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Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

June 1, 2021

Ms. Peggy Colby  
City of Batavia  
100 N. Island Avenue  
Batavia, Illinois 60510

Dear Peggy:

Three hard copies of your 2020 Annual Financial Report are enclosed. We have submitted your 2020 Annual Financial Report (AFR) via the Internet. No hard copies of the AFR need to be sent to the State Comptroller's Office.

Also, a copy of the AFR and a copy of the audit should be sent to the County Clerk's Office. If you have any questions, please do not hesitate to call at (630) 566-8505.

Yours truly,

A handwritten signature in cursive script that reads "Brian D. LeFevre".

Brian D. LeFevre, CPA  
Partner

Enclosure



## SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER

### Batavia City (045/015/30) - FY 2020

**Welcome, Batavia City (045/015/30) to Comptroller Connect Internet Filing. You can view the help file by clicking on [Help] in the menu bar above.**

If you have just logged into your FY 2020 for the first time - Click on the REGISTRATION menu item above to get started. Otherwise, use the REGISTRATION or FINANCIAL DATA menu items above to navigate to the section you would like to work on.

#### 2020 Audit completed and submitted

Thank you for submitting your 2020 Annual Audit on 06/01/2021. It is waiting approval. **You can REQUEST TO REPLACE YOUR AUDIT DOCUMENT.** (</AFR2020/UploadDocument/RequestResubmit.cfm?DocumentType=AuthResubmitAudit>) Upon receiving this request, the Local Government Division will authorize you to replace your Audit Document.

#### 2020 AFR completed and submitted

Thank you for submitting your 2020 Annual Financial Report on 06/01/2021. You can **REQUEST TO RESUBMIT YOUR AFR DOCUMENT.** (</AFR2020/UploadDocument/RequestResubmit.cfm?DocumentType=RequesttoResubmitAnnualReport>) Upon receiving this request, the Local Government Division will authorize you to resubmit your AFR.

**Need Help?** (</AFR2020/Screens/SubmitProblem/SubmitProblem.cfm>) call our Toll-Free Local Government Assistance Hotline (877) 304-3899 or Email us at [LocGov@IllinoisComptroller.Gov](mailto:LocGov@IllinoisComptroller.Gov)

**([Mailto:locgov@IllinoisComptroller.Gov](mailto:locgov@IllinoisComptroller.Gov))**

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## AFR Approval Form

I have reviewed the Annual Financial Report sent to me by Sikich LLP, and agree with all representations made within this report. I give Sikich LLP permission to submit the AFR via the Internet to the State Comptrollers Office.

  
Signature

City of Batavia  
Government's Name

05/18/2021  
Date

Please email your response to [nick.bava@sikich.com](mailto:nick.bava@sikich.com).



**STATE OF ILLINOIS  
COMPTROLLER**

**SUSANA A. MENDOZA**

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 2020 Annual Financial Report  
Multi-Purpose Long Form**

CCIF Copy - 6/1/2021 3:30:02 PM

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, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation 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 : 045/015/30

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete? \_\_\_\_\_ Yes \_\_\_\_\_ No

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
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 60510		IL 60510		IL 60510	
Phone: (630) 454-2030 Ext.		Phone: (630) 454-2000 Ext.		Phone: (630) 879-7616 Ext.	
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	
<b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		<b>E. FOIA Officer</b> (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		<b>F. TIF Officer</b> (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Peggy	Colby	Laura	Newman		
Fin. Officer		Manager			
100 N Island Ave		100 N Island Ave			
Batavia		Batavia			
IL 605		IL 60510			
Phone: (630) 454-2030 Ext.		Phone: (630) 454-2060 Ext.		Phone:	
Fax: (630) 454-2001		Fax: (630) 454-2060		Fax:	
E-Mail: pcolby@cityofbatavia.net		E-Mail: lnewman@cityofbatavia.net		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 : Batavia City

Unit Code : 045/015/30

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 12/31/2020

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 2020 reporting or in previous reporting years?**    X Yes    \_\_\_ No

**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 and Debt Limitations and Future Debt pages, located on page F7 and F8.

X G.O.Bonds                        \_\_\_ Revenue Bonds                        X 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                        X 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 : Batavia City

Unit Code : 045/015/30

**STEP 4: POPULATION, EAV AND EMPLOYEES**

What is the total <b>population</b> of Batavia City?^	26,045
What is the total <b>EAV</b> of Batavia City?	\$1,074,622,316
How many <b>full time employees</b> are paid?*	157
How many <b>part time employees</b> are paid?*	47
What is the <b>total salary</b> paid to all employees?	\$18,451,760

^ Or provide estimated population.

\* Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Batavia City	\$134,877,057		12/31	
Fire Pension Fund	\$1	B	12/31	Governmental
Police Pension Fund	\$1	B	12/31	Governmental
<b>Total Appropriations</b>	\$134,877,059			

\* 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 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 : 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	\$872,291
All other intergovernmental payments	\$0



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

A. List all funds and how much was spent in FY 2020 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	\$6,016,293	Capital Projects Fund	12/31
Debt Service	\$1,266,932	Debt Service Fund	12/31
Electric	\$46,721,123	Enterprise Fund	12/31
Firefighter Pension	\$1,169,983	Fiduciary Fund	12/31
Foreign Fire Insurance	\$84,171	Special Revenue Fund	12/31
General	\$26,490,244	General Fund	12/31
Health Insurance	\$4,517,552	Internal Service Fund	12/31
Motor Fuel Tax	\$1,016,361	Special Revenue Fund	12/31
Police Pension	\$2,631,020	Fiduciary Fund	12/31
Sewerage	\$5,549,986	Enterprise Fund	12/31
Special Service Area #57	\$26,883	Special Revenue Fund	12/31
Tax Increment Financing #1	\$136,706	Capital Projects Fund	12/31
Tax Increment Financing #3	\$103,228	Capital Projects Fund	12/31
Tax Increment Financing #4	\$800	Capital Projects Fund	12/31
Tax Increment Financing #5	\$450	Capital Projects Fund	12/31
Waterworks	\$4,699,845	Enterprise Fund	12/31
Workers' Compensation Insurance	\$438,232	Internal Service Fund	12/31
<b>Total Expenditures</b>	\$100,869,809		

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 : 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 checked="" type="checkbox"/> - DCEO	<input checked="" type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

**Assets**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$33,646,265	\$33,838,125	\$23,585	\$0
102t	Investments	\$0	\$0	\$60,453,280	\$0
115t	Receivables	\$15,337,181	\$9,949,238	\$92,317	\$0
109t	Inventories	\$30,480	\$3,981,059	\$0	\$0
112t	Other Assets (Explain)	\$848,026	\$4,362,048	\$8,142	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$64,397,050	\$127,114,520	\$0	\$0
117t	Other Capital Assets (Explain)	\$28,697,211	\$7,078,421	\$0	\$0
120t	<b>Total Assets</b>	\$142,956,213	\$186,323,411	\$60,577,324	\$0
150t	Deferred Outflow of Resources	\$6,599,703	\$3,197,013	\$0	\$0

**Liabilities**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>					
122t	All Payables	\$5,844,246	\$8,586,519	\$16,153	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$1,533,140	\$1,872,843	\$0	\$0
130t	Due Beyond One Year	\$53,431,335	\$59,987,818	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$60,808,721	\$70,447,180	\$16,153	\$0
155t	Deferred Inflow of Resources	\$16,167,095	\$1,448,779	\$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	\$82,917,548	\$79,028,383	\$0	\$0
148t	Net Position - Restricted	\$6,201,390	\$0	\$60,561,171	\$0
149t	Net Position - Unrestricted	(\$16,538,838)	\$38,596,082	\$0	\$0
146t	<b>Total Net Position</b>	\$72,580,100	\$117,624,465	\$60,561,171	\$0

**Revenues and Receipts**

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
201t	Property Tax	\$7,531,955	\$0	\$1,441,144	\$146,136	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$3,539,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$3,566,477	\$0	\$698,642	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$1,094,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$194,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$521,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$1,755,678	\$0	\$698,642	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$1,185,593	\$90,238	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
211t	State Income Tax	\$2,868,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$5,079,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$1,571,882	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$199,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$73,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$1,675,018	\$0	\$1,913,766	\$0	\$0	\$0	\$0	\$0
215a	General Support	\$52,607	\$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	\$22,083	\$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)	\$1,600,328	\$0	\$1,913,766	\$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

**Revenues and Receipts**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Intergovernmental Receipts &amp; Grants</b>									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	<b>Other Intergovernmental Sources (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Sources</b>									
231t	<b>Licenses and Permits</b>	\$302,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	<b>Fines and Forfeitures</b>	\$167,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	<b>Charges for Services</b>	\$1,003,926	\$0	\$100,966	\$0	\$58,934,459	\$5,023,378	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$5,335,140	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$47,506,529	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$6,073,120	\$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	\$100,966	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$1,003,926	\$0	\$0	\$0	\$19,670	\$5,023,378	\$0	\$0
235t	<b>Interest</b>	\$175,828	\$21,092	\$59,499	\$0	\$295,537	\$25,905	\$6,951,618	\$0
236t	<b>Miscellaneous (Explain)</b>	\$1,956,546	\$27,490	\$3,317	\$0	\$0	\$0	\$4,032,612	\$0
240t	<b>Total Receipts and Revenue</b>	\$29,324,887	\$1,710,702	\$4,217,334	\$146,136	\$59,229,996	\$5,049,283	\$10,984,230	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>251t</b>	<b>General Government</b>	\$7,895,897	\$26,883	\$106,004	\$0	\$0	\$4,955,784	\$0	\$0
<b>251a</b>	Financial Administration	\$0	\$26,883	\$106,004	\$0	\$0	\$0	\$0	\$0
<b>251b</b>	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251c</b>	Central Administration	\$7,895,897	\$0	\$0	\$0	\$0	\$4,955,784	\$0	\$0
<b>251d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252t</b>	<b>Public Safety</b>	\$16,159,069	\$84,171	\$0	\$0	\$0	\$0	\$0	\$0
<b>252a</b>	Police	\$10,101,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252b</b>	Fire	\$6,057,898	\$84,171	\$0	\$0	\$0	\$0	\$0	\$0
<b>252c</b>	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>253t</b>	<b>Corrections</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>254t</b>	<b>Judiciary and Legal</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255t</b>	<b>Transportation and Public Works</b>	\$2,435,278	\$1,016,361	\$0	\$0	\$0	\$0	\$0	\$0
<b>255a</b>	Streets and Highways	\$2,435,278	\$1,016,361	\$0	\$0	\$0	\$0	\$0	\$0
<b>255b</b>	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255c</b>	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255d</b>	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256t</b>	<b>Social Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256a</b>	Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256b</b>	Health (Other than hospitals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256c</b>	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256d</b>	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>257t</b>	<b>Culture and Recreation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257a</b>	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257b</b>	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>258t</b>	<b>Housing</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275t</b>	<b>Environment</b>	\$0	\$0	\$0	\$0	\$3,241,007	\$0	\$0	\$0
<b>275a</b>	Sewage	\$0	\$0	\$0	\$0	\$3,241,007	\$0	\$0	\$0
<b>275b</b>	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>259t</b>	<b>Debt</b>	\$0	\$0	\$0	\$1,266,932	\$1,462,572	\$0	\$0	\$0
<b>259a</b>	Interest	\$0	\$0	\$0	\$301,932	\$1,462,572	\$0	\$0	\$0
<b>259b</b>	Principal	\$0	\$0	\$0	\$965,000	\$0	\$0	\$0	\$0
<b>271t</b>	<b>Public Utility Company</b>	\$0	\$0	\$0	\$0	\$46,409,190	\$0	\$0	\$0
<b>271a</b>	Water	\$0	\$0	\$0	\$0	\$3,305,824	\$0	\$0	\$0
<b>271b</b>	Electric	\$0	\$0	\$0	\$0	\$43,103,366	\$0	\$0	\$0
<b>271c</b>	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>272t</b>	<b>Depreciation</b>	\$0	\$0	\$0	\$0	\$5,852,437	\$0	\$0	\$0
<b>280t</b>	<b>Capital Outlay</b>	\$0	\$0	\$6,151,473	\$0	\$0	\$0	\$0	\$0
<b>260t</b>	<b>Other Expenditures/Expenses (Explain)</b>	\$0	\$0	\$0	\$0	\$5,748	\$0	\$3,801,003	\$0
<b>270t</b>	<b>Total Expenditures/Expense</b>	\$26,490,244	\$1,127,415	\$6,257,477	\$1,266,932	\$56,970,954	\$4,955,784	\$3,801,003	\$0

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

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>301t</b>	<b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b>	\$2,834,643	\$583,287	(\$2,040,143)	(\$1,120,796)	\$2,259,042	\$93,499	\$7,183,227	\$0
<b>302t</b>	Operating transfers in	\$0	\$0	\$3,152,231	\$1,117,055	\$0	\$0	\$0	\$0
<b>303t</b>	Operating transfers out	(\$3,483,948)	\$0	\$0	\$0	(\$785,338)	\$0	\$0	\$0
<b>304t</b>	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>305t</b>	Other long term debt (Explain)	\$0	\$0	\$38,000	\$0	\$0	\$0	\$0	\$0
<b>306t</b>	<b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b>	(\$649,305)	\$583,287	\$1,150,088	(\$3,741)	\$1,473,704	\$93,499	\$7,183,227	\$0
<b>307t</b>	Previous year fund balance	\$18,769,540	\$3,436,996	\$8,182,759	\$13,708	\$116,150,761	\$2,046,842	\$53,377,944	\$0
<b>308t</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>310t</b>	<b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>	\$18,120,235	\$4,020,283	\$9,332,847	\$9,967	\$117,624,465	\$2,140,341	\$60,561,171	\$0



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

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	<b>400</b>	\$33,625,000	<b>406</b>	\$4,000,000	<b>412</b>	\$2,835,000	<b>418</b>	\$34,790,000	\$0			
Water	<b>400a</b>	\$2,525,000	<b>406a</b>	\$4,000,000	<b>412a</b>	\$1,050,000	<b>418a</b>	\$5,475,000	\$0		0.00%	0.00%
Electric	<b>400b</b>	\$20,155,000	<b>406b</b>	\$0	<b>412b</b>	\$855,000	<b>418b</b>	\$19,300,000	\$0		0.00%	0.00%
Transportation	<b>400c</b>	\$0	<b>406c</b>	\$0	<b>412c</b>	\$0	<b>418c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>400d</b>	\$0	<b>406d</b>	\$0	<b>412d</b>	\$0	<b>418d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>400e</b>	\$10,945,000	<b>406e</b>	\$0	<b>412e</b>	\$930,000	<b>418e</b>	\$10,015,000	\$0		0.00%	0.00%
<b>Revenue Bonds</b>	<b>401</b>	\$0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	\$0	\$0			
Water	<b>401a</b>	\$0	<b>407a</b>	\$0	<b>413a</b>	\$0	<b>419a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>401b</b>	\$0	<b>407b</b>	\$0	<b>413b</b>	\$0	<b>419b</b>	\$0	\$0		0.00%	0.00%
Transportation	<b>401c</b>	\$0	<b>407c</b>	\$0	<b>413c</b>	\$0	<b>419c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>401d</b>	\$0	<b>407d</b>	\$0	<b>413d</b>	\$0	<b>419d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>401e</b>	\$0	<b>407e</b>	\$0	<b>413e</b>	\$0	<b>419e</b>	\$0	\$0		0.00%	0.00%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$110,911	<b>408</b>	\$0	<b>414</b>	\$110,911	<b>420</b>	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	<b>403</b>	\$32,593,324	<b>409</b>	\$1,771,523	<b>415</b>	\$1,742,898	<b>421</b>	\$32,621,949	\$0		0.00%	0.00%
<b>Other (Explain)</b>	<b>404</b>	\$0	<b>410</b>	\$0	<b>416</b>	\$0	<b>422</b>	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	\$66,329,235	<b>411</b>	\$5,771,523	<b>417</b>	\$4,688,809	<b>423</b>	\$67,411,949				

**Debt Limitations and Future Debt**

Future Debt Service Requirements for Bonded Debt listed above			
<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$2,205,000	\$997,990	\$3,202,990
2022	\$2,400,000	\$945,390	\$3,345,390
2023	\$2,490,000	\$877,862	\$3,367,862
2024	\$2,565,000	\$801,315	\$3,366,315
2025	\$2,245,000	\$722,234	\$2,967,234
2026-2030	\$8,570,000	\$2,803,383	\$11,373,383
2031-2035	\$9,125,000	\$1,529,017	\$10,654,017
2036-2040	\$5,190,000	\$219,023	\$5,409,023
<b>TOTAL</b>	<b>\$ 34,790,000</b>	<b>\$ 8,896,214</b>	<b>\$ 43,686,214</b>

Please provide a summary of the authorized debt limitations, including any statutory references.

Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly

**Pension Funds / Retirement Benefits**

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2017	2018	2019	2018	2019	2020	2018	2019	2020
500	Actuarial Valuation Date (VD)	12/31/2017	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2020	12/31/2018	12/31/2019	12/31/2020
500a	Reporting Date (RD)	12/31/2018	12/31/2019	12/31/2020	12/31/2018	12/31/2019	12/31/2020	12/31/2018	12/31/2019	12/31/2020
500b	Measurement Date (MD)	12/31/2017	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2020	12/31/2018	12/31/2019	12/31/2020
501	Total Pension Liability (TPL)	\$49,972,501	\$55,269,667	\$58,465,073	\$57,198,971	\$61,123,761	\$64,184,275	\$27,256,356	\$29,750,311	\$31,344,596
502	Plan Fiduciary Net Position (FNP)	\$47,408,755	\$45,401,271	\$52,894,907	\$28,054,666	\$33,416,431	\$37,521,862	\$16,690,065	\$19,961,513	\$23,039,309
503	Net Pension Liability (NPL)	\$2,563,746	\$9,868,396	\$5,570,166	\$29,144,305	\$27,707,330	\$26,662,413	\$10,566,291	\$9,788,798	\$8,305,287
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.86%	82.14%	90.47%	49.04%	54.67%	58.45%	61.23%	67.09%	73.50%
505	Net Pension Obligation/ Net OPEB Obligation	\$2,563,746	\$9,868,396	\$5,570,166	\$29,144,305	\$27,707,330	\$26,662,413	\$10,566,291	\$9,788,798	\$8,305,287

**Enter All Amounts in Whole Numbers**

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2018	2019	2020
500	Actuarial Valuation Date (VD)							12/31/2018	12/31/2019	12/31/2020
500a	Reporting Date (RD)							12/31/2018	12/31/2019	12/31/2020
500b	Measurement Date (MD)							12/31/2018	12/31/2019	12/31/2020
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,275,529	\$6,292,434	\$5,448,931
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	\$5,275,528	\$6,292,433	\$5,448,930
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	\$5,275,529	\$6,292,434	\$5,448,931

**Capital Outlay\***

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$74,212
602t	Law Enforcement	\$0	\$253,899
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$1,490,969	\$30,469,867
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$6,577,635	\$1,400,932
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$2,861,448	\$1,628,938
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$4,194,985	\$7,861,422

\*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	Prepaid expenses
117t	Capital assets not being depreciated
203d	Gas and liquor tax
204t	Use tax, foreign fire
215j	State grants
234k	Miscellaneous services, connections fees, interfund services, investment income
236t	Payments in lieu of taxes, franchise fees, waste transfer fees, pension contributions, other miscellaneous
260t	Investment expense, disposal of capital assets
305t	Proceeds from sale of capital assets
400e	Government GO Bond activity
412e	Government GO Bond activity
AuthDebtLimit	Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly

**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](http://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>066003284</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>SIKICH LLP</u>		
Address:	<u>1415 W Diehl Rd Ste 400</u>	Address 2:	_____
City:	<u>Naperville</u>	State: <u>IL</u>	ZIP: <u>60563-1197</u>
Phone:	<u>6305668400</u>	Ext. _____	Fax: _____ E-Mail: _____
Last Name:	<u>LeFevre</u>	First Name: <u>Brian</u>	Title: <u>Partner</u>
Phone:	<u>6305668400</u>	Ext. _____	E-Mail: <u>brian.lefevre@sikich.com</u>

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

Office of the Comptroller, Susana A. Mendoza  
FY 2020 AFR  
Multi-Purpose Form