

FY 2008 Annual Financial Report

Multi-Purpose Long Form

CC Copy - 6/25/2009 9:16:03PM

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MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Batavia City

County: KANE

Unit Code: 045/015/30

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Batavia City as of the end of this fiscal year.

Written signature of government official

Date

Peggy Colby, Fin. Officer

Please Sign

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

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 (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
Peggy	Colby	Jeffery D.	Schielke	Gerald R.	Miller
Fin. Officer		Mayor		Treasurer	
100 N Island Ave		100 N Island Ave		100 N Island Ave	
Batavia		Batavia		Batavia	
IL		IL		IL	
60510-1960		60510-1960		60510-1960	
Phone: 630-454-2030		Phone: 630-454-2000		Phone: 630-879-7616	
Fax: 630-454-2001		Fax: 630-454-2001		Fax: 630-454-2001	
E-mail:		E-mail:		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. If not, please do not leave columns B and C blank.

Unit Name: Batavia City

Unit Code Number: 045/015/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2008

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially changed.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE AND TIF

A. Has your government implemented GASB 34 in FY 2008 reporting or in previous reporting years? X Yes No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Batavia 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 page, located on page F7.

X G.O. Bonds X Revenue Bonds X Alternate Revenue Bonds

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

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

Contractual Commitments Other (Explan) _____

E. Does Batavia City own a public utility company? X Yes No

F. Is Batavia City a home rule unit? Yes X No

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

Unit Name: Batavia City

Unit Code Number: 045/015/30

▶ STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total population of Batavia City?	24,978
What is the total EAV of Batavia City?	\$ 1,079,650,885
*How many full time employees are paid?	168
*How many part time employees are paid?	10
What is the total salary paid to all employees?	\$ 15,195,990

^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	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Batavia City	\$69,023,842		12/31	
Firefighter's Pension	\$298,253	Blended	12/31	Governmental
Police Pension	\$724,644	Blended	12/31	Governmental
Total Appropriations	\$70,046,739			

*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 9.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name: Batavia City

Unit Code Number: 045/015/30

▶ STEP 7: AUDITS

Provide CPA's information if Batavia City is required to submit an audit to the Office of the Comptroller.

Firm Name:	Lauterbach & Amen, LLP
CPA's first name:	Ronald
CPA's last name:	Amen
CPA's Title:	Partner
Address:	27W457 Warrenville Rd
City:	Warrenville
State:	IL
ZIP:	60555
Phone:	847-562-9252
Fax:	630-393-2516
Email:	
State Registration Number:	066-003655

▶ STEP 8: OTHER GOVERNMENTS

Indicate any payments Batavia 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	0
Federal government payroll taxes	0
All other intergovernmental payments	0

Unit Name: Batavia City

Unit Code Number: 045/015/30

▶ STEP 9: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2008 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
Capital Projects Fund	578,021	Capital Projects Fund	12/31
Debt Service Fund	1,555,277	Debt Service Fund	12/31
Electric Fund	32,843,923	Enterprise Fund	12/31
Escrow Fund	0	Fiduciary Fund	12/31
Firefighter Pension Fund	298,253	Fiduciary Fund	12/31
General Fund	24,726,706	General Fund	12/31
Infrastructure Capital Projects Fund	1,591,823	Capital Projects Fund	12/31
Perpetual Care Cemetery Fund	10,000	Internal Service Fund	12/31
Police Pension Fund	724,644	Fiduciary Fund	12/31
Sewerage Fund	3,920,865	Enterprise Fund	12/31
Special Service Area Fund	0	Fiduciary Fund	12/31
Waterworks Fund	4,018,425	Enterprise Fund	12/31
Total Expenditures	70,267,937		

B. Does Batavia 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: Batavia City

Unit Code Number: 045/015/30

STEP 10: 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

STEP 11: 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"/> - DCCA	<input 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		Report In Whole Numbers			
101t	Cash and Cash Equivalent	15,886,430	20,406,827	3,083,512	0
102t	Investments	0	0	19,600,736	0
115t	Receivables	8,290,399	5,339,847	80,549	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	729,418	1,792,000	0	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	73,280,574	108,878,430	0	0
117t	Other Capital Assets	0	0	0	0
120t	TOTAL ASSETS	98,186,821	136,417,104	22,764,797	0

Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities		Report In Whole Numbers			
122t	All Payables	2,569,640	3,219,127	93,410	0
132t	Deferred Revenues	6,100,083	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
Non-Current/Long-Term Liabilities		Report In Whole Numbers			
129t	Due Within One Year	1,099,875	1,715,930	0	0
130t	Due Beyond One Year	13,220,369	48,669,621	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	TOTAL LIABILITIES	22,989,967	53,604,678	93,410	0

Net Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	59,368,474	58,492,879	0	0
148t	Net Assets - Restricted	3,898,823	6,965,719	22,671,387	0
149t	Net Assets - Unrestricted	11,929,557	17,353,828	0	0
146t	TOTAL NET ASSETS	75,196,854	82,812,426	22,671,387	0
147t	TOTAL LIABILITIES & NET ASSETS	98,186,821	136,417,104	22,764,797	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
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Local Taxes

Report In Whole Numbers

201t	Property Tax	5,348,484	0	234,936	1,183,597	0	0	0	0
202t	Local Sales Tax	0	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
203a	Electric Utilities	0	0	0	0	0	0	0	0
203b	Water Utilities	0	0	0	0	0	0	0	0
203c	Communications Utilities	0	0	0	0	0	0	0	0
203d	Other Utilities Tax (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	8,831,235	0	202,169	0	0	0	0	0

Intergovernmental Receipts & State or Federal Grants

211t	State Income Tax	2,388,787	0	0	0	0	0	0	0
212t	State Sales Tax	1,928,285	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	685,900	0	0	0	0	0	0	0
214t	State Replacement Tax	215,708	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	66,555	0	0	0	0	0	0	0
215a	General Support	0	0	0	0	0	0	0	0
215b	Public Welfare	0	0	0	0	0	0	0	0
215c	Health and/or Hospitals	0	0	0	0	0	0	0	0
215d	Streets and Highways	0	0	0	0	0	0	0	0
215e	Culture and Recreation	0	0	0	0	0	0	0	0
215f	Housing and Community Dev	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	0	0	0	0
215j	Other (Explain)	66,555	0	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
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 and Community Dev	0	0	0	0	0	0	0	0
225g	Water Supply System	0	0	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
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Intergovernmental Receipts & State or Federal Grants

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 (Explain)	324,303	0	54,000	0	0	0	1,948,343	0

Other Sources

231t	Licenses and Permits	263,420	0	0	0	0	0	0	0
233t	Fines and Forfeitures	171,223	0	0	0	0	0	0	0
234t	Charges for Services	3,456,799	0	34,217	0	43,462,984	9,650	0	0
234a	Water Utilities	0	0	0	0	4,089,256	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	35,665,614	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	3,708,114	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	0	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)	3,456,799	0	34,217	0	0	9,650	0	0
235t	Interest	368,560	0	39,968	15,832	615,593	3,010	1,146,372	0
236t	Miscellaneous (Explain)	1,814,588	0	0	956	0	0	0	0
240t	Total Receipts and Revenue	25,863,847	0	565,290	1,200,385	44,078,577	12,660	3,094,715	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									
251t	General Government	8,026,700	0	0	0	0	10,000	0	0
251a	Financial Administration	516,160	0	0	0	0	0	0	0
251b	General Administrative Buildings	563,803	0	0	0	0	0	0	0
251c	Central Administration	6,946,737	0	0	0	0	10,000	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	11,949,809	0	0	0	0	0	0	0
252a	Police	7,455,741	0	0	0	0	0	0	0
252b	Fire	4,456,413	0	0	0	0	0	0	0
252c	Regulation - Building Inspection	0	0	0	0	0	0	0	0
252d	Other (Explain)	37,655	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	4,621,617	0	0	0	3,030,622	0	0	0
255a	Streets and Highways	4,621,617	0	0	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	3,030,622	0	0	0
256t	Social Services	0	0	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	0	0	0	0	0	0	0
257t	Culture and Recreation	0	0	0	0	0	0	0	0
257a	Library	0	0	0	0	0	0	0	0
257b	Parks	0	0	0	0	0	0	0	0
257c	Other (Explain)	0	0	0	0	0	0	0	0
258t	Housing	0	0	0	0	0	0	0	0
275t	Environment	0	0	0	0	2,594,942	0	0	0
275a	Sewage	0	0	0	0	2,594,942	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									
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0
259t	Debt	128,580	0	0	1,555,277	1,785,940	0	0	0
259a	Interest	18,580	0	0	628,927	1,785,940	0	0	0
259b	Principal	110,000	0	0	926,350	0	0	0	0
271t	Public Utility Company	0	0	0	0	31,721,268	0	0	0
271a	Water	0	0	0	0	0	0	0	0
271b	Electric	0	0	0	0	31,721,268	0	0	0
271c	Transit	0	0	0	0	0	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	3,436,381	0	0	0
280t	Capital Outlay	0	0	2,169,844	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	81,884	0	5,406,107	0
270t	Total Expenditures/Expense	24,726,706	0	2,169,844	1,555,277	42,651,037	10,000	5,406,107	0

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	1,137,141	0	-1,604,554	-354,892	1,427,540	2,660	-2,311,392	0
302t	Operating transfers in	0	0	1,135,335	1,770,435	0	0	0	0
303t	Operating transfers out	-1,462,328	0	0	-1,422,605	-20,837	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	139,164	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	-325,187	0	-469,219	-7,062	1,545,867	2,660	-2,311,392	0
307t	Previous year fund balance	14,266,523	0	1,915,394	740,727	81,266,559	120,580	24,982,777	0
308t	Other (Explain)	0	0	0	0	0	0	2	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	13,941,336	0	1,446,175	733,665	82,812,426	123,240	22,671,387	0

Statement of Indebtedness

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
Report in Whole Numbers								
General Obligation Bonds	400	5,373,350	406	0	412	709,700	418	4,663,650
Water	400a	1,269,900	406a	0	412a	298,350	418a	971,550
Electric	400b	0	406b	0	412b	0	418b	0
Transportation	400c	0	406c	0	412c	0	418c	0
Housing	400d	0	406d	0	412d	0	418d	0
Other (Explain)	400e	4,103,450	406e	0	412e	411,350	418e	3,692,100
Revenue Bonds	401	50,958,778	407	95,633	413	1,640,409	419	49,414,002
Water	401a	13,213,852	407a	95,633	413a	566,641	419a	12,742,844
Electric	401b	26,870,000	407b	0	413b	0	419b	26,870,000
Transportation	401c	0	407c	0	413c	0	419c	0
Housing	401d	0	407d	0	413d	0	419d	0
Other (Explain)	401e	10,874,926	407e	0	413e	1,073,768	419e	9,801,158
Alternate Revenue Bonds	402	10,845,000	408	0	414	625,000	420	10,220,000
Contractual Commitments	403	0	409	0	415	0	421	0
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	67,177,128	411	95,633	417	2,975,109	423	64,297,652

Explanation or Comments:

GENexp Waterworks and Sewerage's actual operating expenses exceed Budgeted Operating expenses by \$778,003 and \$1,031,474 respectively.

*** Batavia City Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	0	1,865,694
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	515,942
614t	Nursing Homes	0	0
615t	Conservation and Natural Resources	0	0
616t	Libraries	0	0
617t	Other	0	2,482,746

*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.