaza		One Gary K. Anderson Plaza		One Gary K. Anderson Plaza	
Decatur		Decatur		Decatur	
IL 62523		IL 62523		IL 62523	
Phone: (217) 450-2226 Ext.		Phone: (217) 424-2240 Ext.		Phone: (217) 450-2226 Ext.	
Fax:		Fax:		Fax:	
E-Mail: rjames@decaturil.gov		E-Mail: wrighton@decaturil.gov		E-Mail: rjames@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.)	
Jessica	Coleman	Kim	Althoff		
Purchasing Agent		Clerk			
One Gary K. Anderson Plaza		One Gary K. Anderson Plaza			
Decatur		Decatur			
IL 62523		IL 62523			
Phone: (217) 450-2100 Ext.		Phone: (217) 450-2310 Ext.		Phone:	
Fax:		Fax:		Fax:	
E-Mail: jcoleman@decaturil.gov		E-Mail: kalthoff@decaturil.gov		E-Mail:	

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: 12/31/2022

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 X No **Dissolution Filing Date** ___

A. Has your government implemented GASB 34 in FY 2022 reporting or in previous reporting years? X Yes ___ No

B. Which type of accounting system does Decatur City use?

___ Cash - with no assets (Cash Basis) X Modified Accrual/Accrual
___ Cash - with assets (Modified Cash Basis) ___ Combination (Explain) _____

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

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

X G.O.Bonds ___ Revenue Bonds ___ Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? X 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.

X Contractual Commitments ___ Other (Explain) _____

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

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

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

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

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

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

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

X Illinois Municipal Retirement Fund (IMRF) X Police Pension X Fire Pension ___ Sheriff's Law Enforcement Personnel Plan (SLEP)
___ Other Pension _____ X 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?^	70,522
What is the total EAV of Decatur City?	\$946,457,554
How many full time employees are paid?*	461
How many part time employees are paid?*	22
What is the total salary paid to all employees?	\$32,407,140

^ 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	\$255,709,164		12/31	
Civic Center Authority	\$1,799,689	DP	12/31	Enterprise
Total Appropriations	\$257,508,853			

* 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	\$4,623,066
Federal government payroll taxes	\$3,881,326
All other intergovernmental payments	\$208,968

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2022 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	\$2,623,512	Capital Projects Fund	12/31
American Rescue Plan	\$1,075,158	Special Revenue Fund	12/31
Building	\$1,106,102	Special Revenue Fund	12/31
Capital Projects	\$103,007	Capital Projects Fund	12/31
CDBG	\$170,355	Special Revenue Fund	12/31
Community Grants	\$7,652	Special Revenue Fund	12/31
Community Revitalization	\$2,891,849	Special Revenue Fund	12/31
DCDF	\$638	Special Revenue Fund	12/31
Debt Service	\$2,504,259	Debt Service Fund	12/31
DUATS	\$348,847	Special Revenue Fund	12/31
Employee Benefit Insurance	\$12,495,077	Internal Service Fund	12/31
Equipment Replacement	\$3,215,948	Capital Projects Fund	12/31
Federal Drug Enforcement	\$17,473	Special Revenue Fund	12/31
Fiber Optics	\$273,533	Enterprise Fund	12/31
Fire Pension	\$9,396,530	Fiduciary Fund	12/31
Fleet Maintenance	\$2,791,725	Internal Service Fund	12/31
Foreign Fire Tax	\$97,817	Special Revenue Fund	12/31
General	\$67,021,373	General Fund	12/31
Grant Fund	\$120,900	Special Revenue Fund	12/31
HOME	\$282,165	Special Revenue Fund	12/31
Library	\$4,243,233	Special Revenue Fund	12/31

Local Streets and Roads	\$1,710,025	Special Revenue Fund	12/31
Mass Transit	\$9,735,213	Enterprise Fund	12/31
Motor Fuel Tax	\$2,718,955	Special Revenue Fund	12/31
Municipal Band	\$91,151	Special Revenue Fund	12/31
PEG	\$50,079	Special Revenue Fund	12/31
Police Pension	\$10,498,275	Fiduciary Fund	12/31
Public Safety	\$28,113	Special Revenue Fund	12/31
Recycling	\$664,894	Enterprise Fund	12/31
Risk Management	\$3,642,338	Internal Service Fund	12/31
Sewer	\$4,834,995	Enterprise Fund	12/31
State Drug Enforcement	\$85,189	Special Revenue Fund	12/31
Storm Water	\$1,908,484	Enterprise Fund	12/31
Tax Increment Financing Districts	\$1,716,923	Special Revenue Fund	12/31
Water	\$21,259,325	Enterprise Fund	12/31
Total Expenditures	\$169,731,112		

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
Current Assets					
101t	Cash and Cash Equivalent	\$62,758,367	\$47,534,990	\$13,257,777	\$96,797
102t	Investments	\$0	\$20,174,090	\$195,766,655	\$0
115t	Receivables	\$31,267,384	\$8,591,433	\$0	\$138,526
109t	Inventories	\$305,762	\$591,007	\$0	\$2,909
112t	Other Assets (Explain)	\$16,241,542	\$1,973,876	\$0	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$111,624,784	\$179,494,377	\$0	\$5,557,213
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$222,197,839	\$258,359,773	\$209,024,432	\$5,795,445
150t	Deferred Outflow of Resources	\$49,942,627	\$1,024,129	\$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	\$11,377,266	\$5,314,708	\$22,393	\$73,237
132t	Deferred Revenues	\$6,656,522	\$3,524,379	\$0	\$0
128t	Other Liabilities (Explain)	\$206,138	\$1,659,734	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$8,690,342	\$11,974,470	\$0	\$21,702
130t	Due Beyond One Year	\$237,958,894	\$135,911,821	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$264,889,162	\$158,385,112	\$22,393	\$94,939
155t	Deferred Inflow of Resources	\$35,678,058	\$3,990,148	\$0	\$0

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	\$76,402,360	\$55,745,943	\$0	\$5,557,213
148t	Net Position - Restricted	\$31,093,512	\$3,332,823	\$209,002,039	\$0
149t	Net Position - Unrestricted	(\$135,922,626)	\$37,929,876	\$0	\$143,293
146t	Total Net Position	(\$28,426,754)	\$97,008,642	\$209,002,039	\$5,700,506

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	\$11,183,059	\$4,625,876	\$0	\$1,071,642	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$13,018,104	\$169,640	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$7,016,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$4,793,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$1,177,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$1,046,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$7,350,051	\$1,856,688	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$11,580,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$13,328,870	\$148,160	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$2,984,485	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$3,969,913	\$1,172,375	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$3,481,386	\$3,624,037	\$0	\$0	\$7,512,403	\$0	\$0	\$0
215a	General Support	\$2,908,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$438,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$134,327	\$180,484	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$2,222,089	\$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	\$23,283	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$6,764,020	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$1,221,464	\$0	\$0	\$725,100	\$0	\$0	\$0
225t	Federal Sources	\$10,256,006	\$2,450,022	\$46,836	\$0	\$15,068,381	\$0	\$0	\$0
225a	General Support	\$192,006	\$2,450,022	\$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	\$10,586,462	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$4,193,543	\$0	\$0	\$0
225j	Other (Explain)	\$10,064,000	\$0	\$46,836	\$0	\$288,376	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources									
231t	Licenses and Permits	\$1,988,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$1,035,040	\$141,041	\$0	\$0	\$0	\$0	\$0	\$1,355,388
234t	Charges for Services	\$597,865	\$0	\$0	\$0	\$47,063,200	\$16,214,233	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$37,492,683	\$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	\$285,035	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$8,579,075	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$706,407	\$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)	\$597,865	\$0	\$0	\$0	\$0	\$16,214,233	\$0	\$0
235t	Interest	\$141,408	\$58,913	\$8,211	\$4,118	\$913,272	\$13,234	\$1,281,720	\$0
236t	Miscellaneous (Explain)	\$1,021,353	\$1,159,667	\$23,220	\$0	\$1,036,752	\$2,833,228	\$15,031,062	\$473,567
240t	Total Receipts and Revenue	\$85,968,454	\$18,390,904	\$78,267	\$1,075,760	\$71,594,008	\$19,060,695	\$16,312,782	\$1,828,955

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	\$8,079,643	\$5,689,809	\$0	\$0	\$0	\$0	\$0	\$0
251a	Financial Administration	\$8,079,643	\$5,318,095	\$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	\$371,714	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$50,811,435	\$228,592	\$2,623,512	\$0	\$0	\$0	\$19,894,805	\$0
252a	Police	\$29,386,054	\$130,775	\$0	\$0	\$0	\$0	\$10,498,275	\$0
252b	Fire	\$21,425,381	\$97,817	\$2,623,512	\$0	\$0	\$0	\$9,396,530	\$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	\$7,422,851	\$3,303,266	\$1,974,636	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$7,422,851	\$3,303,266	\$1,974,636	\$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	\$1,125,291	\$0	\$0	\$664,894	\$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	\$1,125,291	\$0	\$0	\$664,894	\$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	\$4,334,384	\$0	\$0	\$0	\$0	\$0	\$0
257a	Library	\$0	\$4,243,233	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$91,151	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$5,599,868	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$3,885,279	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$1,714,589	\$0	\$0	\$0
259t	Debt	\$707,444	\$2,081,282	\$1,344,319	\$2,504,259	\$5,299,490	\$11,807	\$0	\$0
259a	Interest	\$105,790	\$219,854	\$88,058	\$669,259	\$5,299,490	\$11,807	\$0	\$0
259b	Principal	\$601,654	\$1,861,428	\$1,256,261	\$1,835,000	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$22,969,760	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$14,192,135	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$8,777,625	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$9,209,363	\$94,109	\$0	\$168,841
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$232,559	\$18,835,031	\$33,208,699	\$1,798,351
270t	Total Expenditures/Expense	\$67,021,373	\$16,762,624	\$5,942,467	\$2,504,259	\$43,975,934	\$18,940,947	\$53,103,504	\$1,967,192

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)	\$18,947,081	\$1,628,280	(\$5,864,200)	(\$1,428,499)	\$27,618,074	\$119,748	(\$36,790,722)	(\$138,237)
302t	Operating transfers in	\$2,437,533	\$1,173,696	\$1,330,000	\$1,260,748	\$27,709,041	\$0	\$0	\$0
303t	Operating transfers out	(\$2,330,000)	(\$1,073,614)	\$0	\$0	(\$30,507,404)	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$616,940	\$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)	\$19,054,614	\$1,728,362	(\$3,917,260)	(\$167,751)	\$24,819,711	\$119,748	(\$36,790,722)	(\$138,237)
307t	Previous year fund balance	\$19,716,429	\$13,228,403	\$3,490,241	\$1,448,868	\$71,254,503	\$381,147	\$245,792,761	\$5,838,743
308t	Other (Explain)	\$36,076	\$17,805	\$1,575,988	\$0	\$1,617,965	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$38,807,119	\$14,974,570	\$1,148,969	\$1,281,117	\$97,692,179	\$500,895	\$209,002,039	\$5,700,506

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	\$121,291,449	406	\$25,382,055	412	\$10,577,179	418	\$136,096,325	\$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	\$121,291,449	406e	\$25,382,055	412e	\$10,577,179	418e	\$136,096,325	\$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	\$42,699,463	409	\$616,940	415	\$5,247,376	421	\$38,069,027	\$0		0.00%	0.00%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$163,990,912	411	\$25,998,995	417	\$15,824,555	423	\$174,165,352				

Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2023	\$11,405,000	\$5,183,649	\$16,588,649
2024	\$11,120,000	\$4,750,353	\$15,870,353
2025	\$10,275,000	\$4,316,616	\$14,591,616
2026	\$8,060,000	\$3,947,406	\$12,007,406
2027	\$8,385,000	\$3,624,014	\$12,009,014
2028-2032	\$40,380,000	\$13,134,221	\$53,514,221
2033-2037	\$30,130,000	\$5,000,146	\$35,130,146
2038-2042	\$10,145,000	\$893,525	\$11,038,525
TOTAL	\$ 129,900,000	\$ 40,849,930	\$ 170,749,930

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		
		2019	2020	2021	2020	2021	2022	2020	2021	2022
500	Actuarial Valuation Date (VD)	12/31/2019	12/31/2020	12/31/2021	01/01/2020	01/01/2021	01/01/2022	01/01/2020	01/01/2021	01/01/2022
500a	Reporting Date (RD)	12/31/2020	12/31/2021	12/31/2022	12/31/2020	12/31/2021	12/31/2022	12/31/2020	12/31/2021	12/31/2022
500b	Measurement Date (MD)	12/31/2019	12/31/2020	12/31/2021	12/31/2020	12/31/2021	12/31/2022	12/31/2020	12/31/2021	12/31/2022
501	Total Pension Liability (TPL)	\$112,619,051	\$113,622,565	\$117,771,478	\$199,810,498	\$211,727,174	\$219,559,656	\$173,055,161	\$183,019,674	\$186,459,012
502	Plan Fiduciary Net Position (FNP)	\$108,508,790	\$118,815,816	\$134,879,971	\$127,578,873	\$141,707,798	\$122,227,332	\$95,315,419	\$103,757,664	\$86,797,100
503	Net Pension Liability (NPL)	\$4,110,261	(\$5,193,251)	(\$17,108,493)	\$72,231,625	\$70,019,376	\$97,332,324	\$77,739,742	\$79,262,010	\$99,661,912
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.35%	104.57%	114.52%	63.84%	66.92%	55.66%	55.07%	56.69%	46.55%
505	Net Pension Obligation/ Net OPEB Obligation	\$4,110,261	(\$5,193,251)	(\$17,108,493)	\$72,231,625	\$70,019,376	\$97,332,324	\$77,739,742	\$79,262,010	\$99,661,912

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2020	2021	2022
500	Actuarial Valuation Date (VD)							12/31/2020	12/31/2021	12/31/2022
500a	Reporting Date (RD)							12/31/2020	12/31/2021	12/31/2022
500b	Measurement Date (MD)							12/31/2020	12/31/2021	12/31/2022
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$13,405,151	\$13,525,533	\$11,027,996
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	\$13,405,150	\$13,525,532	\$11,027,995
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	\$13,405,151	\$13,525,533	\$11,027,996

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 Activities - Internal Balances \$1,486,344; Prepaid Items \$979,528; Net Pension Asset \$13,775,670 Business-Type Activities - Internal Balances -\$1,486,344; Prepaid Items \$127,397; Net Pension Asset \$3,332,823
128t	Governmental Activities - Interest Payable \$206,138 Business-Type Activities - Interest Payable \$1,659,734
203d	General Fund - Local Replacement Tax \$70,529; Cable TV Tax \$975,890
204t	General Fund - Food & Beverage Tax \$3,842,524; Hotel & Motel Tax \$1,078,590; Aviation Fuel Tax \$15,463; Video Gaming Tax \$2,299,145; Cannabis Tax \$114,329 Special Revenue Fund - Local Motor Fuel Tax \$1,856,688
215j	Special Revenue Fund - Other State Sources \$1,221,464 Enterprise Fund - State Grants or Other \$725,100
225j	General Fund - Federal Grants ARP \$10,064,000 Capital Projects Fund - State Grants or Other \$46,836 Enterprise Fund - Federal Grants ARP \$288,376
226t	
234k	General Fund - Charges for Services \$597,865 Internal Service Fund - Charges for Services \$16,214,233
236t	General Fund - Misc Revenue \$1,284,581; Unrealized Loss -\$263,228 Special Revenue Fund - Rental Income \$589,380; Misc Revenue \$363,254; Foreign Fire Insurance Tax \$207,033 Capital Projects Fund - Misc Revenue \$23,220 Enterprise Fund - Misc Revenue \$1,036,752 Internal Service Fund - Other Revenue \$218,988; Payroll Deductions/Retiree Contributions \$2,614,240 Fiduciary Fund - Pension \$15,031,062 Discretely Presented Component Units - Capital Grants \$7,452; Other General Revenues \$466,115
251d	Special Revenue Fund - Other Taxes \$371,714
256e	Special Revenue Fund - PEG and Building funds \$1,125,291 Enterprise Fund - Recycling Fund \$664,894
257c	Special Revenue Fund - Municipal Band \$91,151
260t	Enterprise Fund - Contractual Services \$232,559 Internal Service Fund - Insurance and Other Charges \$18,835,031 Fiduciary Fund - Investment Loss \$33,208,699 Discretely Presented Component Units - Other Misc \$1,798,351
275c	Enterprise Fund - Contractual Services \$1,294,356; Supplies \$420,233
308t	General Fund - Sale of Assets \$36,076 Special Revenue Fund - Sale of Assets \$17,805 Capital Projects Fund - Sale of Assets \$185,674; Restatement \$1,390,314 Enterprise - Restatement \$1,617,965
400e	General Government Obligation Bonds
406e	General Government Obligation Bonds Issued
412e	General Government Obligation Bond Retirements

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</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>

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Critical

Reminder: EMail Validation Required

Non-Critical

Funds Expenditures 20% Different?