

FY 2011 Annual Financial Report

Multi-Purpose Long Form

CC Copy - 6/25/2012 2:47:24PM

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

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: pcolby@cityofbatavia.net		E-mail: jschielke@cityofbatavia.net		E-mail: pcolby@cityofbatavia.net	

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: 12/31/2011

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 2011 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 or operate a public utility company? X Yes No

water/sewer X electric/gas/transit 911 telephone/telecommunications Other _____

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

G. Does Batavia City have a Tax Increment Finance (TIF) district? X Yes 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?	26,045
What is the total EAV of Batavia City?	\$ 1,067,923,536
*How many full time employees are paid?	156
*How many part time employees are paid?	58
What is the total salary paid to all employees?	\$ 14,170,538

^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	\$73,835,913		12/31	
Firefighters' Pension	\$430,825	Blended	12/31	Governmental
Police Pension	\$1,177,321	Blended	12/31	Governmental
Total Appropriations	\$75,444,059			

*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: 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	732,816

Unit Name: Batavia City

Unit Code Number: 045/015/30

▶ STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2011 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	0	Capital Projects Fund	12/31
Debt Service Fund	1,451,945	Debt Service Fund	12/31
Electric Fund	34,763,837	Enterprise Fund	12/31
Escrow Deposits Fund	0	Fiduciary Fund	12/31
Firefighter Pension Fund	430,825	Fiduciary Fund	12/31
General Fund	22,099,805	General Fund	12/31
Infrastructure Capital Projects Fund	1,527,510	Capital Projects Fund	12/31
Perpetual Care Cemetery Fund	10,000	Internal Service Fund	12/31
Police Pension Fund	1,177,321	Fiduciary Fund	12/31
Sewerage Fund	3,722,282	Enterprise Fund	12/31
Special Service Ares #6 Fund	0	Fiduciary Fund	12/31
Waterworks Fund	3,821,279	Enterprise Fund	12/31
Total Expenditures	69,004,804		

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 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

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"/> - 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	20,667,009	16,368,204	99,441	0
102t	Investments	0	0	30,933,549	0
115t	Receivables	9,326,099	6,221,450	77,322	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	581,479	10,052,295	7,877	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	82,104,001	105,601,098	0	0
117t	Other Capital Assets	0	0	0	0
120t	TOTAL ASSETS	112,678,588	138,243,047	31,118,189	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	2,607,949	3,491,180	86,250	0
132t	Deferred Revenues	6,676,348	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	1,174,530	2,028,351	0	0
130t	Due Beyond One Year	10,871,017	42,491,235	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	TOTAL LIABILITIES	21,329,844	48,010,766	86,250	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	71,424,001	61,475,226	0	0
148t	Net Assets - Restricted	4,368,391	7,605,719	31,031,939	0
149t	Net Assets - Unrestricted	15,556,352	21,151,336	0	0
146t	TOTAL NET ASSETS	91,348,744	90,232,281	31,031,939	0
147t	TOTAL LIABILITIES & NET ASSETS	112,678,588	138,243,047	31,118,189	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	5,781,102	0	326,407	1,222,889	0	0	0	0
202t	Local Sales Tax	1,775,279	0	0	0	0	0	0	0
203t	Utilities Tax	3,096,521	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)	3,096,521	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	376,579	0	0	0	0	0	0	0

Intergovernmental Receipts & State or Federal Grants

211t	State Income Tax	2,031,610	0	0	0	0	0	0	0
212t	State Sales Tax	4,666,668	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	769,050	0	0	0	0	0	0	0
214t	State Replacement Tax	174,711	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)	40,344	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)	40,344	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)	367,602	0	36,683	0	0	0	0	0

Other Sources

231t	Licenses and Permits	246,606	0	0	0	0	0	0	0
233t	Fines and Forfeitures	203,415	0	0	0	0	0	0	0
234t	Charges for Services	2,854,678	0	19,554	0	46,708,194	5,500	0	0
234a	Water Utilities	0	0	0	0	4,230,203	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	38,665,547	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	0	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	3,812,444	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)	2,854,678	0	19,554	0	0	5,500	0	0
235t	Interest	30,165	0	2,695	2,110	108,489	269	311,639	0
236t	Miscellaneous (Explain)	2,064,665	0	0	8,977	10,425	0	2,524,093	0
240t	Total Receipts and Revenue	24,478,995	0	385,339	1,233,976	46,827,108	5,769	2,835,732	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	5,473,040	0	0	0	0	10,000	0	0
251a	Financial Administration	557,592	0	0	0	0	0	0	0
251b	General Administrative Buildings	0	0	0	0	0	0	0	0
251c	Central Administration	4,915,448	0	0	0	0	10,000	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	12,334,555	0	0	0	0	0	0	0
252a	Police	7,654,652	0	0	0	0	0	0	0
252b	Fire	4,653,944	0	0	0	0	0	0	0
252c	Regulation - Building Inspection	0	0	0	0	0	0	0	0
252d	Other (Explain)	25,959	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	4,292,210	0	0	0	2,820,150	0	0	0
255a	Streets and Highways	4,292,210	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	2,820,150	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	2,387,432	0	0	0
275a	Sewage	0	0	0	0	2,387,432	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	0	0	0	1,451,945	1,595,528	0	0	0
259a	Interest	0	0	0	486,945	1,595,528	0	0	0
259b	Principal	0	0	0	965,000	0	0	0	0
271t	Public Utility Company	0	0	0	0	32,472,683	0	0	0
271a	Water	0	0	0	0	0	0	0	0
271b	Electric	0	0	0	0	32,472,683	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	4,627,133	0	0	0
280t	Capital Outlay	0	0	1,527,510	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	68,747	0	1,608,146	0
270t	Total Expenditures/Expense	22,099,805	0	1,527,510	1,451,945	43,971,673	10,000	1,608,146	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)	2,379,190	0	-1,142,171	-217,969	2,855,435	-4,231	1,227,586	0
302t	Operating transfers in	0	0	1,137,993	971,945	0	0	0	0
303t	Operating transfers out	-1,489,369	0	0	-620,569	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	889,821	0	-4,178	133,407	2,855,435	-4,231	1,227,586	0
307t	Previous year fund balance	16,322,515	0	2,188,377	1,643,470	87,376,846	123,386	29,804,353	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	17,212,336	0	2,184,199	1,776,877	90,232,281	119,155	31,031,939	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	3,127,775	406	0	412	697,775	418	2,430,000
Water	400a	332,775	406a	0	412a	332,775	418a	0
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	2,795,000	406e	0	412e	365,000	418e	2,430,000
Revenue Bonds	401	45,313,315	407	0	413	2,052,274	419	43,261,041
Water	401a	11,471,621	407a	0	413a	659,697	419a	10,811,924
Electric	401b	26,290,000	407b	0	413b	305,000	419b	25,985,000
Transportation	401c	0	407c	0	413c	0	419c	0
Housing	401d	0	407d	0	413d	0	419d	0
Other (Explain)	401e	7,551,694	407e	0	413e	1,087,577	419e	6,464,117
Alternate Revenue Bonds	402	8,850,000	408	951,083	414	686,252	420	9,114,831
Contractual Commitments	403	0	409	0	415	0	421	0
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	57,291,090	411	951,083	417	3,436,301	423	54,805,872

Explanation or Comments:

*** Batavia City Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	0	10,249,862
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	3,278,893

*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.

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 ILCS450]. 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)

If you selected Public Accounting Firm (IL), please complete the licensee information below:

Please provide the following information for the Public Accounting Firm performing the Annual Audit for your government.

Enter the active 9-digit License#: 066003655 License Status: ACTIVE

Business Name: Lauterbach & Amen LLP

Address: 27W457 Warrenville Rd Address 2:

City: Warrenville State: IL ZIP: 60555-3917

Phone: 630-393-1483 Ext. Fax: 630-393-2516 E-mail: ramen@lauterbachamen.com

Last Name: Amen First Name: Ronald Title: Partner

Phone: 847-508-8177 Ext. E-mail: ramen@lauterbachamen.com