



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

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PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
OF YOUR ANNUAL FINANCIAL REPORT.

# FY 2022 Annual Financial Report

## Multi-Purpose Long Form

PDF Copy - 11/30/2022 8:58:16 AM

Unit Name : Homer Glen Village      County : Will      Unit Code : 099/043/32

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 Homer Glen Village as of the end of this fiscal year.

Written signature of government official  
John Sawyers, Treasurer

Please Sign : *John Sawyers*

Date : 11-30-2022

Unit Code : 099/043/32

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 responsible 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 responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.) |         |
| John  | Sawyers | John  | Sawyers    | John   | Sawyers |
| Treasurer   |         | Treasurer   |            | Treasurer  |         |
| 14240 W 151st ST.   |         | 14240 W 151st ST.   |            | 14240 W 151st ST.  |         |
| Homer Glen  |         | Homer Glen  |            | Homer Glen   |         |
| IL 60491  |         | IL 60491  |            | IL 60491   |         |
| Phone: (708) 301-0632 Ext.  |         | Phone: (708) 301-0632 Ext.  |            | Phone: (708) 301-0632 Ext.   |         |
| Fax: (708) 301-8407   |         | Fax: (708) 301-8407   |            | Fax: (708) 301-8407  |         |
| E-Mail: jsawyers@homer Glen.org   |         | E-Mail: jsawyers@homer Glen.org   |            | E-Mail: jsawyers@homer Glen.org  |         |
| <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.)   |         |
| John  | Sawyers | Gina  | Villasenor |  |         |
| Accountant  |         | Dep. Clerk  |            |  |         |
| 14240 W. 151st ST   |         | 14240 W. 151st Street   |            |  |         |
| Homer Glen  |         | Homer Glen  |            |  |         |
| IL 60491  |         | IL 60491  |            |  |         |
| Phone: (708) 301-0632 Ext.  |         | Phone: (708) 301-0632 Ext.  |            | Phone:   |         |
| Fax: (708) 301-8407   |         | Fax: (708) 301-8407   |            | Fax:   |         |
| E-Mail: jsawyers@homer Glen.org   |         | E-Mail: gvillasenor@homer Glen.org  |            | 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 : Homer Glen Village  
Unit Code : 099/043/32

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 4/30/2022

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  No  Dissolution Filing Date \_\_\_\_\_
- A. Has your government implemented GASB 34 in FY 2022 reporting or in previous reporting years? Yes  No
- B. Which type of accounting system does Homer Glen Village use?  
\_\_\_\_\_ Cash - with no assets (Cash Basis)  Modified Accrual/Accrual  
\_\_\_\_\_ Cash - with assets (Modified Cash Basis) \_\_\_\_\_ Combination (Explain) \_\_\_\_\_ Yes  No
- C. Does the government have bonded debt this reporting fiscal year?  
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.  
\_\_\_\_\_ G.O. Bonds \_\_\_\_\_ Revenue Bonds \_\_\_\_\_ Alternative Revenue Bonds
- D. Does the government have debt, other than bonded debt this reporting fiscal year? 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.  
 Contractual Commitments  Other (Explain) \_\_\_\_\_ Compensated absences, Pension Liability \_\_\_\_\_
- E. Does the government own or operate a public utility company?  
If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.  
\_\_\_\_\_ Water/Sewer \_\_\_\_\_ Electric/Gas/Transit \_\_\_\_\_ 911 Telephone/Telecommunications \_\_\_\_\_ Other \_\_\_\_\_
- F. Is your government a home rule unit? Yes  No
- G. Does the government have a Tax Increment Finance (TIF) district? Yes  No
- H. Does the government have a 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 \_\_\_\_\_ Other Post Employment Benefits (OPEB)

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

|  |                 |
|--|-----------------|
| What is the total population of Homer Glen Village?^ | 24,543          |
| What is the total EAV of Homer Glen Village?         | \$1,065,850,126 |
| How many full time employees are paid?*              | 37              |
| How many part time employees are paid?*              | 14              |
| What is the total salary paid to all employees?      | \$2,896,800     |

^ 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<br>(Blended or<br>Discretely Presented) | Fiscal Year<br>End | Enterprise Fund Type<br>or<br>Governmental Fund<br>Type |
|---|---------------------|--|--------------------|---|
| <b>FUNDS SHOULD NOT BE LISTED HERE*</b> |                     |  |                    |   |
| Homer Glen Village                      | \$25,533,180        |  | 04/30              |   |
| <b>Total Appropriations</b>             | <b>\$25,533,180</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.

Entity Name : Homer Glen Village

Entity Code : 099/043/32

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Homer Glen Village 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                          | \$208,887 |
| All other intergovernmental payments                      | \$0       |

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

A. List all funds and how much was spent in FY 2022 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 |
|---------------------------|---------------------|-----------------------|--------|
| Agency Fund               | \$0                 | Fiduciary Fund        | 04/30  |
| Capital Projects          | \$565,873           | Capital Projects Fund | 04/30  |
| General                   | \$10,299,084        | General Fund          | 04/30  |
| Home Rule Sales Tax       | \$1                 | Special Revenue Fund  | 04/30  |
| Motor Fuel Tax            | \$1,024,194         | Special Revenue Fund  | 04/30  |
| Park and Recreation       | \$617,017           | Special Revenue Fund  | 04/30  |
| Water Management          | \$31,083            | Enterprise Fund       | 04/30  |
| <b>Total Expenditures</b> | <b>\$12,537,252</b> |                       |        |

B. Does Homer Glen 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

Unit Name : Homer Glen Village

Unit Code : 099/043/32

**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.

|  |  |
|--|--|
| <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 |
|-----------------------|------------------------------------|-----------------------|------------------------|-----------|--------------------------------------|
| <b>Current Assets</b> |                                    |                       |                        |           |                                      |
| 101t                  | Cash and Cash Equivalent           | \$3,029,630           | \$0                    | \$0       | \$0                                  |
| 102t                  | Investments                        | \$27,365,828          | \$254,267              | \$153,347 | \$0                                  |
| 115t                  | Receivables                        | \$4,439,918           | \$0                    | \$0       | \$0                                  |
| 109t                  | Inventories                        | \$0                   | \$0                    | \$0       | \$0                                  |
| 112t                  | Other Assets (Explain)             | \$27,328              | \$0                    | \$0       | \$0                                  |

|                           |  |              |           |           |     |
|---------------------------|--|--------------|-----------|-----------|-----|
| <b>Non-Current Assets</b> |  |              |           |           |     |
| 116t                      | Capital Assets/Net of Accumulated Depreciation | \$30,322,836 | \$0       | \$0       | \$0 |
| 117t                      | Other Capital Assets (Explain)                 | \$20,279,996 | \$0       | \$0       | \$0 |
| 120t                      | <b>Total Assets</b>                            | \$85,465,536 | \$254,267 | \$153,347 | \$0 |
| 150t                      | Deferred Outflow of Resources                  | \$368,583    | \$0       | \$0       | \$0 |

| <b>Liabilities</b>         |                                    |                       |                        |           |                                      |
|----------------------------|------------------------------------|-----------------------|------------------------|-----------|--------------------------------------|
| Code                       | Enter All Amounts in Whole Numbers | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
| <b>Current Liabilities</b> |                                    |                       |                        |           |                                      |
| 122t                       | All Payables                       | \$975,711             | \$1,484                | \$0       | \$0                                  |
| 132t                       | Deferred Revenues                  | \$1,682,382           | \$0                    | \$0       | \$0                                  |
| 128t                       | Other Liabilities (Explain)        | \$0                   | \$0                    | \$0       | \$0                                  |

|  |   |             |         |     |     |
|--|---|-------------|---------|-----|-----|
| <b>Non-Current/Long Term Liabilities</b> |   |             |         |     |     |
| 129t                                     | Due Within One Year                               | \$85,355    | \$0     | \$0 | \$0 |
| 130t                                     | Due Beyond One Year                               | \$380,202   | \$0     | \$0 | \$0 |
| 131t                                     | Other Non-Current/Long Term Liabilities (Explain) | \$0         | \$0     | \$0 | \$0 |
| 135t                                     | <b>Total Liabilities</b>                          | \$3,123,650 | \$1,484 | \$0 | \$0 |
| 155t                                     | Deferred Inflow of Resources                      | \$2,340,139 | \$0     | \$0 | \$0 |

| <b>Net Position</b> |   |                       |                        |           |                                      |
|---------------------|---|-----------------------|------------------------|-----------|--------------------------------------|
| 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 | \$50,594,198          | \$0                    | \$0       | \$0                                  |
| 148t                | Net Position - Restricted                         | \$7,835,971           | \$0                    | \$153,347 | \$0                                  |
| 149t                | Net Position - Unrestricted                       | \$21,940,161          | \$252,783              | \$0       | \$0                                  |
| 146t                | <b>Total Net Position</b>                         | \$80,370,330          | \$252,783              | \$153,347 | \$0                                  |

| Code               | Enter All Amounts in Whole Numbers | Report In Whole Numbers |                 |                  |              |            |                  |           | Discretely Presented Component Units |     |
|--------------------|------------------------------------|-------------------------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|-----|
|                    |                                    | General                 | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary |                                      |     |
| <b>Local Taxes</b> |                                    |                         |                 |                  |              |            |                  |           |                                      |     |
| 201t               | Property Tax                       | \$1,497,415             | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 202t               | Local Sales Tax                    | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 203t               | Utilities Tax                      | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 203a               | Electric Utilities                 | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 203b               | Water Utilities                    | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 203c               | Communications Utilities           | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 203d               | Other Utilities (Explain)          | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |
| 204t               | Other Taxes (Explain)              | \$0                     | \$3,752,208     | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |

**Intergovernmental Receipts & Grants**

|      |                               |             |             |     |     |     |     |     |     |     |
|------|-------------------------------|-------------|-------------|-----|-----|-----|-----|-----|-----|-----|
| 211t | State Income Tax              | \$3,877,652 | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 212t | State Sales Tax               | \$4,633,361 | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 213t | State Motor Fuel Tax          | \$0         | \$1,559,666 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 214t | State Replacement Tax         | \$948,598   | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 205t | State Gaming Tax(es)          | \$343,977   | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215t | Other State Sources (Explain) | \$1,461,816 | \$641,789   | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 215a | General Support               | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215b | Public Welfare                | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215c | Health and/or Hospitals       | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215d | Streets and Highways          | \$1,423,003 | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215e | Culture and Recreation        | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215f | Housing/Comm. Development     | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215g | Water Supply System           | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215h | Electric/Gas Power System     | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215i | Mass Transit                  | \$0         | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215j | Other (Explain)               | \$38,813    | \$641,789   | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 225t | Federal Sources               | \$1,050     | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 225a | General Support               | \$1,050     | \$0         | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| .Code  | Enter All Amounts in Whole Numbers               | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|--|--|---------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| <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                 | Licenses and Permits              | \$1,383,906  | \$0         | \$0       | \$0 | \$26,494 | \$0 | \$0 | \$0 |
| 233t                 | Fines and Forfeitures             | \$0          | \$0         | \$0       | \$0 | \$0      | \$0 | \$0 | \$0 |
| 234i                 | Charges for Services              | \$270,511    | \$0         | \$0       | \$0 | \$0      | \$0 | \$0 | \$0 |
| 234a                 | Water Utilities                   | \$0          | \$0         | \$0       | \$0 | \$0      | \$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 | \$0      | \$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            | \$270,511    | \$0         | \$0       | \$0 | \$0      | \$0 | \$0 | \$0 |
| 234k                 | Other (Explain)                   | \$0          | \$0         | \$0       | \$0 | \$0      | \$0 | \$0 | \$0 |
| 235t                 | Interest                          | \$0          | \$0         | \$0       | \$0 | \$0      | \$0 | \$0 | \$0 |
| 236t                 | Miscellaneous (Explain)           | \$144,209    | \$114,157   | (\$9,881) | \$0 | \$0      | \$0 | \$0 | \$0 |
| 240t                 | <b>Total Receipts and Revenue</b> | \$14,562,495 | \$6,067,820 | (\$9,881) | \$0 | \$26,494 | \$0 | \$1 | \$0 |



| - 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 |                                       |              |                 |                  |              |            |                  |           |                                      |
| 257t                    | Culture and Recreation                | \$507        | \$531,938       | \$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)                       | \$507        | \$531,938       | \$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          | \$0        | \$0              | \$0       | \$0                                  |
| 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                                  | \$132,154    | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 259a                    | Interest                              | \$4,185      | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 259b                    | Principal                             | \$127,969    | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 271t                    | Public Utility Company                | \$0          | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 271a                    | Water                                 | \$0          | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 271b                    | Electric                              | \$0          | \$0             | \$0              | \$0          | \$0        | \$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          | \$0        | \$0              | \$0       | \$0                                  |
| 280t                    | Capital Outlay                        | \$54,237     | \$911,787       | \$503,068        | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 260t                    | Other Expenditures/Expenses (Explain) | \$0          | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 270t                    | Total Expenditures/Expense            | \$10,299,084 | \$1,641,211     | \$565,873        | \$0          | \$31,083   | \$0              | \$0       | \$0                                  |

Fund Balances and Other Financing Sources (Uses)

| Code | Enter All Amounts in Whole Numbers   | Report in Whole Numbers |                 |                  |              |            |                  |           |     | Discretely Presented Component Units |
|------|--|-------------------------|-----------------|------------------|--------------|------------|------------------|-----------|-----|--------------------------------------|
|      |  | General                 | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary |     |                                      |
| 301t | Excess of receipts/revenues over (under) expenditures/expenses (240t-270t) | \$4,263,411             | \$4,426,609     | (\$575,754)      | \$0          | (\$4,589)  | \$0              | \$0       | \$1 | \$0                                  |
| 302t | Operating transfers in   | \$0                     | \$0             | \$4,000,000      | \$0          | \$0        | \$0              | \$0       | \$0 | \$0                                  |
| 303t | Operating transfers out  | (\$3,000,000)           | (\$1,000,000)   | \$0              | \$0          | \$0        | \$0              | \$0       | \$0 | \$0                                  |
| 304t | Bond proceeds  | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0 | \$0                                  |
| 305t | Other long term debt (Explain)   | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0 | \$0                                  |
| 306t | Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t) | \$1,263,411             | \$3,426,609     | \$3,424,246      | \$0          | (\$4,589)  | \$0              | \$0       | \$1 | \$0                                  |
| 307t | Previous year fund balance   | \$5,471,369             | \$8,032,310     | \$8,619,544      | \$0          | \$257,372  | \$0              | \$0       | \$0 | \$0                                  |
| 308t | Other (Explain)  | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0 | \$0                                  |
| 310t | Current Year Ending Fund Balance (306t + 307t + 308t)                      | \$6,734,780             | \$11,458,919    | \$12,043,790     | \$0          | \$252,783  | \$0              | \$0       | \$1 | \$0                                  |

| 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 |
|--------------------------------|------------|-------------------------------|------------|----------------------------|------------|-----------------------------|------------|-------------------------|-----------------------|---------------------|-----------------------------|------------------------------|
| <b>Report In Whole Numbers</b> |            |                               |            |                            |            |                             |            |                         |                       |                     |                             |                              |
| General Obligation Bonds       | 400        | \$0                           | 406        | \$0                        | 412        | \$0                         | 418        | \$0                     | \$0                   |                     |                             |                              |
| Water                          | 400a       | \$0                           | 406a       | \$0                        | 412a       | \$0                         | 418a       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Electric                       | 400b       | \$0                           | 406b       | \$0                        | 412b       | \$0                         | 418b       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Transportation                 | 400c       | \$0                           | 406c       | \$0                        | 412c       | \$0                         | 418c       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Housing                        | 400d       | \$0                           | 406d       | \$0                        | 412d       | \$0                         | 418d       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Other (Explain)                | 400e       | \$0                           | 406e       | \$0                        | 412e       | \$0                         | 418e       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Revenue Bonds                  | 401        | \$0                           | 407        | \$0                        | 413        | \$0                         | 419        | \$0                     | \$0                   |                     |                             |                              |
| Water                          | 401a       | \$0                           | 407a       | \$0                        | 413a       | \$0                         | 419a       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Electric                       | 401b       | \$0                           | 407b       | \$0                        | 413b       | \$0                         | 419b       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Transportation                 | 401c       | \$0                           | 407c       | \$0                        | 413c       | \$0                         | 419c       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Housing                        | 401d       | \$0                           | 407d       | \$0                        | 413d       | \$0                         | 419d       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Other (Explain)                | 401e       | \$0                           | 407e       | \$0                        | 413e       | \$0                         | 419e       | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Alternate Revenue Bonds        | 402        | \$0                           | 408        | \$0                        | 414        | \$0                         | 420        | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Contractual Commitments        | 403        | \$127,969                     | 409        | \$0                        | 415        | \$127,969                   | 421        | \$0                     | \$127,969             | 10/10/2021          | 3.27%                       | 3.27%                        |
| Other (Explain)                | 404        | \$535,287                     | 410        | \$386,152                  | 416        | \$455,882                   | 422        | \$465,557               | \$0                   |                     | 0.00%                       | 0.00%                        |
| <b>Total Debt</b>              | <b>405</b> | <b>\$663,256</b>              | <b>411</b> | <b>\$386,152</b>           | <b>417</b> | <b>\$583,851</b>            | <b>423</b> | <b>\$465,557</b>        |                       |                     |                             |                              |

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Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above

| Year Ending  | Principal  | Interest   | Total      |
|--------------|------------|------------|------------|
| 2023         | \$0        | \$0        | \$0        |
| 2024         | \$0        | \$0        | \$0        |
| 2025         | \$0        | \$0        | \$0        |
| 2026         | \$0        | \$0        | \$0        |
| 2027         | \$0        | \$0        | \$0        |
| 2028-2032    | \$0        | \$0        | \$0        |
| 2033-2037    | \$0        | \$0        | \$0        |
| 2038-2042    | \$0        | \$0        | \$0        |
| <b>TOTAL</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

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

|                       |                 |
|-----------------------|-----------------|
| EAV                   | \$ 1,065,644.99 |
| Legal Applicable rate | 8.625 %         |
| Legal debt margin     | \$ 91,929,573   |

| Code | Enter All Amounts in Whole Numbers                                     | IMRF        |             |             | Police Pension |        |        | Fire Pension |        |        |
|------|--|-------------|-------------|-------------|----------------|--------|--------|--------------|--------|--------|
|      |  | 2019        | 2020        | 2021        | Year 1         | Year 2 | Year 3 | Year 1       | Year 2 | Year 3 |
| 500  | Actuarial Valuation Date (VD)  | 12/31/2019  | 12/31/2020  | 12/31/2021  |                |        |        |              |        |        |
| 500a | Reporting Date (RD)  | 04/30/2020  | 04/30/2021  | 04/30/2022  |                |        |        |              |        |        |
| 500b | Measurement Date (MD)  | 12/31/2019  | 12/31/2020  | 12/31/2021  |                |        |        |              |        |        |
| 501  | Total Pension Liability (TPL)  | \$3,062,167 | \$3,381,508 | \$3,971,289 | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 502  | Plan Fiduciary Net Position (FNP)                                      | \$2,458,463 | \$2,979,556 | \$3,633,128 | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 503  | Net Pension Liability (NPL)  | \$603,704   | \$401,952   | \$338,161   | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 504  | Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 80.28%      | 88.11%      | 91.48%      | 0.00%          | 0.00%  | 0.00%  | 0.00%        | 0.00%  | 0.00%  |
| 505  | Net Pension Obligation / Net OPEB Obligation                           | \$603,704   | \$401,952   | \$338,161   | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |

Enter All Amounts in Whole Numbers

| Code | Enter All Amounts in Whole Numbers                                     | SLEP   |        |        | Other Pension |        |        | OPEB (Net) |        |        |
|------|--|--------|--------|--------|---------------|--------|--------|------------|--------|--------|
|      |  | Year 1 | Year 2 | Year 3 | Year 1        | Year 2 | Year 3 | Year 1     | Year 2 | Year 3 |
| 500  | Actuarial Valuation Date (VD)  |        |        |        |               |        |        |            |        |        |
| 500a | Reporting Date (RD)  |        |        |        |               |        |        |            |        |        |
| 500b | Measurement Date (MD)  |        |        |        |               |        |        |            |        |        |
| 501  | Total Pension Liability (TPL)  | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 502  | Plan Fiduciary Net Position (FNP)                                      | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 503  | Net Pension Liability (NPL)  | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 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    | \$0        | \$0    | \$0    |

| Code | Function                           | These are not funds |                                 |
|------|------------------------------------|---------------------|---------------------------------|
|      |                                    | Construction        | Land, Structures, and Equipment |
| 601t | General Government                 | \$0                 | \$134,381                       |
| 602t | Law Enforcement                    | \$0                 | \$187,371                       |
| 603t | Corrections                        | \$0                 | \$0                             |
| 604t | Fire                               | \$0                 | \$0                             |
| 605t | Swcragc                            | \$0                 | \$0                             |
| 606t | Sanitation and Wastewater          | \$0                 | \$0                             |
| 607t | Parks and Rccrccation              | \$0                 | \$0                             |
| 608t | Housing and Community Dcvclcpment  | \$0                 | \$0                             |
| 609t | Highways, Roads and Bridges        | \$0                 | \$1,035,544                     |
| 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.

| Type          | Explanation  |
|---------------|--|
| 112t          | Governmental activities:<br>Other Assets - 27,328  |
| 117t          | Governmental activities:<br>Capital assets not being depreciated - 20,279,996  |
| 204t          | Special Revenues:<br>Home rule sales tax - 3,752,208   |
| 215j          | General:<br>Cannabis Tax: 38,813   |
|               | Special revenues:<br>Intergovernmental - 641,789   |
|               | Fiduciary Fund:<br>AFR system requirement - 1  |
| 236t          | General Fund:<br>Investment income (loss) - 5,595<br>Other income - 138,614  |
|               | Special Revenue:<br>Motor Fuel Tax - Investment income (loss) - 1,281<br>Parks and Recreation - Contributions - 112,601<br>Parks and Recreation - Investment income (loss) - 275 |
|               | Capital Projects:<br>Investment income (loss) - (9,881)  |
| 251d          | General Fund:<br>Economic development - 161,217<br>Planning and zoning - 189,731   |
| 255e          | Enterprise Fund:<br>Water Management fund - contractual services - 31,083  |
| 257c          | General Fund:<br>Culture and recreation - 507  |
|               | Special Revenue:<br>Parks and Recreation - Culture and recreation - 531,938  |
| 404t          | Outstanding Beginning of year other:<br>Net Pension Liability: 401,952<br>Compensated absences payable: 133,335<br>Issued Current fiscal year:<br>Net pension liability: 165,562 |
| 410t          | Compensated absences payable: 220,590<br>Retired Current Fiscal year:<br>Net pension liability: (229,353)  |
| 416t          | Compensated absences payable: (226,529)  |
| AuthDebtLimit | EAV<br>Legal Applicable rate<br>Legal debt margin  |
| Gen           | \$ 1,065,644,99<br>8.625 %<br>\$ 91,929,573  |

Office of the Comptroller, Susana A. Mendoza  
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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)

Are you 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#: 066005134 License Status: ACTIVE

Business Name: PKF MUELLER LLC

Address: 1707 N Randall Rd

City: Elgin State: IL ZIP: 60123-9414

Phone: \_\_\_\_\_ Ext. \_\_\_\_\_ Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Last Name: McCormick First Name: Ed Title: Partner

Phone: \_\_\_\_\_ Ext. \_\_\_\_\_ E-Mail: emccormick@pkfmuel.com

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