



STATE OF ILLINOIS
COMPTROLLER

JUDY BAAR TOPINKA

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.

FY 2013 Annual Financial Report
Multi-Purpose Long Form

CC Copy - 6/24/2014 3:27:14PM

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
Peggy Colby, Fin. Officer
Please Sign

Date

Unit Name: Batavia City

Unit Code Number: 045/015/30

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

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.)		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)	
Peggy	Colby	Jeffery D.	Schielke	Gerald R.	Miller	Peggy	Colby
Fin. Officer		Mayor		Treasurer		Purchasing Agent	
100 N Island Ave		100 N Island Ave		100 N Island Ave		100 N Island Ave	
Batavia		Batavia		Batavia		Batavia	
IL	60510-1960	IL	60510-1960	IL	60510-1960	IL	60510-1960
Phone: 630-454-2030		Phone: 630-454-2000		Phone: 630-879-7616		Phone: 630-454-2030	
Fax: 630-454-2001		Fax: 630-454-2001		Fax: 630-454-2001		Fax:	
E-Mail: pcolby@cityofbatavia.net		E-Mail: jschielke@cityofbatavia.net		E-Mail: pcolby@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 Code Number: 045/015/30

Unit Name: Batavia City

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2013

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 amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB 34 in FY 2013 reporting or in previous reporting years? X Yes No

If Yes:

- o Governments who have implemented GASB 34 and are using "Other Comprehensive 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.
- o Please fill out the Alternative Assets & Liabilities page, located on page FI(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? X Yes No

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

X Contractual Commitments Other (Explain) _____

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

X 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

H. Does the government have 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 (Explain) _____ X Other Post Employment Benefit (OPEB)

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?	\$ 956,787,649
*How many full time employees are paid?	153
*How many part time employees are paid?	59
What is the total salary paid to all employees?	\$ 14,962,079

^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, their fiscal year end dates, and if the component units are 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 (Blended or Discretely Presented)	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Batavia City	\$89,919,678			
Total Appropriations	\$89,919,678			

*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: Batavia City

Unit Code Number: 045/015/30

▶ STEP 7: OTHER GOVERNMENTS

Indicate any payments Batavia City has 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	\$	707,413
All other intergovernmental payments	\$	0

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 2013 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	\$ 388,446	Capital Projects Fund	12/31
Debt Service Fund	\$ 1,393,888	Debt Service Fund	12/31
Electric Fund	\$ 46,378,825	Enterprise Fund	12/31
Firefighter Pension Fund	\$ 546,821	Fiduciary Fund	12/31
General Fund	\$ 19,615,128	General Fund	12/31
Health Insurance Fund	\$ 4,392,602	Internal Service Fund	12/31
Motor Fuel Tax Fund	\$ 1,260,340	Special Revenue Fund	12/31
Police Pension Fund	\$ 1,623,983	Fiduciary Fund	12/31
Sewerage Fund	\$ 4,297,406	Enterprise Fund	12/31
Tax Increment Financing #1 Fund	\$ 1,611,485	Capital Projects Fund	12/31
Tax Increment Financing #3 Fund	\$ 560,818	Capital Projects Fund	12/31
Waterworks Fund	\$ 4,061,725	Enterprise Fund	12/31
Workers' Compensation Insurance Fund	\$ 474,965	Internal Service Fund	12/31
Total Expenditures	\$ 86,606,432		

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"/> - 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		Report In Whole Numbers			
101t	Cash and Cash Equivalent	22,473,251	26,920,415	115,645	0
102t	Investments	0	0	37,637,440	0
115t	Receivables	11,706,632	6,823,082	73,239	0
109t	Inventories	45,654	2,765,917	0	0
112t	Other Assets (Explain)	716,614	188,495	775	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	61,011,583	97,298,394	0	0
117t	Other Capital Assets (Explain)	23,535,161	6,894,393	0	0
120t	TOTAL ASSETS	119,488,895	140,890,696	37,827,099	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	4,107,183	7,626,837	109,491	0
132t	Deferred Revenues	7,398,680	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	1,064,350	2,171,447	0	0
130t	Due Beyond One Year	9,771,479	38,471,888	0	0
131t	Other Non-Current/Long Term Liabilities (Explain)	0	0	0	0
135t	TOTAL LIABILITIES	22,341,692	48,270,172	109,491	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	75,247,631	63,949,289	37,717,608	0
148t	Net Assets - Restricted	2,523,099	7,425,248	0	0
149t	Net Assets - Unrestricted	19,376,473	21,245,987	0	0
146t	TOTAL NET ASSETS	97,147,203	92,620,524	37,717,608	0
147t	TOTAL LIABILITIES & NET ASSETS	119,488,895	140,890,696	37,827,099	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
------	------------------------------------	---------	-----------------	------------------	--------------	------------	------------------	-----------	--------------------------------------

Local Taxes

Report In Whole Numbers

201t	Property Tax	6,248,029	0	1,127,016	443,831	0	0	0	0
202t	Local Sales Tax	1,831,574	0	0	0	0	0	0	0
203t	Utilities Tax	3,770,203	0	0	0	0	0	0	0
203a	Electric Utilities	1,752,465	0	0	0	0	0	0	0
203b	Water Utilities	162,722	0	0	0	0	0	0	0
203c	Communications Utilities	1,005,899	0	0	0	0	0	0	0
203d	Other Utilities (Explain)	849,117	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	448,672	0	0	0	0	0	0	0

Intergovernmental Receipts & Grants

211t	State Income Tax	2,511,557	0	0	0	0	0	0	0
212t	State Sales Tax	4,835,779	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	849,447	0	0	0	0	0	0
214t	State Replacement Tax	193,679	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)	107,144	0	664,552	0	0	0	0	0
215a	General Support	42,521	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	54,623	0	0	0	0	0	0	0
215e	Culture and Recreation	0	0	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	0	0	0	0
215j	Other (Explain)	10,000	0	664,552	0	0	0	0	0
225t	Other Intergovernmental Sources	0	0	101,132	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	101,132	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

F2

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

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)	239,491	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	230,775	0	0	0	0	0	0	0
233t	Fines and Forfeitures	249,773	0	0	0	0	0	0	0
234t	Charges for Services	225,222	0	9,586	24	53,639,448	4,284,678	0	0
234a	Water Utilities	0	0	0	0	4,302,000	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	45,107,223	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	4,226,780	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)	225,222	0	9,586	24	3,445	4,284,678	0	0
235t	Interest	26,912	621	1,812	0	59,224	4,435	3,204,504	0
236t	Miscellaneous (Explain)	2,272,837	0	6,999	0	-13,599	0	2,504,249	0
240t	Total Receipts and Revenue	23,191,647	850,068	1,911,097	443,855	53,685,073	4,289,113	5,708,753	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	3,600,853	1,260,340	0	0	0	4,867,567	0	0
251a	Financial Administration	0	0	0	0	0	0	0	0
251b	General Administrative Buildings	0	0	0	0	0	0	0	0
251c	Central Administration	3,600,853	1,260,340	0	0	0	4,867,567	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	12,711,277	0	0	0	0	0	0	0
252a	Police	7,889,147	0	0	0	0	0	0	0
252b	Fire	4,822,130	0	0	0	0	0	0	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	3,302,998	0	0	0	0	0	0	0
255a	Streets and Highways	3,302,998	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	0	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	0	0	0	0
275a	Sewage	0	0	0	0	2,799,203	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	1,393,888	1,552,883	0	0	0
259a	Interest	0	0	0	293,888	1,552,883	0	0	0
259b	Principal	0	0	0	1,100,000	0	0	0	0
271t	Public Utility Company	0	0	0	0	45,950,217	0	0	0
271a	Water	0	0	0	0	2,791,860	0	0	0
271b	Electric	0	0	0	0	43,158,357	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	4,435,653	0	0	0
280t	Capital Outlay	0	0	2,560,749	0	0	0	0	0
260t	Other Expenditures/Expenses (Explain)	0	0	0	0	0	0	2,170,804	0
270t	Total Expenditures/Expense	19,615,128	1,260,340	2,560,749	1,393,888	51,938,753	4,867,567	2,170,804	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)	3,576,519	-410,272	-649,652	-950,033	1,746,320	-578,454	3,537,949	0
302t	Operating transfers in	0	500,000	425,226	928,763	0	0	0	0
303t	Operating transfers out	-1,833,763	-20,226	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	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)	1,742,756	69,502	-224,426	-21,270	1,746,320	-578,454	3,537,949	0
307t	Previous year fund balance	12,371,797	2,061,452	3,562,749	37,596	93,673,407	3,274,352	34,179,659	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	14,114,553	2,130,954	3,338,323	16,326	95,419,727	2,695,898	37,717,608	0

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	9,380,000	406	\$9,120,000	412	\$895,000	418	17,605,000				
Water	400a	0	406a	\$0	412a	\$0	418a	0	0		0 %	0 %
Electric	400b	0	406b	\$0	412b	\$0	418b	0	0		0 %	0 %
Transportation	400c	0	406c	\$0	412c	\$0	418c	0	0		0 %	0 %
Housing	400d	0	406d	\$0	412d	\$0	418d	0	0		0 %	0 %
Other (Explain)	400e	9,380,000	406e	\$9,120,000	412e	\$895,000	418e	17,605,000	19,235,000	01/01/2026	2.00 %	4.00 %
Revenue Bonds	401	25,670,000	407	\$0	413	\$605,000	419	25,065,000				
Water	401a	0	407a	\$0	413a	\$0	419a	0	0		0 %	0 %
Electric	401b	25,670,000	407b	\$0	413b	\$605,000	419b	25,065,000	26,870,000	01/01/2037	3.50 %	4.50 %
Transportation	401c	0	407c	\$0	413c	\$0	419c	0	0		0 %	0 %
Housing	401d	0	407d	\$0	413d	\$0	419d	0	0		0 %	0 %
Other (Explain)	401e	0	407e	\$0	413e	\$0	419e	0	0		0 %	0 %
Alternate Revenue Bonds	402	1,833,800	408	\$0	414	\$717,321	420	1,116,479	11,806,083	01/01/2026	1.15 %	4.80 %
Contractual Commitments	403	15,727,462	409	\$0	415	\$10,201,389	421	5,526,073	5,913,606	09/26/2026	2.50 %	2.50 %
Other (Explain)	404	0	410	\$0	416	\$0	422	0	0		0 %	0 %
Total Debt	405	52,611,262	411	\$9,120,000	417	\$12,418,710	423	49,312,552				

Please provide a summary of the authorized debt limitations, including any statutory references.
Under the 1970 Illinois Constitution, there is no legal limit for home rule municipalities except as set by the General Assembly.

Future Debt Service Requirements for Bonded Debt listed above

Years Ending	Principal	Interest	Total
2014	2,981,480	1,682,546	4,664,026
2015	2,743,794	1,598,938	4,342,732
2016	2,821,876	1,523,676	4,345,552
2017	2,910,775	1,442,723	4,353,498
2018	2,985,457	1,360,878	4,346,335
2019-2023	13,587,194	5,549,231	19,136,425
2024-2028	8,876,976	3,576,420	12,453,396
2028-2033	12,405,000	2,926,814	15,331,814
	49,312,552	19,661,226	68,973,778

F7

Office of the Comptroller, Judy Baar Topinka
 FY 2013 AFR
 Multi-Purpose Form

Pension Funds / Retirement Benefits

Code		IMRF			Police Pension			Fire Pension		
		2011	2012	2013	2010	2011	2012	2010	2011	2012
500	Actuarial Valuation Date	12/31/2011	12/31/2012	12/31/2013	12/31/2010	12/31/2011	12/31/2012	12/31/2010	12/31/2011	12/31/2012
501	Total Pension Liability / Actuarial Accrued Liability	\$ 21,476,629	\$ 22,008,585	\$ 22,846,008	\$ 33,982,872	\$ 36,550,130	\$ 40,088,935	\$ 14,725,503	\$ 15,481,204	\$ 17,140,469
502	Total Funded Pension / Actuarial Value of Assets	\$ 14,712,249	\$ 15,160,329	\$ 16,462,934	\$ 20,694,374	\$ 21,258,165	\$ 23,225,042	\$ 9,109,979	\$ 9,773,775	\$ 10,954,616
503	Total Unfunded Pension Liability	\$ 6,764,380	\$ 6,848,256	\$ 6,383,074	\$ 13,288,498	\$ 15,291,965	\$ 16,863,893	\$ 5,615,524	\$ 5,707,429	\$ 6,185,853
504	Funded Ratio	68.50 %	69 %	72 %	61 %	58 %	58 %	62 %	63 %	64 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 1	\$ 1	\$ 1	\$ 351,135	\$ 210,110	\$ 50,191	\$ 35,737	\$ (32,515)	\$ (95,167)

Code		SLEP			Other Pension			OPEB (Net)		
								2011	2012	2013
500	Actuarial Valuation Date							12/31/2011	12/31/2012	12/31/2013
501	Total Pension Liability / Actuarial Accrued Liability	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0	\$ 3,716,305	\$ 6,135,319	\$ 6,135,319
502	Total Funded Pension / Actuarial Value of Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1
503	Total Unfunded Pension Liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,716,304	\$ 6,135,318	\$ 6,135,318
504	Funded Ratio	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,025	\$ 114,047	\$ 149,256

*** 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	\$ 1,055,777	\$ 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	\$ 6,350,221	\$ 462,744
610t	Parking Facilities	\$ 0	\$ 0
611t	Welfare	\$ 0	\$ 0
612t	Hospital	\$ 0	\$ 0
613t	Water	\$ 3,820,065	\$ 0
614t	Nursing Homes	\$ 0	\$ 0
615t	Conservation and Natural Resources	\$ 0	\$ 0
616t	Libraries	\$ 0	\$ 0
617t	Other	\$ 3,371,863	\$ 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 US. 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 US. Census Bureau.**

***If you do NOT complete this page the US. Census Bureau will contact you for further information.**

Explanation or Comments:

203d	Gas use tax
204t	Use tax
215j	State grants
226t	Fire protection district
234k	Misc services, connection fees, interfund services, investment income
236t	Payments in lieu of taxes, franchise fees, waste transfer fees, pension contributions, other miscellaneous
260t	Pension admin and benefits, investment expense

F9

Office of the Comptroller, Judy Baar Topinka
FY 2013 AFR
Multi-Purpose Form

