



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

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FY 2021 Annual Financial Report

Multi-Purpose Long Form

CCIF Copy - 12/27/2021 8:54:17 PM

**FILED**

JAN 03 2022

*Amy Howell*  
FRANKLIN COUNTY CLERK

Unit Name : Benton City

County : Franklin

Unit Code : 028/010/30

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 Benton City as of the end of this fiscal year.

Written signature of government official  
**BROOK CRAIG, Dep. Clerk**

Please Sign : *Brook Craig*

Date : 12-28-21

Unit Name : Benton City

Unit Code : 028/010/30

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.)	
BROOK	CRAIG	FRED	KONDRITZ	LISA	MENO
Dep. Clerk		Mayor		Treas./Admin.	
1403 S MAIN ST.		1403 S MAIN ST.		1403 S. MAIN ST.	
BENTON		BENTON		BENTON	
IL 62812		IL 62812		IL 61812	
Phone: (618) 439-6131 Ext.		Phone: (618) 439-6131 Ext.		Phone: (618) 439-6131 Ext.	
Fax: (618) 435-2610		Fax: (618) 435-2610		Fax: (618) 435-2610	
E-Mail: CLERK1@BENTONIL.COM		E-Mail: MAYOR@BENTONIL.COM		E-Mail: TREAS@BENTONIL.COM	
<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.)	
LISA	MENO	BROOK	CRAIG		
Treas./Admin.		Clerk			
1403 S. MAIN ST.		1403 S. MAIN ST.			
BENTON		BENTON			
IL 61812		IL 62812			
Phone: (618) 439-6131 Ext.		Phone: (618) 439-6131 Ext.		Phone:	
Fax: (618) 435-2610		Fax: (618) 435-2610		Fax:	
E-Mail: TREAS@BENTONIL.COM		E-Mail: CLERK1@BENTONIL.COM		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 : Benton City

Unit Code : 028/010/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 4/30/2021

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 2021 reporting or in previous reporting years? X Yes \_\_\_ No

B. Which type of accounting system does Benton 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? \_\_\_ Yes X 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.

\_\_\_ G.O.Bonds \_\_\_ Revenue Bonds \_\_\_ 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 X Other (Explain) LINE OF CREDIT

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 \_\_\_ 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 \_\_\_\_\_ \_\_\_ Other Post Employment Benefits (OPEB)

Unit Name : Benton City

Unit Code : 028/010/30

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

What is the total <b>population</b> of Benton City?^	7,087
What is the total <b>EAV</b> of Benton City?	\$63,072,223
How many <b>full time employees</b> are paid?*	46
How many <b>part time employees</b> are paid?*	21
What is the <b>total salary</b> paid to all employees?	\$2,366,641

^ 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
Benton City	\$10,346,848		04/30	
<b>Total Appropriations</b>	\$10,346,848			

\* 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 : Benton City

Unit Code : 028/010/30

**STEP 7: OTHER GOVERNMENTS**

**Indicate any payments Benton 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	\$527,817
Federal government payroll taxes	\$0
All other intergovernmental payments	\$0

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

**A. List all funds and how much was spent in FY 2021 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.

<b>Fund Name</b>	<b>Expenditure</b>	<b>Fund Type</b>	<b>FY End</b>
Airport	\$717,670	Special Revenue Fund	04/30
Audit	\$6,900	Special Revenue Fund	04/30
Benton TIF Special Account	\$302,527	Special Revenue Fund	04/30
Community Events	\$0	Fiduciary Fund	04/30
DCEO Housing Recapture		Special Revenue Fund	04/30
Escrow	\$0	Fiduciary Fund	04/30
Fire Pension	\$0	Fiduciary Fund	04/30
Foreign Fire Insurance	\$2,239	Special Revenue Fund	04/30
General	\$3,598,919	General Fund	04/30
Home Rule Street Improvement	\$76,698	Special Revenue Fund	04/30
Housing Grant	\$195,164	Special Revenue Fund	04/30
I-57 Interchange Modifications	\$187,460	Capital Projects Fund	04/30
IJRL TIF #2	\$76,334	Special Revenue Fund	04/30
Motor Fuel Tax	\$207,283	Special Revenue Fund	04/30
Municipal Insurance	\$278,648	Special Revenue Fund	04/30
Municipal Retirement	\$135,910	Special Revenue Fund	04/30
Police Pension	\$0	Fiduciary Fund	04/30
Restricted	\$5,337	Capital Projects Fund	04/30
Road and Bridge	\$242,062	Special Revenue Fund	04/30
Water & Sewer Dept	\$2,713,789	Enterprise Fund	04/30
<b>Total Expenditures</b>	<b>\$8,746,940</b>		

**B. Does Benton 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 : Benton City

Unit Code : 028/010/30

**STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

**STEP 10: REPORTING**

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

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input 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	\$5,423,257	\$2,276,849	\$1,380,835	\$0
102t	Investments	\$43,205	\$57,993	\$8,092,087	\$0
115t	Receivables	\$2,043,213	\$248,672	\$447,565	\$0
109t	Inventories	\$0	\$19,594	\$0	\$0
112t	Other Assets (Explain)	\$422,229	\$13,087	\$0	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$10,968,377	\$20,806,177	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$18,900,281	\$23,422,372	\$9,920,487	\$0
150t	Deferred Outflow of Resources	\$1,703,782	\$254,305	\$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	\$466,764	\$234,274	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$1,900	\$26,212	\$11,669	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$87,525	\$331,887	\$0	\$0
130t	Due Beyond One Year	\$220,427	\$6,399,927	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$3,336,509	\$92,035	\$0	\$0
135t	<b>Total Liabilities</b>	\$4,113,125	\$7,084,335	\$11,669	\$0
155t	Deferred Inflow of Resources	\$3,084,389	\$661,650	\$427,000	\$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	\$10,660,425	\$14,074,363	\$0	\$0
148t	Net Position - Restricted	\$3,239,849	\$1,408,449	\$9,481,818	\$0
149t	Net Position - Unrestricted	(\$493,725)	\$447,880	\$0	\$0
146t	<b>Total Net Position</b>	\$13,406,549	\$15,930,692	\$9,481,818	\$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	\$129,927	\$818,634	\$0	\$0	\$0	\$0	\$411,306	\$0
202t	Local Sales Tax	\$581,487	\$64,330	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$622,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$443,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$73,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$105,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
211t	State Income Tax	\$861,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$1,008,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$147,721	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$41,006	\$6,090	\$0	\$0	\$0	\$0	\$44,186	\$0
205t	State Gaming Tax(es)	\$89,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$341,519	\$635,401	\$0	\$0	\$0	\$0	\$0	\$0
215a	General Support	\$3,572	\$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	\$615,042	\$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)	\$337,947	\$20,359	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$342,411	\$736,037	\$0	\$0	\$126,364	\$0	\$0	\$0
225a	General Support	\$0	\$441,358	\$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
<b>Intergovernmental Receipts &amp; Grants</b>									
225b	Public Welfare	\$342,411	\$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	\$294,679	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$126,364	\$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	\$83,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$13,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$459,574	\$49,271	\$0	\$0	\$2,630,378	\$0	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$1,329,055	\$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	\$1,301,323	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$434,287	\$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	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$16,287	\$49,271	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$2,258	\$3,757	\$502	\$0	\$8,138	\$0	\$1,850,645	\$0
236t	Miscellaneous (Explain)	\$191,024	\$0	\$197,088	\$0	\$148,811	\$0	\$308,659	\$0
240t	<b>Total Receipts and Revenue</b>	<b>\$4,769,082</b>	<b>\$2,461,241</b>	<b>\$197,590</b>	<b>\$0</b>	<b>\$2,913,691</b>	<b>\$0</b>	<b>\$2,614,796</b>	<b>\$0</b>

**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
<b>Report In Whole Numbers</b>									
<b>251t</b>	<b>General Government</b>	\$336,599	\$753,197	\$0	\$0	(\$565)	\$0	\$632,707	\$0
<b>251a</b>	Financial Administration	\$234,050	\$422,173	\$0	\$0	\$0	\$0	\$632,707	\$0
<b>251b</b>	General Administrative Buildings	\$63,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251c</b>	Central Administration	\$39,239	\$331,024	\$0	\$0	\$0	\$0	\$0	\$0
<b>251d</b>	Other (Explain)	\$0	\$0	\$0	\$0	(\$565)	\$0	\$0	\$0
<b>252t</b>	<b>Public Safety</b>	\$2,093,634	\$2,239	\$0	\$0	\$0	\$0	\$0	\$0
<b>252a</b>	Police	\$1,204,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252b</b>	Fire	\$707,266	\$2,239	\$0	\$0	\$0	\$0	\$0	\$0
<b>252c</b>	Regulation - Building Inspection	\$76,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252d</b>	Other (Explain)	\$105,879	\$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>	\$88,536	\$0	\$0	\$0	\$11,510	\$0	\$0	\$0
<b>255t</b>	<b>Transportation and Public Works</b>	\$491,368	\$354,939	\$5,337	\$0	\$0	\$0	\$0	\$0
<b>255a</b>	Streets and Highways	\$491,368	\$224,509	\$5,337	\$0	\$0	\$0	\$0	\$0
<b>255b</b>	Airports	\$0	\$130,430	\$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>	\$3,000	\$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)	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Disbursements, Expenditures and Expenses**

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Report In Whole Numbers</b>									
257t	<b>Culture and Recreation</b>	\$15,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257a	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$15,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258t	<b>Housing</b>	\$0	\$195,164	\$0	\$0	\$0	\$0	\$0	\$0
275t	<b>Environment</b>	\$324,975	\$0	\$0	\$0	\$649,929	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$649,929	\$0	\$0	\$0
275b	Solid Waste Management	\$324,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	<b>Debt</b>	\$93,984	\$191,693	\$0	\$0	\$119,532	\$0	\$0	\$0
259a	Interest	\$8,541	\$1,693	\$0	\$0	\$119,532	\$0	\$0	\$0
259b	Principal	\$85,443	\$190,000	\$0	\$0	\$0	\$0	\$0	\$0
271t	<b>Public Utility Company</b>	\$0	\$0	\$0	\$0	\$1,295,775	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$1,295,775	\$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	<b>Depreciation</b>	\$0	\$0	\$0	\$0	\$637,021	\$0	\$0	\$0
280t	<b>Capital Outlay</b>	\$151,387	\$744,203	\$187,460	\$0	\$0	\$0	\$0	\$0
260t	<b>Other Expenditures/Expenses (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	<b>Total Expenditures/Expense</b>	\$3,598,919	\$2,241,435	\$192,797	\$0	\$2,713,202	\$0	\$632,707	\$0

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

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Report In Whole Numbers</b>									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$1,170,163	\$219,806	\$4,793	\$0	\$200,489	\$0	\$1,982,089	\$0
302t	Operating transfers in	\$95,450	\$22,182	\$0	\$0	\$735,998	\$0	\$0	\$0
303t	Operating transfers out	(\$122,132)	\$0	\$0	\$0	(\$731,498)	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$1,143,481	\$431,988	\$4,793	\$0	\$204,989	\$0	\$1,982,089	\$0
307t	Previous year fund balance	\$2,112,399	\$2,335,720	\$368,632	\$0	\$15,725,703	\$0	\$7,499,729	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$3,255,880	\$2,767,708	\$373,425	\$0	\$15,930,692	\$0	\$9,481,818	\$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>	\$0	<b>406</b>	\$0	<b>412</b>	\$0	<b>418</b>	\$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%
<b>Revenue Bonds</b>	<b>401</b>	\$0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	\$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%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	<b>403</b>	\$393,395	<b>409</b>	\$0	<b>415</b>	\$85,443	<b>421</b>	\$307,952	\$600,000	09/05/2024	2.41%	2.41%
<b>Other (Explain)</b>	<b>404</b>	\$6,895,601	<b>410</b>	\$0	<b>416</b>	\$163,787	<b>422</b>	\$6,731,814	\$13,424,137	05/01/2038	1.75%	1.75%
<b>Total Debt</b>	<b>405</b>	\$7,288,996	<b>411</b>	\$0	<b>417</b>	\$249,230	<b>423</b>	\$7,039,766				

**Debt Limitations and Future Debt**

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2022	\$419,412	\$122,820	\$542,232
2023	\$427,378	\$114,854	\$542,232
2024	\$435,499	\$106,734	\$542,233
2025	\$388,622	\$98,787	\$487,409
2026	\$355,843	\$92,405	\$448,248
2027-2031	\$1,875,260	\$365,979	\$2,241,239
2032-2036	\$2,045,959	\$195,280	\$2,241,239
2037-2041	\$1,091,793	\$28,826	\$1,120,619
<b>TOTAL</b>	<b>\$ 7,039,766</b>	<b>\$ 1,125,685</b>	<b>\$ 8,165,451</b>

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

HOME RULE UNIT OF GOVERNMENT, NO LEGAL DEBT LIMIT.

**Pension Funds / Retirement Benefits**

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2018	2019	2020	2019	2020	2021	2019	2020	2021
500	Actuarial Valuation Date (VD)	12/31/2018	12/31/2019	12/31/2020	05/01/2019	05/01/2020	05/01/2021	05/01/2019	05/01/2020	05/01/2021
500a	Reporting Date (RD)	04/30/2019	04/30/2020	04/30/2021	04/30/2019	04/30/2020	04/30/2021	04/30/2019	04/30/2020	04/30/2021
500b	Measurement Date (MD)	12/31/2018	12/31/2019	12/31/2020	05/01/2019	05/01/2020	05/01/2021	05/01/2019	05/01/2020	05/01/2021
501	Total Pension Liability (TPL)	\$7,317,910	\$7,465,522	\$7,628,668	\$6,026,539	\$6,749,562	\$7,337,137	\$4,645,463	\$5,393,386	\$5,481,184
502	Plan Fiduciary Net Position (FNP)	\$6,257,163	\$7,137,734	\$7,976,575	\$3,428,283	\$3,580,916	\$4,662,891	\$3,989,334	\$3,918,813	\$4,818,927
503	Net Pension Liability (NPL)	\$1,060,747	\$327,788	(\$347,907)	\$2,598,256	\$3,168,646	\$2,674,246	\$656,129	\$1,474,573	\$662,257
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	85.50%	95.60%	104.56%	56.88%	53.05%	63.55%	85.87%	72.65%	87.91%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,060,747	\$327,788	(\$347,907)	\$2,598,256	\$3,168,646	\$2,674,246	\$656,129	\$1,474,573	\$662,257

**Enter All Amounts in Whole Numbers**

Code		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



**Capital Outlay\***

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$46,202
602t	Law Enforcement	\$0	\$45,912
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$59,273
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$931,663	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$173,217	\$95,396
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.

Explanation or Comments

Type	Explanation
112t	PREPAID EXPENSES - \$60,922 AND \$275 DUE FROM OTHER FUNDS - \$26,212 NET PENSION ASSET - \$335,095 AND \$12,812
128t	DEPOSITS - \$1,900 DUE TO OTHER GOVERNMENTS - \$11,669 DUE TO OTHER FUNDS - \$26,212
131t	NET PENSION OBLIGATION - \$3,336,509 CONSUMER DEPOSIT - \$92,035
203d	FRANCHISE TAX - \$105,959
215j	AUTO RENTAL TAX - \$638 CANNABIS - \$6,271 USE TAX - \$331,038 FOREIGN FIRE - \$20,359
234k	MOWING LIENS - \$4,000 AIRPORT - \$49,271 MOWING REIMBURSEMENT - \$400 ACCIDENT REPORTS - \$1,180 STREET SWEEPING - \$10,707
236t	OIL WELL INSPECTIONS - \$3,129 PENALTIES AND FEES - \$67,884 OIL WELL ROYALTIES - \$1,488 OTHER REVENUE - \$76,310 REIMBURSEMENT - \$197,088 RESOURCE OFFICER - \$94,660 EQUIPMENT RENTAL - \$45,400 DONATION - \$18,053 MISCELLANEOUS - \$32,911 PENSION CONTRIBUTIONS - \$308,659
251d	BAD DEBT RECOVERIES - \$565
252d	AMBULANCE EXPENSE - \$1,443 ANIMAL CONTROL - \$16,788 STREET LIGHTING - \$78,177 EMPLOYEE DEDUCTIBLE - \$9,471
256e	MOSQUITO ABATEMENT - \$3,000
305t	LINE OF CREDIT - \$190,000
404t	STATE OF ILLINOIS LOW INTEREST LOAN.
416t	PAYMENTS ON STATE OF ILLINOIS LOW INTEREST LOAN.
AuthDebtLimit	HOME RULE UNIT OF GOVERNMENT, NO LEGAL DEBT LIMIT.

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>066005337</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>ATLAS CPAS &amp; ADVISORS PLLC</u>		
Address:	<u>2602 W DeYoung St</u>	Address 2:	_____
City:	<u>Marion</u>	State:	<u>CO</u> ZIP: <u>62959</u>
Phone:	<u>6189932647</u>	Ext. _____	Fax: <u>618-551-3088</u> E-Mail: <u>karla.bryk@atlasfirms.co</u>
Last Name:	<u>Bryk</u>	First Name:	<u>Karla</u> Title: <u>MANAGER</u>
Phone:	<u>6189932647</u>	Ext. _____	E-Mail: _____

**Critical**

Reminder: EMail Validation Required

**Non-Critical**

Judiciary and Legal Expenditures