



Toll-Free Local Government Assistance Hotline (877) 304-3899

Homer Glen Village (099/043/32)

Fiscal Year 2013

Warning! Your Annual Financial Report will not be submitted until you scroll to the bottom of the page and click on the Submit button!

Done?

Before you can proceed, the system checks to make sure your numbers are valid. If any errors have occurred, they appear below.

Reminder: Do Not Enter In Thousands

⤵ Do Not Enter Data in the 'Thousands' Format. Use Real Dollar Amounts to Enter Data. Click [here](#) to go back and verify that you have entered your data correctly.

Reminder: Audit is Due

⤵ The section of the Illinois Municipal Code (65 ILCS 5/8-8-3(e)) that regulates Annual Audit requirements has been amended. Municipalities are not required to submit an Annual Audit if either one of the following criteria is true: "Criteria 1" - (a) they have submitted at least one Annual Audit during the four year range of FY 2011 through FY 2014 and (b) have a population less than 200 and (c) own or operate a utility, and (d) either have no debt or have bonded debt less than or equal to \$50,000. "Criteria 2" (a) they have a population less than 800 and (b) do not own or operate a utility and (c) do not have bonded debt. Based on the above-mentioned criteria and the data you have entered: An Audit Is Due for your government for the current FY.

Submit your Report to the Comptroller

When you are certain that you have completely and accurately entered your data, click on the **Submit** button below to officially submit your Fiscal Year 2013 **Annual Financial Report** to the Office of the Comptroller. Also, if you are required to submit an **Annual Audit** completed by a Certified Public Accountant, a new application, '**Upload Audit**', will be available once you submit your **Annual Financial Report**. This application will allow you to upload a PDF-formatted file of your **Annual Audit** to our office. You may log back into **Comptroller Internet Filing** at any time to view and print your report.

Amending your Submitted Report to the Comptroller

Send a written request to our office for authorization to amend your **Submitted Annual Financial Report** using **Comptroller Connect Internet Filing**.

Submit Report to Comptroller



Toll-Free Local Government Assistance Hotline (877) 304-3899
Homer Glen Village (099/043/32)
Fiscal Year 2013

Confirmation of 2013 AFR Submission

Homer Glen Village (099/043/32) has successfully submitted their 2013 Annual Financial Report to the Office of the State Comptroller on 10/24/2013 .

Instructions of Printing a Hard Copy of Your Report

To print a hard copy of your report, click [here](#). After the report is displayed in the browser's window, click on the "Printer" icon in the applet's window (not the printer icon on your browser). When the Print Dialog Box is displayed, click on the "Properties" button, select Landscape, and click on the "OK" button. Finally, click on the "OK" button again. **DO NOT** close the browser until the report is completely printed or your report will not get printed.

You can now upload your Annual Audits for FY 2013 in a pdf format that is a max. file size of 5 MB.

[Go To Upload Annual Audit](#)



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN
THE COMPTROLLER CONNECT PROGRAM. THIS WILL
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY
OF YOUR ANNUAL FINANCIAL REPORT.

FY 2013 Annual Financial Report

Multi-Purpose Long Form

CC Copy - 10/22/2013 2:51:21PM

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

Written signature of government official
John Sawyers, Fin. Officer
Please Sign

Date

Unit Name: Homer Glen Village

Unit Code Number: 099/043/32

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)	
John	Sawyers	Cameron	Davis	John	Sawyers	John	Sawyers
Fin. Officer		Mgr./Director		Fin. Officer		Purchasing Agent	
14933 S. Founders Crossing		14933 S. Founders Crossing		14933 S Founders Crossing		14933 S Founders Crossing	
Homer Glen		Homer Glen		Homer Glen		Homer Glen	
IL	60491	IL	60491	IL	60491	IL	60491
Phone: (708) 301-0632		Phone: (708) 301-0632		Phone: (708) 301-0632		Phone: 708-301-0632	
Fax: (708) 301-8407		Fax: (708) 301-8407		Fax: (708) 301-8407		Fax: 708-301-8407	
E-Mail: jsawyers@homerglen.org		E-Mail: cdavis@homerglen.org		E-Mail: jsawyers@homerglen.org		E-Mail: jsawyers@homerglen.org	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

Unit Code Number: 099/043/32

Unit Name: Homer Glen Village

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 04/30/2013

If the fiscal year end date listed above is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially amended.

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

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

If Yes:

- 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.
- Please fill out the Alternative Assets & Liabilities page, located on page FI(b)

B. Which type of accounting system does Homer Glen Village use?

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

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

C. Does the government have bonded debt this reporting fiscal year? X Yes No

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

X G.O. Bonds Revenue Bonds Alternate Revenue Bonds

D. Does the government have debt, other than bonded this reporting fiscal year? X Yes No

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

X Contractual Commitments X Other (Explain) Issuance Premium, Compensated Absences _____

E. Does Homer Glen Village own or operate a public utility company? Yes X No

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other _____

F. Is Homer Glen Village a home rule unit? X Yes No

G. Does Homer Glen Village have a Tax Increment Finance (TIF) district? Yes X No

H. Does the government have pension funds or other retirement benefits this reporting fiscal year? X Yes No

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

X Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension (Explain) _____ Other Post Employment Benefit (OPEB) _____

Unit Name: Homer Glen Village

Unit Code Number: 099/043/32

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

^What is the total population of Homer Glen Village?	24,220
What is the total EAV of Homer Glen Village?	\$ 888,021,990
*How many full time employees are paid?	11
*How many part time employees are paid?	2
What is the total salary paid to all employees?	\$ 901,217

^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
FUNDS SHOULD NOT BE LISTED HERE				
Homer Glen Village	\$13,430,059			
Total Appropriations	\$13,430,059			

*Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name: Homer Glen Village

Unit Code Number: 099/043/32

► **STEP 7: OTHER GOVERNMENTS**

Indicate any payments Homer Glen 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	\$	67,204
All other intergovernmental payments	\$	0

Unit Name: Homer Glen Village

Unit Code Number: 099/043/32

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

A. List all funds and how much was spent in FY 2013 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page FI). 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 Fund	\$ 810,289	Capital Projects Fund	04/30
General Fund	\$ 7,117,709	General Fund	04/30
Motor Fuel Tax Fund	\$ 229,662	Special Revenue Fund	04/30
Park Fund	\$ 112,674	Special Revenue Fund	04/30
Total Expenditures	\$ 8,270,334		

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 Number: 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.

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
Current Assets		Report In Whole Numbers			
101t	Cash and Cash Equivalent	33,228,013	0	54,605	0
102t	Investments	0	0	0	0
115t	Receivables	1,691,238	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	276,777	0	0	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	10,770,580	0	0	0
117t	Other Capital Assets (Explain)	14,194,485	0	0	0
120t	TOTAL ASSETS	60,161,093	0	54,605	0

Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities		Report In Whole Numbers			
122t	All Payables	991,599	0	0	0
132t	Deferred Revenues	6,941	0	0	0
128t	Other Liabilities (Explain)	0	0	54,605	0
Non-Current/Long-Term Liabilities		Report In Whole Numbers			
129t	Due Within One Year	1,418,037	0	0	0
130t	Due Beyond One Year	16,937,663	0	0	0
131t	Other Non-Current/Long Term Liabilities (Explain)	0	0	0	0
135t	TOTAL LIABILITIES	19,354,240	0	54,605	0

Net Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	24,965,065	0	0	0
148t	Net Assets - Restricted	3,510,506	0	0	0
149t	Net Assets - Unrestricted	12,331,282	0	0	0
146t	TOTAL NET ASSETS	40,806,853	0	0	0
147t	TOTAL LIABILITIES & NET ASSETS	60,161,093	0	54,605	0

F1b

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	0	0	0	0	0	0	0	0
202t	Local Sales Tax	0	0	0	0	0	0	0	0
203t	Utilities Tax	0	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	0	0	0	0	0	0	0	0
203d	Other Utilities (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	384,011	0	0	0	0	0	1	0

Intergovernmental Receipts & Grants

211t	State Income Tax	2,291,635	0	0	0	0	0	0	0
212t	State Sales Tax	5,808,602	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	707,216	0	0	0	0	0	0
214t	State Replacement Tax	0	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	0	29,816	332,263	0	0	0	0	0
215a	General Support	0	29,816	332,263	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	Other Intergovernmental 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
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Intergovernmental Receipts & Grants

225h	Electric/Gas Power System	0	0	0	0	0	0	0	0
225i	Mass Transit	0	0	0	0	0	0	0	0
225j	Other (Explain)	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	1,262,797	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	987,661	0	0	0	0	0	0	0
233t	Fines and Forfeitures	0	0	0	0	0	0	0	0
234t	Charges for Services	0	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	0	0	0	0	0	0	0	0
234k	Other (Explain)	0	0	0	0	0	0	0	0
235t	Interest	11,941	6,504	55,322	0	0	0	0	0
236t	Miscellaneous (Explain)	56,539	75,376	0	0	0	0	0	0
240t	Total Receipts and Revenue	10,803,186	818,912	387,585	0	0	0	1	0

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	2,082,694	554	68,069	0	0	0	0	0
251a	Financial Administration	1,738,260	554	68,069	0	0	0	0	0
251b	General Administrative Buildings	0	0	0	0	0	0	0	0
251c	Central Administration	0	0	0	0	0	0	0	0
251d	Other (Explain)	344,434	0	0	0	0	0	0	0
252t	Public Safety	3,665,401	0	0	0	0	0	0	0
252a	Police	3,665,401	0	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	1,259,998	212,475	0	0	0	0	0	0
255a	Streets and Highways	1,259,998	212,475	0	0	0	0	0	0
255b	Airports	0	0	0	0	0	0	0	0
255c	Parking Meters	0	0	0	0	0	0	0	0
255d	Parking Facilities	0	0	0	0	0	0	0	0
255e	Other (Explain)	0	0	0	0	0	0	0	0
256t	Social Services	0	0	0	0	0	0	0	0
256a	Welfare	0	0	0	0	0	0	0	0
256b	Health (Other than hospitals)	0	0	0	0	0	0	0	0
256c	Hospital Operations	0	0	0	0	0	0	0	0
256d	Cemeteries	0	0	0	0	0	0	0	0
256e	Other (Explain)	0	0	0	0	0	0	0	0
257t	Culture and Recreation	92	20,709	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)	92	20,709	0	0	0	0	0	0
258t	Housing	0	0	0	0	0	0	0	0
275t	Environment	52,507	0	0	0	0	0	0	0
275a	Sewage	0	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
Report In Whole Numbers									
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	52,507	0	0	0	0	0	0	0
259t	Debt	0	0	100,000	0	0	0	0	0
259a	Interest	0	0	0	0	0	0	0	0
259b	Principal	0	0	100,000	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	57,017	108,598	340,220	0	0	0	0	0
260t	Other Expenditures/Expenses (Explain)	0	0	302,000	0	0	0	1	0
270t	Total Expenditures/Expense	7,117,709	342,336	810,289	0	0	0	1	0

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	3,685,477	476,576	-422,704	0	0	0	0	0
302t	Operating transfers in	0	393,000	3,786,220	0	0	0	0	0
303t	Operating transfers out	-3,614,220	-565,000	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other long term debt (Explain)	0	0	17,305,940	0	0	0	0	0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	71,257	304,576	20,669,456	0	0	0	0	0
307t	Previous year fund balance	5,692,440	2,534,753	4,976,649	0	0	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	5,763,697	2,839,329	25,646,105	0	0	0	0	0

Statement of Indebtedness (Governmental & Proprietary Combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges - Lowest	Interest Rate Ranges - Highest
Report in Whole Numbers												
General Obligation Bonds	400	0	406	\$15,640,000	412	\$0	418	15,640,000				
Water	400a	0	406a	\$0	412a	\$0	418a	0	0		0 %	0 %
Electric	400b	0	406b	\$0	412b	\$0	418b	0	0		0 %	0 %
Transportation	400c	0	406c	\$0	412c	\$0	418c	0	0		0 %	0 %
Housing	400d	0	406d	\$0	412d	\$0	418d	0	0		0 %	0 %
Other (Explain)	400e	0	406e	\$15,640,000	412e	\$0	418e	15,640,000	15,640,000	12/01/2022	2.00 %	5.00 %
Revenue Bonds	401	0	407	\$0	413	\$0	419	0				
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	0	407e	\$0	413e	\$0	419e	0	0		0 %	0 %
Alternate Revenue Bonds	402	0	408	\$0	414	\$0	420	0	0		0 %	0 %
Contractual Commitments	403	1,250,000	409	\$0	415	\$100,000	421	1,150,000	1,400,000	12/01/2014	0 %	0 %
Other (Explain)	404	0	410	\$1,709,135	416	\$143,435	422	1,565,700	0		0 %	0 %
Total Debt	405	1,250,000	411	\$17,349,135	417	\$243,435	423	18,355,700				

Please provide a summary of the authorized debt limitations, including any statutory references.	
EAV	\$888,021,990
Legal applicable rate	8.625%
Legal applicable limit	\$76,591,897
Less general obligation bonds	\$(15,640,000)
Less note payable	\$(1,150,000)

Future Debt Service Requirements for Bonded Debt listed above

Years Ending	Principal	Interest	Total
2014	1,315,000	681,896	1,996,896
2015	1,450,000	549,950	1,999,950
2016	1,475,000	520,950	1,995,950
2017	1,505,000	491,450	1,996,450
2018	1,550,000	446,300	1,996,300
2019-2023	8,345,000	1,195,500	9,540,500
2024-2028	0	0	0
2028-2033	0	0	0
	15,640,000	3,886,046	19,526,046

F7

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

Pension Funds / Retirement Benefits

Code		IMRF			Police Pension			Fire Pension		
		2010	2011	2012						
500	Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012						
501	Total Pension Liability / Actuarial Accrued Liability	\$ 530,121	\$ 632,329	\$ 751,670	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
502	Total Funded Pension / Actuarial Value of Assets	\$ 348,679	\$ 358,272	\$ 474,366	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
503	Total Unfunded Pension Liability	\$ 181,442	\$ 274,057	\$ 277,304	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
504	Funded Ratio	65.77%	57%	63%	0%	0%	0%	0%	0%	0%
505	Net Pension Obligation / Net OPEB Obligation	\$ 1	\$ 1	\$ 1	\$ 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	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
502	Total Funded Pension / Actuarial Value of Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
503	Total Unfunded Pension Liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
504	Funded Ratio	0%	0%	0%	0%	0%	0%	0%	0%	0%
505	Net Pension Obligation / Net OPEB Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

*** Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$ 0	\$ 57,017
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	\$ 91,411
608t	Housing and Community Development	\$ 0	\$ 0
609t	Highways, Roads and Bridges	\$ 0	\$ 17,187
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	\$ 340,220

*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.

112t Governmental Activities - deferred charges and other assets
 117t Governmental Activities - Land
 128t Fiduciary Fund - other payable
 204t General Fund - state use tax
 215j Special Revenue - grant revenue / contributions
 Capital Projects - grant revenue / contributions
 226t General Fund - Intergovernmental Reimbursement - road and bridge levy
 236t General Fund - reimbursements and other income
 Special Revenue Fund - reimbursements and other income
 251d General Fund - building department expenditures
 257c General Fund - culture and recreation expenditures
 Special Revenue Fund - culture and recreation expenditures
 260t Capital Projects Fund - bond issuance cost
 275c General Fund - economic development expenditures
 305t Capital Projects Fund - general obligation bonds issued and premium on bonds issued
 406c Capital Projects General Obligation Bond
 410t Issuance premium and compensated absences payable
 GEN All funds have been entered. The Village has a fiduciary fund that does not have any revenue or expenditures. It is an agency fund that only has assets and liabilities.

Pension Funds / Retirement Benefits - The IMRF has no net pension obligation for 2010, 2011, or 2012.

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 ILCS450]. Please access the website of the Illinois General Assembly (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 Public Accounting Firm (IL), please complete the licensee information below:

Please provide the following information for the Public Accounting Firm performing the Annual Audit for your government.

Enter the active 9-digit License#: 066004384 License Status: ACTIVE

Business Name: MULCAHY PAURITSCH SALVADOR & CO LTD

Address: 14300 S Ravinia Ave, Ste 200 Address 2:

City: Orland Park State: IL ZIP: 60462-2578

Phone: 7083496999 Ext Fax: 7083496639 E-mail: edmc@mpscpa.com

Last Name: McCormick First Name: Edward Title: Partner

Phone: 7083496999 Ext E-mail: edmc@mpscpa.com