



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FY 2014 Annual Financial Report**  
Multi-Purpose Long Form

CC Copy - 12/15/2014 11:47:11AM

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THE COMPTROLLER CONNECT PROGRAM. THIS WILL  
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Elizabeth Village

County: Jo Daviess

Unit Code: 043/020/32

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

Written signature of government official  
Michael Dittmar, President  
Please Sign

Date

**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 responsible 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 responsible 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)	
Michael	Dittmar	Michael	Dittmar	Betty	Patterson	Michael	Dittmar
President		President		Treasurer		Purchasing Agent	
P. O. Box 236		P. O. Box 236		P. O. Box 236		P. O. Box 326	
Elizabeth		Elizabeth		Elizabeth		Elizabeth	
IL	61028	IL	61028	IL	61028	IL	61028
Phone: 8158583911		Phone: 8158583911		Phone: 8158583911		Phone: 8158583911	
Fax:		Fax:		Fax: 8158583212		Fax: 8158583212	
E-Mail: villageofelizabeth@aeroinc.net		E-Mail: villageofelizabeth@aeroinc.net		E-Mail: villageofelizabeth@aeroinc.net		E-Mail: villageofelizabeth@aeroinc.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

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 04/30/2014

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 2014 reporting or in previous reporting years?  No  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 Elizabeth Village use?

Cash - with no assets (Cash Basis)  Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis)  Combination (Explain)

C. Does the government have bonded debt this reporting fiscal year?

Yes  No

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

G.O. Bonds  Revenue Bonds  Alternate Revenue Bonds

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

Yes  No

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

Contractual Commitments  Other (Explain)  Notes Payable

E. Does Elizabeth Village own or operate a public utility company?

Yes  No

F. Is Elizabeth Village a home rule unit?

Yes  No

G. Does Elizabeth Village have a Tax Increment Finance (TIF) district?

Yes  No

H. Does the government have pension funds or other retirement benefits this reporting fiscal year?

Yes  No

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

Illinois Municipal Retirement Fund (IMRF)  Police Pension  Fire Pension  Sheriff's Law Enforcement Personnel Plan (SLEP)  
Other Pension (Explain)  Other Post Employment Benefit (OPEB)

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

^What is the total population of Elizabeth Village?	765
What is the total EAV of Elizabeth Village?	\$ 9,840,340
*How many full time employees are paid?	4
*How many part time employees are paid?	8
What is the total salary paid to all employees?	\$ 98,226

^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>				
Elizabeth Village	\$1,437,887			
<b>Total Appropriations</b>	<b>\$1,437,887</b>			

\*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.

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Elizabeth Village 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	\$	7,849
All other intergovernmental payments	\$	0

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

A. List all funds and how much was spent in FY 2014 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
Audit Fund	\$ 8,150	Special Revenue Fund	04/30
Downtown Sidewalk Fund Fund	\$ 6,544	Capital Projects Fund	04/30
Garbage Fund	\$ 44,309	Enterprise Fund	04/30
General Fund Fund	\$ 87,907	General Fund	04/30
Insurance Fund	\$ 15,928	Special Revenue Fund	04/30
Landfill Closure Fund Fund	\$ 10,253	Special Revenue Fund	04/30
Motor Fuel Tax Fund	\$ 1	Special Revenue Fund	04/30
Park Fund Fund	\$ 2,643	Special Revenue Fund	04/30
Police Protection Fund Fund	\$ 75,960	Special Revenue Fund	04/30
School Fund Fund	\$ 332,925	Special Revenue Fund	04/30
Sewer Fund	\$ 257,740	Enterprise Fund	04/30
Social Security Fund	\$ 1,969	Special Revenue Fund	04/30
Special Tax Allocation Fund Fund	\$ 22,342	Capital Projects Fund	04/30
Streets Fund	\$ 123,684	Special Revenue Fund	04/30
Water Fund	\$ 168,796	Enterprise Fund	04/30
<b>Total Expenditures</b>	<b>\$ 1,159,151</b>		

**B. Does Elizabeth Village 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

**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
<b>STEP 10: REPORTING</b>	

Check any state or local entity where financial reports are filed.

<b>STATE AGENCIES</b>	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
<b>OTHER STATE OR LOCAL OFFICES</b>	
<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	174,536	344,125	0	0
102t	Investments	0	0	0	0
115t	Receivables	0	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
Non-Current Assets					
Report In Whole Numbers					
116t	Capital Assets/Net of Accumulated Depreciation	1,011,702	4,237,425	0	0
117t	Other Capital Assets (Explain)	0	0	0	0
120t	<b>TOTAL ASSETS</b>	1,186,238	4,581,550	0	0
Liabilities					
Report In Whole Numbers					
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	0	0	0	0
132t	Deferred Revenues	0	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	42,034	76,670	0	0
130t	Due Beyond One Year	347,228	1,202,078	0	0
131t	Other Non-Current/Long Term Liabilities (Explain)	0	0	0	0
135t	<b>TOTAL LIABILITIES</b>	389,262	1,278,748	0	0
Net Assets					
Report In Whole Numbers					
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	622,440	2,958,677	0	0
148t	Net Assets - Restricted	98,391	114,056	0	0
149t	Net Assets - Unrestricted	76,145	230,069	0	0
146t	<b>TOTAL NET ASSETS</b>	796,976	3,302,802	0	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	1,186,238	4,581,550	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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Local Taxes

Report In Whole Numbers

201t	Property Tax	30,558	30,121	40,499	0	51	0	0	0
202t	Local Sales Tax	0	0	0	0	0	0	0	0
203t	Utilities Tax	25,941	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	25,941	0	0	0	0	0	0	0
203d	Other Utilities (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	2,978	0	0	0	0	0	0	0

Intergovernmental Receipts & Grants

211t	State Income Tax	80,804	0	0	0	0	0	0	0
212t	State Sales Tax	117,735	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	21,655	0	0	0	0	0	0
214t	State Replacement Tax	7,123	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	4,390	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	0	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/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)	0	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/Comm. Development	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
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
226f	Other Intergovernmental Sources (Explain)	0	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	9,556	75	0	0	0	0	0	0
233f	Fines and Forfeitures	0	26,937	0	0	0	0	0	0
234t	Charges for Services	0	0	0	0	423,902	0	0	0
234a	Water Utilities	0	0	0	0	45,308	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	0	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	225,582	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	153,012	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)	0	0	0	0	0	0	0	0
235f	Interest	383	183	0	0	641	0	0	0
236f	Miscellaneous (Explain)	9,771	21,315	0	0	0	0	0	0
240f	Total Receipts and Revenue	289,239	100,286	40,499	0	424,594	0	0	0

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**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
251f	General Government	87,907	41,874	22,342	0	0	0	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	87,907	41,874	22,342	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	0	75,960	0	0	0	0	0	0
252a	Police	0	75,960	0	0	0	0	0	0
252b	Fire	0	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	0	82,210	6,544	0	0	0	0	0
255a	Streets and Highways	0	82,210	6,544	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	1,194	0	0	0	0	0	0
257a	Library	0	0	0	0	0	0	0	0
257b	Parks	0	1,194	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	203,123	0	0	0
275a	Sewage	0	0	0	0	158,814	0	0	0

Report In Whole Numbers

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Report In Whole Numbers				
						Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units	
275b	Solid Waste Management	0	0	0	0	44,309	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0	0
259t	<b>Debt</b>	0	29,564	0	0	45,943	0	0	0	0
259a	Interest	0	5,149	0	0	45,943	0	0	0	0
259b	Principal	0	24,415	0	0	0	0	0	0	0
271t	<b>Public Utility Company</b>	0	0	0	0	121,820	0	0	0	0
271a	Water	0	0	0	0	121,820	0	0	0	0
271b	Electric	0	0	0	0	0	0	0	0	0
271c	Transit	0	0	0	0	0	0	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0	0
272t	<b>Depreciation</b>	0	0	0	0	145,902	0	0	0	0
280t	<b>Capital Outlay</b>	0	335,583	5,127	0	0	0	0	0	0
260t	<b>Other Expenditures/Expenses (Explain)</b>	0	0	0	0	0	0	0	0	0
270t	<b>Total Expenditures/Expense</b>	87,907	566,385	34,013	0	516,788	0	0	0	0

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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)	201,332	-466,099	6,486	0	-92,194	0	0	0
302t	Operating transfers in	0	132,397	0	0	20,000	0	0	0
303t	Operating transfers out	-152,397	0	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other long term debt (Explain)	0	355,980	0	0	0	0	0	0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	48,935	22,278	6,486	0	-72,194	0	0	0
307t	Previous year fund balance	90,986	67,070	-61,219	0	3,374,996	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	139,921	89,348	-54,733	0	3,302,802	0	0	0

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**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
General Obligation Bonds	400	197,697	406	\$355,980	412	\$39,415	418	514,262				
Water	400a	140,000	406a	\$0	412a	\$15,000	418a	125,000	160,000		0.05%	0.05%
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	57,697	406e	\$355,980	412e	\$24,415	418e	389,262	394,204	01/15/2019	0.03%	0.04%
Revenue Bonds	401	730,000	407	\$0	413	\$8,000	419	722,000				
Water	401a	0	407a	\$0	413a	\$0	419a	0	0		0%	0%
Electric	401b	0	407b	\$0	413b	\$0	419b	0	0		0%	0%
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	730,000	407e	\$0	413e	\$8,000	419e	722,000	738,000	05/01/2050	0.03%	0.04%
Alternate Revenue Bonds	402	0	408	\$0	414	\$0	420	0	0		0%	0%
Contractual Commitments	403	0	409	\$0	415	\$0	421	0	0		0%	0%
Other (Explain)	404	452,039	410	\$18,437	416	\$38,728	422	431,748	665,608	08/10/2024	0.02%	0.05%
Total Debt	405	1,379,736	411	\$374,417	417	\$86,143	423	1,668,010				

Total Legal Debt Limitation	848,729
Total Debt Applicable to the Limit	514,262
Legal Debt Margin	\$334,467
Legal Debt Margin (%)	39.40 %

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

In accordance with IL State Statute (65 ILCS 5/8-5-1)

Future Debt Service Requirements for Bonded Debt listed above

Years Ending	Principal	Interest	Total
2015	8,000	28,508	36,508
2016	8,000	28,193	36,193
2017	10,000	27,878	37,878
2018	10,000	27,510	37,510
2019	10,000	27,143	37,143
2020-2024	56,000	130,200	186,200
2025-2029	80,000	117,075	197,075
2029-2034	80,000	101,325	181,325
	262,000	487,832	749,832

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Pension Funds / Retirement Benefits

Code		IMRF				Police Pension				Fire Pension			
500	Actuarial Valuation Date												
501	Total Pension Liability / Actuarial Accrued Liability	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
502	Total Funded Pension / Actuarial Value of Assets	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
503	Total Unfunded Pension Liability	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
504	Funded Ratio		0 %		0 %		0 %		0 %		0 %		0 %
505	Net Pension Obligation / Net OPEB Obligation	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Code		SLEP				Other Pension				OPEB (Net)			
500	Actuarial Valuation Date												
501	Total Pension Liability / Actuarial Accrued Liability	\$	0	\$	0	\$	0.00	\$	0	\$	0	\$	0
502	Total Funded Pension / Actuarial Value of Assets	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
503	Total Unfunded Pension Liability	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
504	Funded Ratio		0 %		0 %		0 %		0 %		0 %		0 %
505	Net Pension Obligation / Net OPEB Obligation	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0

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\* Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$ 0	\$ 292,717
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	\$ 1,449
608t	Housing and Community Development	\$ 0	\$ 0
609t	Highways, Roads and Bridges	\$ 0	\$ 46,544
610t	Parking Facilities	\$ 0	\$ 0
611t	Welfare	\$ 0	\$ 0
612t	Hospital	\$ 0	\$ 0
613t	Water	\$ 0	\$ 0
614t	Nursing Homes	\$ 0	\$ 0
615t	Conservation and Natural Resources	\$ 0	\$ 0
616t	Libraries	\$ 0	\$ 0
617t	Other	\$ 0	\$ 0

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

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

204t Franchise Taxes - \$2,978  
236t General Fund

Rent Income - \$4,589  
Miscellaneous - \$5,182

Total \$9,771

Special Revenue

Donations - \$6,507  
Grants - \$13,600  
Miscellaneous - \$1,208

\$21,315

Bank Loans, IL EPA Loan

400e

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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.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)

If you selected Professional Service Corporation (IL), please complete the licensee information below:

Please provide the following information for the Professional Service Corporation performing the Annual Audit for your government.

Enter the active 9-digit License#: 060004871

License Status: ACTIVE

Business Name: O'Connor Brooks & Co PC

Address: 901 Spring St

Address 2: PO Box 294

City: Galena

State: IL

ZIP: 61036-2033

Phone: Ext

Fax:

E-mail:

Professional Service Corporations must use a Licensed Certified Public Accountant to perform an audit. Please provide the following information for this licensee:

Enter the active 9-digit License#: 065021227

License Status: ACTIVE

Last Name: MCCARTHY

First Name: PATRICK C

Title:

Address: 9521 W BUCKHILL RD

Address 2:

City: GALENA

State: IL

ZIP: 61036

Phone: Ext

Fax:

E-mail:

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