



Village of Mahomet

503 E. Main Street • P.O. Box 259 • Mahomet, Illinois 61853-0259

Phone: (217) 586-4456 • Fax: (217) 586-5696

www.mahomet-il.gov www.ChooseMahomet.com

STUDY SESSION
BOARD OF TRUSTEES
OCTOBER 15, 2019
6:00 P.M.
AT THE ADMINISTRATION OFFICE
503 E. MAIN ST.
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. PUBLIC COMMENT: The Board welcomes your input. You may address the Board by completing the information requested on the Attendance/Oath Sheet before the meeting. You may address the Board, on subjects not listed on the agenda, during the Public Participation portion of the meeting. Please state your name and address for the record. Please limit your comments to five minutes or less.
5. ORDINANCES, RESOLUTIONS AND OTHER ACTIONS:
 - A. FINANCE
 1. TREASURER'S REPORT
 2. BILL LIST
 3. TENTATIVE TAX LEVY
 4. ANNUAL TEASURER'S REPORT
 5. AUDIT
 - B. COMMUNITY DEVELOPMENT
 1. A RESOLUTION FOR THE BOARD OF TRUSTEES CONCERNING THE FINAL PLAT FOR SANGAMON FIELDS LSRD FIRST SUBDIVISION
6. ADMINISTRATOR'S REPORT:
 - A. DEPARTMENTAL REPORTS
 1. PARKS AND RECREATION
 2. POLICE/ESDA
 3. COMMUNITY DEVELOPMENT

7. MAYOR'S REPORT:

A. OCTOBER 2019 BOARD MEETING CALENDAR

- 1. BOARD MEETING, TUESDAY, OCTOBER 22, 2019 – 6:00 P.M.**
- 2. TRICK OR TREAT – OCTOBER 31, 2019 6-8 P.M.**

8. NEW BUSINESS: (Discussion of any items that the Trustees may have for new business not listed on the agenda. No formal action will be taken on these items during this proceeding)

9. ADJOURNMENT



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Treasurer's Report

For the Month August 2019

Presented

October 15, 2019

FINANCIAL REVIEW

1. The funds available as of 8/31/19 total \$13,428,469.39

2. Beg. Balance 05/01/19 \$12,546,061.42

| | <u>Sept`19</u> | <u>Sept`20</u> | <u>FY19 YTD</u> | <u>FY20 YTD</u> |
|-----------------------|-----------------|----------------|-----------------|------------------|
| Revenues | \$ 1,654,887.54 | \$1,658,680.49 | \$7,527,737.83 | \$ 6,114,275.97 |
| Expenses | \$ 975,623.39 | \$1,361,367.80 | \$5,502,412.13 | \$ 4,864,197.18 |
| Other Source/Use (AR) | | | | \$-97,524.81 |
| End. Balance 8/31/19 | | | | \$ 13,716,615.40 |

Budget comparison reports should reflect expenses and revenues collected at approximately 41.67%. Revenues for this fiscal year are currently at 43.95% collected and expenditures are currently at 30.78% expended.

3. Attached is a report containing monthly information on a fiscal year basis for sales Tax, use tax, income tax, personal property replacement tax, telecommunications tax, motor fuel tax and utility tax. The start of Fiscal year 2020 shows an overall increase of \$55,846.95 for this revenue category. Sales tax, motor fuel tax, telecommunications tax, and utility tax are all less than the same period last year. Recently added to this report is a section that tracks interest/investment revenue across all funds.

4. The month of September had one real estate tax (RET) distribution. Excluding TIF, the distribution totaled \$371,493.05. See attached settlement sheet for category breakdown.

5. The month of September had one RET distribution in the amount of \$377,532.60. Distributions to other taxing bodies are expected to be calculated this month and submitted for payment on the final bill list.

6. Motor fuel tax distribution for this month contained a supplementary allotment. The standard entitlement was \$15,416.46. The supplemental allotment which is related to the statewide fuel tax increase was \$12,516.86 for a combined total of \$27,933.32.

Respectfully Submitted:

Robert Kouzmanoff

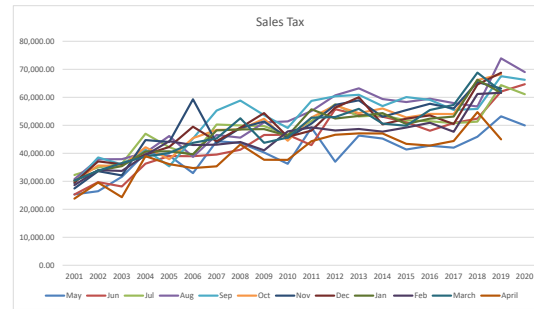
Finance & HR Director

Village of Mahomet

Village of Mahomet

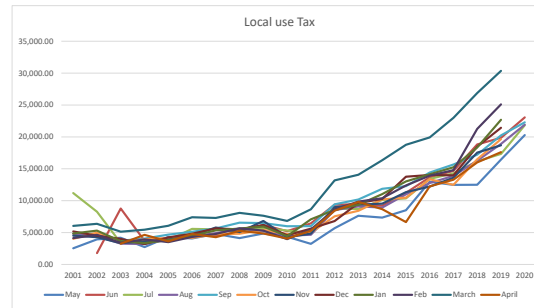
Sales Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- | Previous Year |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|---------------|
| 2020 | 49,931.30 | 64,660.79 | 61,092.83 | 68,997.36 | 66,224.54 | | | | | | | | 310,906.82 | -10,117.59 | |
| 2019 | 53,200.13 | 62,050.38 | 51,738.07 | 61,578.09 | 67,527.36 | 68,213.52 | 63,111.89 | 68,700.60 | 61,569.76 | 61,605.71 | 62,217.96 | 64,981.12 | 751,444.97 | 42,791.28 | |
| 2018 | 45,900.86 | 52,366.91 | 51,300.48 | 56,686.45 | 55,848.37 | 66,175.15 | 65,435.01 | 64,551.68 | 66,273.08 | 61,158.82 | 68,801.48 | 54,695.40 | 709,193.69 | 89,331.91 | |
| 2017 | 42,001.31 | 50,817.68 | 50,764.46 | 57,909.74 | 55,480.03 | 54,020.71 | 56,011.89 | 50,419.08 | 53,115.30 | 47,669.54 | 57,274.76 | 44,377.28 | 619,861.78 | -7,602.52 | |
| 2016 | 42,707.26 | 48,069.92 | 51,444.29 | 59,477.11 | 59,071.86 | 54,048.54 | 57,889.96 | 53,507.20 | 52,378.44 | 50,879.36 | 55,439.64 | 42,750.72 | 627,464.30 | 11,474.79 | |
| 2015 | 41,351.00 | 51,090.41 | 51,090.41 | 58,287.31 | 60,055.78 | 52,794.00 | 52,931.32 | 52,391.47 | 50,219.98 | 49,831.72 | 55,471.99 | 43,371.99 | 615,909.51 | -11,817.16 | |
| 2014 | 45,236.78 | 53,087.93 | 53,567.35 | 59,375.75 | 56,841.24 | 55,994.64 | 53,028.12 | 50,313.66 | 54,354.07 | 47,725.15 | 50,590.40 | 47,007.58 | 627,176.67 | -28,334.07 | |
| 2013 | 46,318.77 | 53,715.10 | 53,161.25 | 63,184.90 | 60,906.36 | 54,328.44 | 58,926.24 | 60,043.21 | 53,299.46 | 48,653.21 | 55,878.90 | 47,094.90 | 655,510.74 | 13,452.66 | |
| 2012 | 36,981.10 | 55,756.82 | 57,509.84 | 60,699.93 | 60,372.16 | 57,057.89 | 57,287.78 | 56,267.07 | 52,412.41 | 48,146.18 | 52,947.89 | 46,619.01 | 642,058.08 | 31,231.90 | |
| 2011 | 49,129.44 | 42,909.31 | 51,507.69 | 55,103.48 | 58,705.12 | 52,770.21 | 50,617.36 | 48,085.53 | 55,700.09 | 49,864.98 | 52,720.07 | 44,310.90 | 610,826.18 | 67,758.25 | |
| 2010 | 36,257.82 | 46,603.85 | 46,612.62 | 51,393.54 | 49,006.46 | 44,466.34 | 45,508.43 | 45,877.64 | 46,220.49 | 47,815.26 | 45,634.07 | 37,622.41 | 543,067.93 | -27,178.42 | |
| 2009 | 40,278.72 | 46,528.87 | 49,682.67 | 51,031.70 | 53,613.97 | 52,325.62 | 51,349.28 | 54,330.48 | 48,629.11 | 41,071.51 | 43,718.78 | 37,685.64 | 570,246.35 | -3,966.79 | |
| 2008 | 43,677.10 | 41,245.29 | 49,963.67 | 45,572.91 | 58,851.21 | 48,516.30 | 49,045.02 | 49,128.61 | 48,523.95 | 44,013.97 | 52,507.64 | 43,167.47 | 574,213.14 | 30,131.86 | |
| 2007 | 44,325.22 | 39,515.31 | 50,289.22 | 46,522.96 | 55,259.37 | 48,323.83 | 49,571.06 | 44,311.65 | 48,182.31 | 43,085.61 | 45,290.92 | 35,232.82 | 510,081.28 | 33,848.16 | |
| 2006 | 32,929.79 | 38,940.67 | 39,109.66 | 38,725.67 | 45,200.66 | 45,415.66 | 59,271.87 | 49,499.28 | 39,648.17 | 42,962.55 | 43,735.70 | 34,731.44 | 510,233.12 | -23,018.37 | |
| 2005 | 39,145.92 | 39,004.25 | 42,172.71 | 46,167.55 | 35,355.46 | 37,869.09 | 44,019.41 | 42,248.50 | 40,692.78 | 44,324.51 | 40,102.18 | 36,112.39 | 487,214.75 | -1,782.29 | |
| 2004 | 40,041.50 | 36,265.45 | 46,982.34 | 40,240.97 | 41,291.88 | 42,184.14 | 44,703.17 | 39,547.24 | 40,653.58 | 39,308.56 | 38,831.81 | 38,946.40 | 488,997.04 | 85,585.26 | |
| 2003 | 31,277.64 | 28,154.08 | 36,277.72 | 37,890.46 | 36,019.03 | 35,431.43 | 32,076.06 | 36,076.72 | 35,410.20 | 33,684.39 | 36,470.68 | 24,232.57 | 403,411.78 | -1,415.20 | |
| 2002 | 26,443.97 | 29,979.96 | 34,943.33 | 37,837.31 | 38,497.31 | 35,637.17 | 33,623.24 | 37,105.25 | 33,787.56 | 33,972.70 | 33,777.91 | 29,523.71 | 404,068.98 | 62,269.34 | |
| 2001 | 25,321.64 | 25,265.99 | 32,244.25 | 30,743.05 | 29,255.48 | 29,978.69 | 27,426.43 | 29,464.85 | 30,198.90 | 28,620.91 | 30,242.75 | 23,994.70 | 342,557.64 | | |
| Avg last 5 years | 46,748.17 | 55,593.14 | 55,789.02 | 63,394.75 | 60,830.51 | 59,050.38 | 59,535.21 | 57,926.01 | 56,754.42 | 54,105.27 | 58,713.11 | 46,035.30 | 603,782.31 | | |



Local Use Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- | Previous Year |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|---------------|
| 2020 | 20,288.76 | 21,062.48 | 21,828.97 | 21,923.28 | 22,287.26 | | | | | | | | 109,388.75 | 16,553.35 | |
| 2019 | 16,454.85 | 19,871.74 | 17,343.43 | 18,911.74 | 20,253.64 | 19,647.50 | 18,685.54 | 21,435.12 | 22,688.55 | 25,104.18 | 30,357.10 | 17,609.82 | 248,363.21 | 32,424.39 | |
| 2018 | 12,501.31 | 18,814.84 | 16,157.15 | 16,278.87 | 17,218.12 | 16,484.08 | 17,530.48 | 18,474.70 | 18,346.33 | 21,252.09 | 26,880.25 | 16,000.60 | 215,938.82 | 38,607.69 | |
| 2017 | 12,474.43 | 14,658.40 | 14,277.50 | 13,893.04 | 15,669.31 | 12,470.55 | 13,594.94 | 13,975.08 | 15,241.63 | 14,797.81 | 22,994.81 | 13,283.63 | 177,331.13 | 10,300.35 | |
| 2016 | 11,297.84 | 13,662.00 | 13,410.44 | 12,773.71 | 14,088.17 | 13,538.59 | 12,206.45 | 14,034.22 | 14,124.18 | 13,928.87 | 19,918.30 | 12,237.81 | 167,030.78 | 27,263.30 | |
| 2015 | 8,508.88 | 11,234.18 | 10,356.63 | 11,003.62 | 12,282.24 | 10,473.24 | 11,342.08 | 11,021.39 | 12,378.55 | 18,764.39 | 6,638.83 | 139,767.48 | 158,856.50 | | |
| 2014 | 7,339.46 | 9,212.23 | 10,110.30 | 8,928.03 | 11,857.59 | 10,200.83 | 9,531.38 | 10,283.10 | 11,035.46 | 10,389.11 | 16,346.05 | 8,667.44 | 123,900.98 | 8,291.39 | |
| 2013 | 7,639.67 | 9,444.98 | 8,710.49 | 9,107.84 | 10,183.33 | 8,415.25 | 9,395.75 | 9,626.24 | 9,355.34 | 9,855.48 | 14,076.51 | 9,798.71 | 115,609.59 | 11,706.31 | |
| 2012 | 5,687.22 | 8,369.57 | 8,753.75 | 8,528.77 | 9,423.72 | 7,542.44 | 8,882.89 | 6,812.87 | 8,567.30 | 8,028.55 | 13,183.49 | 8,424.67 | 103,903.28 | 36,707.47 | |
| 2011 | 3,232.06 | 6,450.09 | 4,908.75 | 4,653.10 | 6,003.58 | 4,990.76 | 4,835.73 | 5,638.40 | 7,068.32 | 5,484.69 | 8,650.10 | 5,290.23 | 67,195.83 | 8,899.10 | |
| 2010 | 4,347.46 | 5,216.28 | 5,325.95 | 4,504.79 | 5,989.75 | 4,759.11 | 4,251.21 | 4,588.58 | 4,447.76 | 3,972.78 | 6,829.17 | 4,063.87 | 58,296.71 | -12,427.75 | |
| 2009 | 4,852.03 | 6,212.25 | 5,728.55 | 5,267.70 | 6,474.19 | 5,419.42 | 6,824.97 | 6,200.17 | 5,934.58 | 5,309.92 | 7,638.45 | 4,862.23 | 70,724.46 | 4,249.17 | |
| 2008 | 4,127.79 | 5,031.58 | 5,132.42 | 5,583.93 | 6,553.34 | 4,852.98 | 5,063.29 | 5,504.21 | 5,629.56 | 5,672.78 | 8,086.81 | 5,277.10 | 66,475.29 | 3,189.48 | |
| 2007 | 4,790.10 | 4,526.86 | 5,508.03 | 4,910.45 | 5,628.35 | 4,742.29 | 5,786.71 | 5,656.65 | 4,764.63 | 4,300.08 | 6,200.08 | 5,279.82 | 63,285.83 | 5,032.80 | |
| 2006 | 4,072.53 | 4,654.60 | 5,585.27 | 4,361.78 | 5,130.95 | 4,174.18 | 4,497.51 | 4,819.72 | 4,469.45 | 4,309.84 | 7,401.03 | 4,776.15 | 58,253.01 | 8,082.01 | |
| 2005 | 4,321.29 | 4,206.15 | 3,786.62 | 3,927.40 | 4,608.15 | 4,079.86 | 3,914.23 | 4,241.34 | 3,831.53 | 3,502.27 | 6,071.42 | 3,620.74 | 50,171.00 | 4,843.28 | |
| 2004 | 2,729.32 | 3,696.67 | 3,487.23 | 3,202.73 | 4,069.21 | 3,960.40 | 3,608.05 | 3,199.34 | 3,844.93 | 3,932.99 | 5,446.40 | 4,647.43 | 45,327.72 | -4,115.24 | |
| 2003 | 4,191.58 | 8,778.65 | 3,373.34 | 3,268.33 | 3,725.55 | 3,324.56 | 3,339.33 | 3,998.28 | 3,652.06 | 3,393.78 | 5,138.15 | 3,259.35 | 40,442.96 | -3,909.46 | |
| 2002 | 3,933.12 | 1,778.74 | 8,266.07 | 4,434.61 | 4,850.81 | 4,978.80 | 4,273.83 | 4,519.66 | 5,307.76 | 6,636.22 | 6,372.80 | 53,352.42 | 1,819.55 | | |
| 2001 | 2,535.45 | 11,192.08 | 4,801.99 | | | 4,030.65 | 4,514.71 | 5,186.74 | 4,863.66 | 4,132.48 | 6,038.89 | 4,236.22 | 51,532.87 | | |
| Avg last 5 years | 14,935.04 | 18,013.89 | 16,603.50 | 16,756.13 | 17,967.30 | 14,486.75 | 14,671.90 | 16,336.39 | 16,686.42 | 17,492.50 | 20,980.76 | 13,154.14 | 183,610.54 | | |

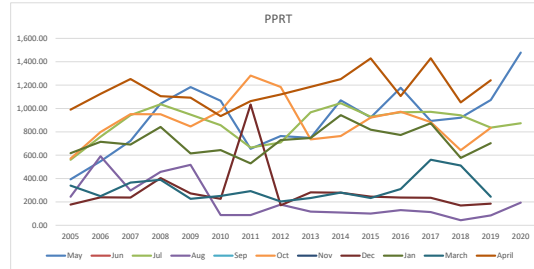


Income Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- | Previous Year |
|------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|---------------|
| 2020 | 168,683.53 | 52,679.21 | 78,780.43 | 56,472.24 | 49,980.71 | | | | | | | | 406,596.12 | 61,831.32 | |
| 2019 | 115,206.55 | 53,221.17 | 71,960.14 | 52,823.42 | 51,553.52 | 80,123.74 | 57,707.49 | 47,831.54 | 69,693.66 | 83,847.08 | 50,486.70 | 81,092.26 | 815,547.27 | 69,125.45 | |
| 2018 | 97,278.60 | 58,225.13 | 77,024.78 | 36,809.87 | 43,418.06 | 66,106.63 | 49,751.11 | 43,800.18 | 63,832.69 | 92,397.42 | 46,450.47 | 71,326.88 | 746,421.82 | 60,360.85 | |
| 2017 | 98,996.62 | 47,321.63 | 67,535.86 | 39,328.83 | 42,953.67 | 63,481.34 | 42,807.31 | 38,601.13 | 62,409.62 | 72,180.70 | 37,779.84 | 72,857.42 | 686,060.97 | 87,441.77 | |
| 2016 | 130,103.88 | 54,029.99 | 76,233.14 | 44,239.49 | 42,135.56 | 74,055.10 | 48,828.87 | 38,187.40 | 71,650.70 | 78,408.20 | 45,392.97 | 70,237.44 | 773,504.74 | 62,693.65 | |
| 2015 | 109,700.45 | 40,860.18 | 67,624.89 | 39,449.47 | 38,577.39 | 68,833.43 | 46,407.08 | 34,895.20 | 59,124.03 | 88,213.43 | 38,482.87 | 78,640.67 | 710,809.09 | 3,545.39 | |
| 2014 | 123,837.11 | 42,072.57 | 64,436.54 | 40,034.43 | 39,056.69 | 68,140.73 | 45,115.14 | 36,010.30 | 66,685.10 | 70,769.91 | 40,420.82 | 70,684.36 | 707,263.70 | 53,168.79 | |
| 2013 | 91,198.58 | 47,948.11 | 61,572.20 | 38,637.24 | 38,324.94 | 60,345.62 | 45,597.53 | 37,620.87 | 58,330.44 | 68,856.36 | 38,610.18 | 67,043.84 | 654,094.91 | 84,850.11 | |
| 2012 | 45,371.02 | 43,325.90 | 56,126.33 | 38,613.13 | 37,166.67 | 59,152.74 | 37,594.87 | 35,397.17 | 52,590.77 | 60,634.32 | 40,452.78 | 62,810.10 | | | |

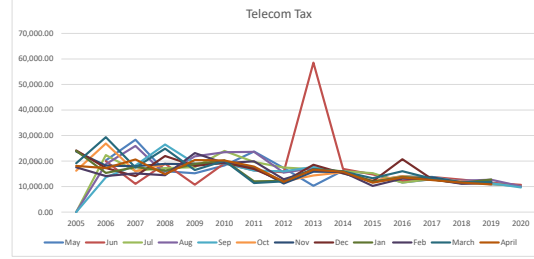
Personal Property Replacement Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- |
|----------------|----------|-----|----------|----------|-----|----------|--------|--------|-----|-----|----------|----------|----------|----------|
| 2020 | 1,478.54 | | 873.13 | 194.39 | | | | | | | | | 2,546.06 | 553.22 |
| 2019 | 1,072.59 | | 835.78 | 84.47 | | 834.24 | 184.96 | 702.73 | | | 244.60 | 1,241.25 | 5,200.62 | 341.48 |
| 2018 | 920.76 | | 941.55 | 43.41 | | 642.77 | 169.47 | 577.03 | | | 511.89 | 1,052.26 | 4,859.14 | -110.18 |
| 2017 | 893.47 | | 971.29 | 113.07 | | 885.45 | 235.29 | 873.74 | | | 561.26 | 1,429.75 | 5,961.32 | -282.86 |
| 2016 | 1,177.44 | | 967.3 | 709.31 | | 972.38 | 237.49 | 773.19 | | | 310.53 | 1,105.87 | 5,674.56 | 72.40 |
| 2015 | 923.23 | | 930.15 | 100.05 | | 921.83 | 245.38 | 817.95 | | | 233.50 | 1,429.07 | 5,601.16 | -139.90 |
| 2014 | 1,069.75 | | 1,045.25 | 109.64 | | 763.87 | 278.65 | 943.1 | | | 279.89 | 1,250.91 | 5,741.06 | 2,891.72 |
| 2013 | 748.21 | | 966.92 | 116.84 | | 735.83 | 281.54 | 747.76 | | | 234.02 | 1,185.63 | 2,849.34 | -157.75 |
| 2012 | 764.51 | | 709.31 | 1,107.54 | | 1,184.61 | 171.12 | 729.23 | | | 1,181.84 | 1,119.85 | 5,077.09 | 715.83 |
| 2011 | 654.94 | | 665.23 | 87.36 | | 1,281.60 | 529.79 | 529.79 | | | 293.07 | 1,063.31 | 3,722.92 | 506.70 |
| 2010 | 1,065.39 | | 857.22 | 88.06 | | 978.89 | 226.66 | 644.09 | | | 251.17 | 934.71 | 3,216.22 | -550.93 |
| 2009 | 1,183.25 | | 947.35 | 517.83 | | 845.62 | 273.1 | 614.71 | | | 226.63 | 1,092.44 | 3,767.15 | -121.71 |
| 2008 | 1,040.91 | | 1,036.68 | 457.25 | | 950.07 | 403.95 | 842.09 | | | 389.65 | 1,105.68 | 3,888.86 | 737.84 |
| 2007 | 722.36 | | 942.4 | 297.63 | | 951 | 237.63 | 690.79 | | | 365.46 | 1,251.85 | 3,151.02 | 215.80 |
| 2006 | 548.31 | | 758.39 | 591.08 | | 798.31 | 239.21 | 714.52 | | | 249.26 | 1,125.05 | 2,935.22 | 988.06 |
| 2005 | 393.24 | | 560.7 | 244.19 | | 571.22 | 177.81 | 616.79 | | | 339.58 | 990.08 | 1,947.16 | 488.25 |
| 2004 | | | 507.8 | 50.98 | | 488.32 | 411.81 | 580.07 | | | 252.62 | 711.48 | 1,458.91 | |
| Avglst 5 years | 1,108.56 | | 917.81 | 113.14 | | 850.93 | 214.52 | 748.93 | | | 372.36 | 1,251.64 | 4,848.34 | |



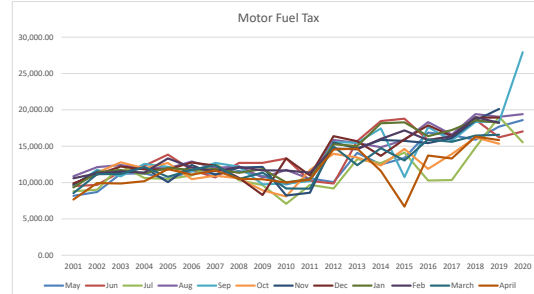
Telecommunications Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| 2020 | 10,307.53 | 10,676.28 | 10,157.82 | 10,090.92 | 9,643.43 | | | | | | | | 50,875.98 | -6,618.32 |
| 2019 | 10,876.54 | 11,509.87 | 11,074.96 | 12,682.54 | 11,350.39 | 11,494.76 | 11,948.64 | 11,495.07 | 12,766.77 | 11,374.53 | 11,775.84 | 10,840.96 | 139,190.87 | -2,615.08 |
| 2018 | 12,156.59 | 12,718.11 | 12,139.70 | 12,307.08 | 11,768.67 | 11,969.69 | 11,659.43 | 11,284.88 | 11,458.69 | 11,091.84 | 11,673.65 | 11,577.71 | 141,805.95 | -15,653.89 |
| 2017 | 12,879.53 | 13,789.71 | 12,987.79 | 13,084.45 | 13,762.61 | 13,182.50 | 13,624.65 | 12,901.06 | 12,761.40 | 12,847.29 | 13,069.50 | 12,567.85 | 157,457.84 | -10,734.30 |
| 2016 | 11,581.21 | 12,258.16 | 11,553.39 | 13,964.64 | 14,095.24 | 14,090.77 | 13,370.69 | 20,717.83 | 13,811.72 | 13,132.32 | 16,044.78 | 13,571.39 | 168,192.14 | 15,697.35 |
| 2015 | 15,010.10 | 14,745.02 | 15,274.58 | 12,138.01 | 12,147.95 | 12,321.38 | 11,896.49 | 12,052.81 | 11,858.46 | 10,253.06 | 13,262.75 | 11,534.18 | 152,494.79 | -37,262.41 |
| 2014 | 16,237.93 | 16,912.24 | 16,003.01 | 15,514.08 | 15,162.47 | 15,629.37 | 15,704.88 | 15,200.80 | 15,953.07 | 15,884.37 | 15,884.37 | 15,801.30 | 189,757.20 | -46,084.85 |
| 2013 | 10,308.97 | 9,856.72 | 16,971.55 | 17,189.36 | 17,189.36 | 17,189.36 | 15,822.33 | 18,550.42 | 16,827.10 | 16,427.10 | 16,729.72 | 15,983.12 | 235,842.06 | 69,942.47 |
| 2012 | 17,268.87 | 15,628.29 | 17,479.15 | 15,470.34 | 15,975.11 | 11,990.96 | 11,196.65 | 11,862.53 | 12,254.90 | 12,859.94 | 12,060.21 | 11,852.63 | 165,899.58 | -46,623.13 |
| 2011 | 23,730.93 | 16,330.89 | 19,645.37 | 23,597.65 | 16,242.43 | 17,364.16 | 17,527.02 | 16,873.60 | 12,067.12 | 19,908.57 | 17,843.43 | 11,391.54 | 212,522.71 | -29,224.31 |
| 2010 | 18,496.29 | 19,092.43 | 23,979.70 | 23,475.91 | 19,086.74 | 19,457.44 | 19,222.16 | 19,345.49 | 20,275.86 | 19,162.32 | 20,139.39 | 20,213.29 | 244,747.02 | 22,575.64 |
| 2009 | 25,217.37 | 18,761.00 | 17,617.83 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 18,993.62 | 218,917.28 | 18,834.22 |
| 2008 | 16,011.90 | 18,948.93 | 17,230.01 | 14,912.08 | 26,491.10 | 18,819.29 | 18,911.80 | 21,995.59 | 16,242.09 | 14,457.97 | 24,864.60 | 14,835.70 | 223,721.16 | 5,115.33 |
| 2007 | 28,353.03 | 11,054.60 | 16,147.44 | 25,931.82 | 18,276.08 | 15,964.62 | 17,945.66 | 14,064.82 | 17,622.26 | 15,152.98 | 17,465.35 | 20,627.17 | 218,605.83 | -14,906.94 |
| 2006 | 20,281.79 | 19,953.09 | 22,352.32 | 18,795.89 | 16,653.40 | 26,884.40 | 18,251.39 | 17,308.24 | 14,114.36 | 29,348.98 | 21,731.24 | 23,512.77 | 142,946.38 | |
| 2005 | | | 0.00 | 0.00 | 0.00 | 16,193.68 | 23,735.50 | 24,172.31 | 24,040.25 | 17,556.47 | 19,132.07 | 18,116.10 | 142,946.38 | |
| Avglst 5 years | 11,560.28 | 12,190.43 | 11,582.73 | 12,425.93 | 12,124.07 | 12,611.80 | 12,499.98 | 13,690.33 | 12,531.41 | 11,739.81 | 13,165.30 | 12,018.32 | 131,504.56 | |



Motor Fuel Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | March | April | Total | YTD +/- |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|
| 2020 | 18,593.04 | 17,039.36 | 15,533.64 | 19,416.18 | 27,933.32 | | | | | | | | 98,515.54 | 8,141.27 |
| 2019 | 17,703.35 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 16,274.29 | 216,821.15 | 1,541.26 |
| 2018 | 15,891.18 | 18,647.23 | 14,808.24 | 19,416.60 | 18,339.52 | 16,211.18 | 18,560.57 | 18,947.36 | 18,561.04 | 19,003.04 | 16,463.43 | 16,320.24 | 211,138.65 | 26,547.14 |
| 2017 | 16,517.85 | 16,404.68 | 10,345.36 | 16,605.32 | 15,769.59 | 13,919.92 | 16,113.99 | 16,418.15 | 17,217.96 | 16,367.53 | 15,605.46 | 13,305.70 | 184,591.51 | -1,422.80 |
| 2016 | 16,880.62 | 15,849.74 | 10,287.38 | 18,308.53 | 17,640.13 | 11,878.41 | 15,433.64 | 17,874.85 | 16,380.53 | 15,821.49 | 15,945.31 | 13,713.68 | 186,014.31 | 11,641.82 |
| 2015 | 13,380.42 | 18,767.00 | 14,177.83 | 15,836.87 | 10,733.83 | 14,618.87 | 15,948.87 | 17,525.00 | 14,177.23 | 15,548.27 | 17,177.23 | 16,889.06 | 147,372.49 | -3,912.41 |
| 2014 | 12,481.23 | 18,456.42 | 12,667.95 | 14,858.51 | 17,448.20 | 12,342.61 | 15,856.36 | 13,677.48 | 18,162.06 | 16,004.39 | 14,739.85 | 11,589.84 | 178,284.90 | 3,844.50 |
| 2013 | 14,090.61 | 15,695.90 | 13,221.56 | 15,450.50 | 15,486.24 | 13,447.10 | 14,708.77 | 15,680.44 | 15,024.20 | 14,581.58 | 12,390.43 | 14,663.07 | 174,440.40 | 8,588.90 |
| 2012 | 10,065.73 | 9,874.86 | 9,188.38 | 15,859.11 | 15,573.61 | 13,952.42 | 15,501.57 | 16,376.75 | 15,266.13 | 14,679.72 | 14,961.02 | 14,552.20 | 165,851.50 | 41,958.92 |
| 2011 | 10,578.96 | 10,235.35 | 9,673.78 | 10,485.56 | 10,198.76 | 11,741.06 | 8,601.26 | 10,971.11 | 10,503.14 | 11,362.57 | 9,149.93 | 10,391.10 | 123,892.58 | 1,651.39 |
| 2010 | 7,738.93 | 13,303.44 | 9,076.29 | 11,740.72 | 9,864.39 | 8,086.08 | 8,217.04 | 13,337.67 | 10,032.36 | 11,660.83 | 9,182.87 | 10,002.97 | 122,241.10 | -6,004.02 |
| 2009 | 10,917.45 | 12,710.00 | 9,648.87 | 10,689.36 | 9,751.87 | 8,936.36 | 12,149.58 | 8,289.29 | 11,845.30 | 11,676.59 | 11,374.02 | 10,455.52 | 128,445.21 | -8,380.46 |
| 2008 | 11,588.34 | 12,712.31 | 10,326.95 | 12,236.94 | 12,183.27 | 10,585.54 | 12,059.58 | 10,649.94 | 11,339.84 | 12,128.48 | 10,490.27 | 10,524.21 | 136,825.67 | -4,269.43 |
| 2007 | 11,175.51 | 10,705.14 | 12,646.52 | 12,000.70 | 12,703.01 | 10,942.84 | 11,088.50 | 13,339.90 | 11,861.34 | 11,564.08 | 12,390.72 | 11,656.84 | 141,095.10 | 81.99 |
| 2006 | 11,578.98 | 11,725.88 | 10,983.67 | 12,888.80 | 11,523.96 | 10,476.20 | 12,423.72 | 11,738.87 | 12,067.08 | 11,765.30 | 11,085.38 | 14,013.11 | 141,013.11 | -450.08 |
| 2005 | 10,454.03 | 13,852.57 | 10,489.63 | 11,965.72 | 12,173.66 | 12,688.76 | 10,056.57 | 11,802.95 | 12,012.59 | 13,328.73 | 11,852.80 | 14,163.19 | 141,463.19 | 1,924.49 |
| 2004 | 11,266.94 | 12,302.69 | 10,630.84 | 12,036.53 | 12,565.82 | 11,966.33 | 12,026.28 | 11,824.11 | 11,226.38 | 11,376.12 | 12,130.75 | 10,185.91 | 139,538.70 | 579.66 |
| 2003 | 11,218.71 | 11,496.25 | 12,360.83 | 12,400.82 | 10,851.04 | 12,782.38 | 11,550.42 | 12,213.05 | 11,719.01 | 11,513.50 | 11,189.44 | 9,863.59 | 138,959.04 | 9,977.36 |
| 2002 | 8,701.55 | 9,670.15 | 9,016.13 | 12,111.00 | 11,760.18 | 11,361.37 | 11,509.72 | 11,102.99 | 11,384.92 | 11,370.54 | 11,151.03 | 9,933.10 | 128,961.68 | 16,590.87 |
| 2001 | 8,176.12 | 9,519.75 | 8,811.16 | 10,861.14 | 9,551.49 | 9,724.24 | 9,728.32 | 9,902.23 | 9,324.98 | 10,587.19 | 8,544.03 | 7,660.16 | 112,390.81 | |
| Avglst 5 years | 17,117.21 | 16,833.06 | 14,003.37 | 18,557.77 | 19,609.02 | 14,393.61 | 17,193.55 | 17,621.04 | 17,736.28 | 17,318.74 | 15,525.69 | 13,175.94 | 178,787.98 | |



Utility Tax

| Year | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------|-----|-----|-----|-----|-----|-----|-----|-----|
|------|-----|-----|-----|-----|-----|-----|-----|-----|

**TREASURER'S REPORT
REVENUES AND EXPENDITURES ACTIVITY
FOR AUGUST 2019**

| FUND | BEGINNING BALANCE 9/1/2019 | MTD | YTD | BUDGETED | % | ENDING BALANCE 9/30/2019 | ENDING BALANCE 9/30/2018 |
|--------------------------|---|----------------------|----------------------|----------------------|----------|---|---|
| GENERAL CORP. | \$2,163,220.62 | | | | | \$2,395,095.07 | \$2,195,968.77 |
| Revenues | | \$451,745.86 | \$2,020,274.42 | \$4,059,808.00 | 49.76% | | |
| Expenses | | \$219,871.41 | \$1,512,324.49 | \$4,445,134.00 | 34.02% | | |
| NET INCOME (LOSS) | | \$231,874.45 | \$507,949.93 | -\$385,326.00 | | | |
| POLICE | | | | | | | |
| Expenses | | \$86,710.32 | \$544,021.30 | \$1,322,433.00 | 41.14% | | |
| TRANSPORTATION | | | | | | | |
| Expenses | | \$55,991.63 | \$418,713.10 | \$1,039,616.00 | 40.28% | | |
| ADMINISTRATION | | | | | | | |
| Expenses | | \$37,371.25 | \$292,364.37 | \$740,985.00 | 39.46% | | |
| COMMUNITY DEVELOP. | | | | | | | |
| Expenses | | \$32,249.85 | \$200,757.62 | \$589,037.00 | 34.08% | | |
| ENGINEERING | | | | | | | |
| Expenses | | \$7,279.59 | \$55,294.83 | \$152,013.00 | 36.38% | | |
| ESDA | | | | | | | |
| Expenses | | \$268.77 | \$1,173.27 | \$8,650.00 | 13.56% | | |
| WOM | \$369,143.85 | | | | | \$438,975.11 | \$292,439.17 |
| Revenues | | \$113,854.77 | \$470,146.20 | \$938,011.00 | 50.12% | | |
| Expenses | | \$44,023.51 | \$222,467.69 | \$1,021,377.00 | 21.78% | | |
| NET INCOME (LOSS) | | \$69,831.26 | \$247,678.51 | -\$83,366.00 | | | |
| WWOM | \$615,362.87 | | | | | \$411,216.42 | \$554,539.99 |
| Revenues | | \$146,456.64 | \$674,200.34 | \$1,540,800.00 | 43.76% | | |
| Expenses | | \$350,603.09 | \$521,277.56 | \$1,665,735.00 | 31.29% | | |
| NET INCOME (LOSS) | | -\$204,146.45 | \$152,922.78 | -\$124,935.00 | | | |
| WWCI | \$2,792,532.79 | | | | | \$2,792,639.59 | \$2,392,875.83 |
| Revenues | | \$1,429.04 | \$16,905.24 | \$569,700.00 | 2.97% | | |
| Expenses | | \$1,322.24 | \$140,330.87 | \$863,000.00 | 16.26% | | |
| NET INCOME (LOSS) | | \$106.80 | -\$123,425.63 | -\$293,300.00 | | | |
| WCI | \$564,969.79 | | | | | \$565,935.02 | \$267,361.18 |
| Revenue | | \$965.23 | \$10,646.04 | \$382,300.00 | 2.78% | | |
| Expenses | | \$0.00 | \$2,858.77 | \$410,000.00 | 0.70% | | |
| NET INCOME (LOSS) | | \$965.23 | \$7,787.27 | -\$27,700.00 | | | |
| W/S BOND FUND-A | \$309,434.50 | | | | | \$309,936.29 | \$561,894.35 |
| Revenues | | \$501.79 | \$1,721.52 | \$229,615.00 | 0.75% | | |
| Expenses | | \$0.00 | \$12,950.00 | \$247,000.00 | 5.24% | | |
| NET INCOME (LOSS) | | \$501.79 | -\$11,228.48 | -\$17,385.00 | | | |
| ECONOMIC DEVELOP. | \$96,245.28 | | | | | \$95,308.09 | \$154,155.39 |
| Revenues | | \$562.81 | \$2,002.82 | \$52,700.00 | 3.80% | | |
| Expenses | | \$1,500.00 | \$9,763.86 | \$136,075.00 | 7.18% | | |
| NET INCOME (LOSS) | | -\$937.19 | -\$7,761.04 | -\$83,375.00 | | | |
| RECREATION | \$146,782.56 | | | | | \$143,190.50 | \$159,389.34 |
| Revenues | | \$18,052.72 | \$87,403.90 | \$230,926.00 | 37.85% | | |
| Expenses | | \$21,644.78 | \$125,233.48 | \$309,115.00 | 40.51% | | |
| NET INCOME (LOSS) | | -\$3,592.06 | -\$37,829.58 | -\$78,189.00 | | | |
| PARKS | \$339,812.93 | | | | | \$317,446.04 | \$325,445.96 |
| Revenues | | \$25,978.49 | \$92,005.90 | \$465,322.00 | 19.77% | | |
| Expenses | | \$48,345.38 | \$135,970.79 | \$523,971.00 | 25.95% | | |
| NET INCOME (LOSS) | | -\$22,366.89 | -\$43,964.89 | -\$58,649.00 | | | |

| FUND | BEGINNING BALANCE 9/1/2019 | MTD | YTD | BUDGETED | % | ENDING BALANCE 9/30/2019 | ENDING BALANCE 9/30/2018 |
|--------------------------|----------------------------------|---------------------|---------------------|---------------------|--------|--------------------------------|--------------------------------|
| MFT | \$398,774.43 | | | | | \$323,104.44 | \$308,639.64 |
| Revenues | | \$28,607.20 | \$100,731.42 | \$224,470.00 | 44.88% | | |
| Expenses | | \$104,277.19 | \$200,560.41 | \$306,000.00 | 65.54% | | |
| NET INCOME (LOSS) | | -\$75,669.99 | -\$99,828.99 | -\$81,530.00 | | | |
| IMRF | \$91,874.40 | | | | | \$110,212.96 | \$108,138.92 |
| Revenues | | \$24,438.00 | \$86,991.31 | \$122,517.00 | 71.00% | | |
| Expenses | | \$6,099.44 | \$35,524.73 | \$165,000.00 | 21.53% | | |
| NET INCOME (LOSS) | | \$18,338.56 | \$51,466.58 | -\$42,483.00 | | | |
| POLICE PENSION | \$1,846,497.75 | | | | | \$1,862,664.46 | \$1,624,838.49 |
| Revenues | | \$25,206.76 | \$104,102.38 | \$331,578.00 | 31.40% | | |
| Expenses | | \$9,040.05 | \$30,776.95 | \$250,500.00 | 12.29% | | |
| NET INCOME (LOSS) | | \$16,166.71 | \$73,325.43 | \$81,078.00 | | | |
| SOCIAL SECURITY | \$57,159.97 | | | | | \$74,878.19 | \$93,949.69 |
| Revenues | | \$27,648.52 | \$98,451.99 | \$148,246.00 | 66.41% | | |
| Expenses | | \$9,930.30 | \$57,045.67 | \$175,000.00 | 32.60% | | |
| NET INCOME (LOSS) | | \$17,718.22 | \$41,406.32 | -\$26,754.00 | | | |
| MUSIC FESTIVAL | \$33,717.12 | | | | | \$35,544.68 | \$25,399.98 |
| Revenues | | \$7,772.41 | \$81,619.48 | \$110,300.00 | 74.00% | | |
| Expenses | | \$5,944.85 | \$73,946.29 | \$127,000.00 | 58.23% | | |
| NET INCOME (LOSS) | | \$1,827.56 | \$7,673.19 | -\$16,700.00 | | | |
| PRAIRIEVIEW ROAD | \$60,878.02 | | | | | \$60,965.79 | \$17,471.75 |
| Revenues | | \$87.77 | \$303.88 | \$48,100.00 | 0.63% | | |
| Expenses | | \$0.00 | \$0.00 | \$25,000.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$87.77 | \$303.88 | \$23,100.00 | | | |
| INSURANCE | \$86,861.96 | | | | | \$108,027.54 | \$120,507.60 |
| Revenue | | \$21,165.58 | \$75,297.97 | \$111,637.00 | 67.45% | | |
| Expenses | | \$0.00 | \$0.00 | \$136,000.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$21,165.58 | \$75,297.97 | -\$24,363.00 | | | |
| FORFEITED FUND-FED | \$87.69 | | | | | \$87.83 | \$87.14 |
| Revenue | | \$0.14 | \$0.48 | \$1.00 | 48.00% | | |
| Expenses | | \$0.00 | \$0.00 | \$88.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$0.14 | \$0.48 | -\$87.00 | | | |
| FORFEITED FUNDS | \$6,397.95 | | | | | \$7,107.48 | \$9,408.60 |
| Revenue | | \$709.53 | \$1,828.31 | \$3,035.00 | 60.24% | | |
| Expenses | | \$0.00 | \$0.00 | \$9,500.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$709.53 | \$1,828.31 | -\$6,465.00 | | | |
| BOND-EASTWOOD | \$53,964.42 | | | | | \$69,002.65 | \$85,359.46 |
| Revenues | | \$15,038.23 | \$53,502.57 | \$72,293.00 | 74.01% | | |
| Expenses | | \$0.00 | \$4,016.50 | \$72,033.00 | 5.58% | | |
| NET INCOME (LOSS) | | \$15,038.23 | \$49,486.07 | \$260.00 | | | |
| UTILITY TAX | \$182,010.74 | | | | | \$217,277.22 | \$215,429.79 |
| Revenues | | \$35,266.48 | \$157,581.13 | \$425,200.00 | 37.06% | | |
| Expenses | | \$0.00 | \$0.00 | \$470,000.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$35,266.48 | \$157,581.13 | -\$44,800.00 | | | |
| 2012A&B DEBT SER. | \$412,518.36 | | | | | \$413,187.32 | \$419,715.74 |
| Revenues | | \$668.96 | \$2,298.12 | \$330,050.00 | 0.70% | | |
| Expenses | | \$0.00 | \$22,225.00 | \$335,550.00 | 6.62% | | |
| NET INCOME (LOSS) | | \$668.96 | -\$19,926.88 | -\$5,500.00 | | | |
| TIF | \$848,314.14 | | | | | \$1,227,753.12 | \$1,333,806.61 |
| Revenues | | \$379,438.98 | \$1,605,738.59 | \$2,104,630.00 | 76.30% | | |
| Expenses | | \$0.00 | \$921,785.10 | \$2,122,453.00 | 43.43% | | |
| NET INCOME (LOSS) | | \$379,438.98 | \$683,953.49 | -\$17,823.00 | | | |

| FUND | BEGINNING BALANCE 9/1/2019 | MTD | YTD | BUDGETED | % | ENDING BALANCE 9/30/2019 | ENDING BALANCE 9/30/2018 |
|--------------------------|----------------------------------|----------------------|----------------------|----------------------|----------|--------------------------------|--------------------------------|
| CE/VR | \$264,073.13 | | | | | \$241,593.84 | \$460,294.31 |
| Revenues | | \$400.71 | \$2,229.68 | \$318,000.00 | 0.70% | | |
| Expenses | | \$22,880.00 | \$178,405.00 | \$657,440.00 | 27.14% | | |
| NET INCOME (LOSS) | | -\$22,479.29 | -\$176,175.32 | -\$339,440.00 | | | |
| TRANSPORTATION CI | \$557,512.82 | | | | | \$444,650.89 | \$729,816.47 |
| Revenues | | \$10,447.18 | \$53,778.52 | \$352,900.00 | 15.24% | | |
| Expenses | | \$123,309.11 | \$222,542.57 | \$636,650.00 | 34.96% | | |
| NET INCOME (LOSS) | | -\$112,861.93 | -\$168,764.05 | -\$283,750.00 | | | |
| WWTP | \$872,981.20 | | | | | \$806,533.32 | \$942,624.11 |
| Revenues | | \$312,656.37 | \$313,077.76 | \$645,000.00 | 48.54% | | |
| Expenses | | \$379,104.25 | \$379,104.25 | \$758,215.00 | 50.00% | | |
| NET INCOME (LOSS) | | -\$66,447.88 | -\$66,026.49 | -\$113,215.00 | | | |
| W/S BOND FUND-B | \$0.00 | | | | | \$0.00 | \$108,970.98 |
| Revenues | | \$0.00 | -\$1,809.31 | \$400.00 | -452.33% | | |
| Expenses | | \$0.00 | \$108,467.67 | \$108,475.00 | 99.99% | | |
| NET INCOME (LOSS) | | \$0.00 | -\$110,276.98 | -\$108,075.00 | | | |
| TR. FACILITY CONST. | \$97,870.82 | | | | | \$84,553.66 | \$20,924.56 |
| Revenues | | \$155.04 | \$527.63 | \$5,065.00 | 10.42% | | |
| Expenses | | \$13,472.20 | \$13,472.20 | \$93,000.00 | 14.49% | | |
| NET INCOME (LOSS) | | -\$13,317.16 | -\$12,944.57 | -\$87,935.00 | | | |
| TCI DEBT SERVICE | \$123,920.63 | | | | | \$124,121.58 | \$227,163.24 |
| Revenues | | \$200.95 | \$711.52 | \$86,700.00 | 0.82% | | |
| Expenses | | \$0.00 | \$23,615.00 | \$108,630.00 | 21.74% | | |
| NET INCOME (LOSS) | | \$200.95 | -\$22,903.48 | -\$21,930.00 | | | |
| DARK FIBER | \$35,548.65 | | | | | \$35,606.30 | \$15,368.04 |
| Revenues | | \$57.65 | \$196.85 | \$50.00 | 393.70% | | |
| Expenses | | \$0.00 | \$0.00 | \$25,000.00 | 0.00% | | |
| NET INCOME (LOSS) | | \$57.65 | \$196.85 | -\$24,950.00 | | | |
| TOTAL CASH | \$13,428,469.39 | | | | | \$13,716,615.40 | \$13,771,985.10 |

**Settlement Sheet
Champaign County
0516 - Mahomet Village**

| Current Year Taxes Due | |
|--------------------------------|-----------------------|
| Original Amount Due | \$1,717,048.81 |
| + Supplements | \$20,465.45 |
| - Cancellations | \$37,114.85 |
| - Abatements/Refunds | \$0.00 |
| + Mobile Home | \$0.00 |
| +/- Road & Bridge Transfer | \$61,101.15 |
| + Misc. Adjustments | \$0.00 |
| Adjusted Amount Due | \$1,761,500.56 |
| + Prior Year Real Estate Tax | \$0.00 |
| + Prior Year Mobile Home Tax | \$0.00 |
| + Prior Year Misc. Adjustments | \$0.00 |
| Total Amount Due | \$1,761,500.56 |

| Current Year Taxes Paid | |
|--------------------------------|-----------------------|
| + Real Estate | \$1,325,395.56 |
| + Railroad | \$550.21 |
| + Mobile Home | \$0.00 |
| + Misc. Adjustments | \$0.00 |
| + Prior Year Real Estate | \$0.00 |
| + Prior Year Mobile Home | \$0.00 |
| + Prior Year Misc. Adjustments | \$0.00 |
| - Abatements/Refunds | \$0.00 |
| Total Collected | \$1,325,945.77 |
| + Hold Back | \$0.00 |
| + County Trustee | \$0.00 |
| + Forfeited Tax | \$0.00 |
| Total | \$1,325,945.77 |

Road and Bridge Summary

| Rd./Br. District | Amt. Due | Amt. Distrib. |
|-----------------------|--------------------|--------------------|
| Hensley Road & Bridge | \$354.19 | \$236.53 |
| Mahomet Road & Bridge | \$83,115.20 | \$60,862.58 |
| Newcomb Road & Bridge | \$2.90 | \$2.04 |
| Totals | \$83,472.29 | \$61,101.15 |

Distribution Summary

| Tax Distribution Date | Amount |
|--------------------------------------|-----------------------|
| 06/11/2019 | \$10,154.72 |
| 06/26/2019 | \$499,691.06 |
| 07/26/2019 | \$444,606.94 |
| 08/30/2019 | \$371,493.05 |
| Totals: 4 Distributions | \$1,325,945.77 |
| Grand Totals: 4 Distributions | \$1,325,945.77 |

Fund Summary

| Fund | Amount Collected | Previously Distributed | Current Distribution | Amount Available | Interest | PY Over Distrib |
|-----------------------|-----------------------|------------------------|----------------------|------------------|---------------|-----------------|
| 001 - GENERAL | \$500,308.07 | \$359,889.16 | \$140,418.91 | \$0.00 | \$0.00 | \$0.00 |
| 003 - BOND | \$53,268.93 | \$38,318.21 | \$14,950.72 | \$0.00 | \$0.00 | \$0.00 |
| 005 - IMRF | \$86,562.17 | \$62,267.22 | \$24,294.95 | \$0.00 | \$0.00 | \$0.00 |
| 007 - ROAD AND BRIDGE | \$61,101.15 | \$44,605.54 | \$16,495.61 | \$0.00 | \$0.00 | \$0.00 |
| 012 - FIRE PROTECTION | \$27,996.07 | \$20,138.56 | \$7,857.51 | \$0.00 | \$0.00 | \$0.00 |
| 014 - POLICE PROTECT | \$173,579.68 | \$124,861.96 | \$48,717.72 | \$0.00 | \$0.00 | \$0.00 |
| 015 - POLICE PENSION | \$80,963.96 | \$58,240.22 | \$22,723.74 | \$0.00 | \$0.00 | \$0.00 |
| 027 - AUDIT | \$14,073.93 | \$10,123.88 | \$3,950.05 | \$0.00 | \$0.00 | \$0.00 |
| 035 - LIABILITY INS | \$74,910.40 | \$53,885.68 | \$21,024.72 | \$0.00 | \$0.00 | \$0.00 |
| 040 - STREET & BRIDGE | \$67,646.42 | \$48,660.45 | \$18,985.97 | \$0.00 | \$0.00 | \$0.00 |
| 042 - PARK | \$85,957.58 | \$61,832.31 | \$24,125.27 | \$0.00 | \$0.00 | \$0.00 |
| 046 - ESDA | \$1,362.22 | \$979.89 | \$382.33 | \$0.00 | \$0.00 | \$0.00 |
| 047 - SOCIAL SECURITY | \$98,215.19 | \$70,649.64 | \$27,565.55 | \$0.00 | \$0.00 | \$0.00 |
| Totals | \$1,325,945.77 | \$954,452.72 | \$371,493.05 | \$0.00 | \$0.00 | \$0.00 |

Settlement Sheet
Champaign County
1030 - Mahomet

Current Year Taxes Due

| | | |
|-----|------------------------------|-----------------------|
| | Original Amount Due | \$2,267,841.00 |
| + | Supplements | \$80,736.64 |
| - | Cancellations | \$101,687.08 |
| - | Abatements/Refunds | \$0.00 |
| + | Mobile Home | \$0.00 |
| +/- | Road & Bridge Transfer | \$0.00 |
| + | Misc. Adjustments | \$0.00 |
| | Adjusted Amount Due | \$2,246,890.56 |
| + | Prior Year Real Estate Tax | \$0.00 |
| + | Prior Year Mobile Home Tax | \$0.00 |
| + | Prior Year Misc. Adjustments | \$0.00 |
| | Total Amount Due | \$2,246,890.56 |

Current Year Taxes Paid

| | | |
|---|------------------------------|-----------------------|
| + | Real Estate | \$1,600,038.32 |
| + | Railroad | \$0.00 |
| + | Mobile Home | \$0.00 |
| + | Misc. Adjustments | \$0.00 |
| + | Prior Year Real Estate | \$0.00 |
| + | Prior Year Mobile Home | \$0.00 |
| + | Prior Year Misc. Adjustments | \$0.00 |
| - | Abatements/Refunds | \$0.00 |
| | Total Collected | \$1,600,038.32 |
| + | Hold Back | \$0.00 |
| + | County Trustee | \$0.00 |
| + | Forfeited Tax | \$0.00 |
| | Total | \$1,600,038.32 |

Distribution Summary

| Tax Distribution Date | Amount |
|--------------------------------------|-----------------------|
| 06/11/2019 | \$26,365.69 |
| 06/26/2019 | \$474,248.99 |
| 07/26/2019 | \$721,891.04 |
| 08/30/2019 | \$377,532.60 |
| Totals: 4 Distributions | \$1,600,038.32 |
| Grand Totals: 4 Distributions | \$1,600,038.32 |

Fund Summary

| Fund | Amount Collected | Previously Distributed | Current Distribution | Amount Available | Interest | PY Over Distrib |
|-----------------|-----------------------|------------------------|----------------------|------------------|---------------|-----------------|
| 001 - Corporate | \$1,600,038.32 | \$1,222,505.72 | \$377,532.60 | \$0.00 | \$0.00 | \$0.00 |
| Totals | \$1,600,038.32 | \$1,222,505.72 | \$377,532.60 | \$0.00 | \$0.00 | \$0.00 |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|------------------------|---------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| GENERAL CORP. REVENUE | | | | | | | | |
| 01-00-4050 | CITY COURT | 400.00 | 5085.00 | .00 | 7500.00 | 2415.00 | 67.80 | 12205.95 |
| 01-00-4100 | ILLINOIS SALES TAX | 67527.76 | 373847.83 | .00 | 715000.00 | 341152.17 | 52.29 | 897378.37 |
| 01-00-4150 | USE TAX | 20253.64 | 92835.40 | .00 | 218400.00 | 125564.60 | 42.51 | 222840.61 |
| 01-00-4206 | REAL ESTATE TAX | 188626.23 | 649227.81 | .00 | 666260.00 | 17032.19 | 97.44 | 1558396.08 |
| 01-00-4207 | RET-AUDIT | 4380.29 | 15076.41 | .00 | 15400.00 | 323.59 | 97.90 | 36189.17 |
| 01-00-4208 | RET-PD | 63514.20 | 218607.91 | .00 | 224280.00 | 5672.09 | 97.47 | 524742.94 |
| 01-00-4209 | RET-S/A | 17201.76 | 59206.31 | .00 | 60800.00 | 1593.69 | 97.38 | 142117.88 |
| 01-00-4210 | RET-ROAD/BRIDGE | 54920.41 | 109840.82 | .00 | 109500.00 | 340.82- | 100.31 | 263660.15 |
| 01-00-4212 | RET-ESDA | 501.91 | 1727.51 | .00 | 1690.00 | 37.51- | 102.22 | 4146.68 |
| 01-00-4300 | INCOME TAX | 51553.52 | 291941.38 | .00 | 798000.00 | 506058.62 | 36.58 | 700771.43 |
| 01-00-4400 | INTEREST INCOME | 580.90 | 3574.76 | .00 | 6000.00 | 2425.24 | 59.58 | 8580.79 |
| 01-00-4415 | LIQUOR LICENSE FEE | .00 | 580.00 | .00 | 35000.00 | 34420.00 | 1.66 | 1392.22 |
| 01-00-4420 | VIDEO GAMING TAX | 3308.11 | 18048.74 | .00 | 45600.00 | 27551.26 | 39.58 | 43323.90 |
| 01-00-4500 | BUILDING PERMITS & FEES | 5235.34 | 35631.78 | .00 | 55000.00 | 19368.22 | 64.79 | 85529.95 |
| 01-00-4505 | LICENSE AND FEES | 100.00 | 800.00 | .00 | 3300.00 | 2500.00 | 24.24 | 1920.30 |
| 01-00-4510 | FRANCHISE/MAINTENANCE FEE | 29869.32 | 167696.13 | .00 | 370000.00 | 202303.87 | 45.32 | 402535.11 |
| 01-00-4550 | POLICE FINES | 3079.92 | 13969.77 | .00 | 29000.00 | 15030.23 | 48.17 | 33532.81 |
| 01-00-4600 | REPLACEMENT TAX | .00 | 2197.38 | .00 | 5000.00 | 2802.62 | 43.95 | 5274.55 |
| 01-00-4700 | MISC. INCOME | 3119.08 | 3560.18 | .00 | 7000.00 | 3439.82 | 50.86 | 8545.79 |
| 01-00-4800 | REIMBURSEMENT-SRO | 19540.91 | 39081.82 | .00 | 61944.00 | 22862.18 | 63.09 | 93811.37 |
| 01-00-4900 | TRANSFER FROM UTILITY TAX | .00 | .00 | .00 | 200000.00 | 200000.00 | .00 | .00 |
| 01-00-4917 | TRANSFER FROM IMRF | 6167.91 | 34313.96 | .00 | 90872.00 | 56558.04 | 37.76 | 82366.68 |
| 01-00-4919 | TRANSFER FROM SOCIAL SECU | 9279.80 | 49245.44 | .00 | 125445.00 | 76199.56 | 39.26 | 118207.96 |
| 01-00-4920 | TRANSFER FROM SLEP | 805.56 | 4454.44 | .00 | 11025.00 | 6570.56 | 40.40 | 10692.36 |
| ** | TOTAL GENERAL CORP. | 549966.57 | 2190550.78 | .00 | 3862016.00 | 1671465.22 | 56.72 | 5258163.17 |
| ** | TOTAL REVENUE | 549966.57 | 2190550.78 | .00 | 3862016.00 | 1671465.22 | 56.72 | 5258163.17 |
| GENERAL CORP TRANSFERS | | | | | | | | |
| 01-00-7803 | TRANSFER TO RECREATION | .00 | 14000.00 | .00 | 14000.00 | .00 | 100.00 | 33605.37 |
| 01-00-7804 | TRANSFER TO CAP. IMPROVEM | .00 | 100000.00 | .00 | 100000.00 | .00 | 100.00 | 240038.40 |
| 01-00-7806 | TRANSFER TO CR/VRF | .00 | 254743.00 | .00 | 254743.00 | .00 | 100.00 | 611481.03 |
| 01-00-7810 | TRANSFER TO ED | .00 | 50000.00 | .00 | 50000.00 | .00 | 100.00 | 120019.20 |
| 01-00-7817 | TRANSFER TO IMRF | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| 01-00-7819 | TRANSFER TO SS | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| 01-00-7821 | TRANSFER TO PREF-SALES TA | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| 01-00-7822 | TRANSFER TO INSURANCE | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| 01-00-7835 | TRANSFER TO TRANS FACILIT | .00 | .00 | .00 | 80000.00 | 80000.00 | .00 | .00 |
| 01-00-7848 | TRANSFER TO FIBER | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| ** | TOTAL TRANSFER | .00 | 418743.00 | .00 | 593743.00 | 175000.00 | 70.53 | 1005144.02 |
| ** | TOTAL EXPENSE | .00 | 418743.00 | .00 | 593743.00 | 175000.00 | 70.53 | 1005144.02 |
| DEPARTMENT 00 TOTALS | | 549966.57 | 1771807.78 | .00 | 3268273.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|---------------------------|-------------------|------------|------------|---------------|------------------|--------|-------------------|
| | | M-T-D | Y-T-D | | | | | |
| | POLICE EXPENSES | | | | | | | |
| 01-10-7011 | WAGES | 52493.55 | 274951.46 | .00 | 666300.00 | 391348.54 | 41.27 | 659989.10 |
| 01-10-7012 | OVERTIME | 4105.66 | 12135.50 | .00 | 35000.00 | 22864.50 | 34.67 | 29129.86 |
| 01-10-7021 | IMRF | 319.19 | 2018.47 | .00 | 3600.00 | 1581.53 | 56.07 | 4845.10 |
| 01-10-7022 | FICA/MEDICARE | 4082.12 | 20865.85 | .00 | 53649.00 | 32783.15 | 38.89 | 50086.05 |
| 01-10-7023 | SLEP | 805.56 | 4454.44 | .00 | 11025.00 | 6570.56 | 40.40 | 10692.36 |
| 01-10-7024 | POLICE PENSION | .00 | .00 | .00 | 100000.00 | 100000.00 | .00 | .00 |
| 01-10-7060 | ANIMAL CONTROL | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 01-10-7071 | HEALTH/LIFE INSURANCE | 10610.63 | 39495.31 | .00 | 145550.00 | 106054.69 | 27.14 | 94803.91 |
| 01-10-7075 | BUILDING MAINT | 956.04 | 6884.01 | .00 | 19000.00 | 12115.99 | 36.23 | 16524.26 |
| 01-10-7090 | CITY COURT | 2547.00 | 4750.00 | .00 | 9000.00 | 4250.00 | 52.78 | 11401.82 |
| 01-10-7201 | EQUIPMENT - NEW | 431.87 | 9503.68 | .00 | 12000.00 | 2496.32 | 79.20 | 22812.48 |
| 01-10-7211 | EQUIP. MAINT. & REPAIR | 504.18 | 1157.71 | .00 | 2500.00 | 1342.29 | 46.31 | 2778.94 |
| 01-10-7314 | LEGAL FEES | 17.11 | 669.61 | .00 | 7000.00 | 6330.39 | 9.57 | 1607.32 |
| 01-10-7321 | GEN/OFFICE SUPPLIES | 666.31 | 3341.18 | .00 | 4500.00 | 1158.82 | 74.25 | 8020.11 |
| 01-10-7330 | COMPUTER LIC./SUPPORT | 515.79 | 7064.55 | .00 | 16000.00 | 8935.45 | 44.15 | 16957.63 |
| 01-10-7331 | METCAD | .00 | 73006.36 | .00 | 73000.00 | 6.36- | 100.01 | 175243.30 |
| 01-10-7341 | POSTAGE | .47 | .47 | .00 | .00 | .47- | .00 | 1.12 |
| 01-10-7355 | RECRUITMENT/HIRING | 220.00 | 3000.34 | .00 | 6000.00 | 2999.66 | 50.01 | 7201.96 |
| 01-10-7356 | FIRE AND POLICE COMMISSIO | .00 | .00 | .00 | 1500.00 | 1500.00 | .00 | .00 |
| 01-10-7371 | SCHOOLS/TRAINING/TRAVEL | 299.00 | 9379.75 | .00 | 14000.00 | 4620.25 | 67.00 | 22515.00 |
| 01-10-7391 | UTILITIES | 1767.07 | 7493.99 | .00 | 17000.00 | 9506.01 | 44.08 | 17988.45 |
| 01-10-7401 | UNIFORMS | 479.96 | 3541.74 | .00 | 10500.00 | 6958.26 | 33.73 | 8501.53 |
| 01-10-7451 | VEHICLE FUEL | 1375.60 | 8276.29 | .00 | 20000.00 | 11723.71 | 41.38 | 19866.27 |
| 01-10-7454 | VEHICLE MAINT. | 530.24 | 3879.46 | .00 | 8000.00 | 4120.54 | 48.49 | 9312.19 |
| 01-10-7501 | MISCELLANEOUS | 110.06 | 345.27 | .00 | 2000.00 | 1654.73 | 17.26 | 828.78 |
| ** | TOTAL POLICE | 82837.41 | 496215.44 | .00 | 1242124.00 | 745908.56 | 39.95 | 1191107.63 |
| ** | TOTAL EXPENSE | 82837.41 | 496215.44 | .00 | 1242124.00 | 745908.56 | 39.95 | 1191107.63 |
| | DEPARTMENT 10 TOTALS | 82837.41- | 496215.44- | .00 | 1242124.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------------------|---------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| STREET/ALLEY & PUBLIC BUILDING | | | | | | | | |
| 01-20-7011 | WAGES | 22592.95 | 123578.69 | .00 | 299500.00 | 175921.31 | 41.26 | 296636.31 |
| 01-20-7012 | OVERTIME | 854.75 | 4809.33 | .00 | 15000.00 | 10190.67 | 32.06 | 11544.23 |
| 01-20-7015 | TEMPORARY | 2726.62 | 10173.45 | .00 | 30240.00 | 20066.55 | 33.64 | 24420.18 |
| 01-20-7021 | IMRF | 2124.13 | 11670.18 | .00 | 31450.00 | 19779.82 | 37.11 | 28012.91 |
| 01-20-7022 | FICA/MEDICARE | 1955.84 | 10377.81 | .00 | 26373.00 | 15995.19 | 39.35 | 24910.72 |
| 01-20-7071 | HEALTH/LIFE INSURANCE | 4962.29 | 35301.27 | .00 | 62475.00 | 27173.73 | 56.50 | 84736.60 |
| 01-20-7075 | BUILDING MAINT | 257.00 | 7181.19 | .00 | 11000.00 | 3818.81 | 65.28 | 17237.61 |
| 01-20-7085 | CDL TESTING | .00 | .00 | .00 | 700.00 | 700.00 | .00 | .00 |
| 01-20-7100 | CHEMICALS | .00 | .00 | .00 | 2000.00 | 2000.00 | .00 | .00 |
| 01-20-7120 | COMPUTER SUPPORT/IT | 50.00 | 430.00 | .00 | 780.00 | 350.00 | 55.13 | 1032.16 |
| 01-20-7130 | DRAINAGE | 807.90 | 2506.76 | .00 | 25000.00 | 22493.24 | 10.03 | 6017.18 |
| 01-20-7137 | CONTRACTED SERVICES | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 01-20-7142 | ENGINEERING | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 01-20-7201 | EQUIPMENT NEW | 207.96 | 3193.08 | .00 | 12000.00 | 8806.92 | 26.61 | 7664.61 |
| 01-20-7211 | EQUIPMENT & VEHICLE MAINT | 299.23 | 3810.64 | .00 | 13000.00 | 9189.36 | 29.31 | 9146.99 |
| 01-20-7232 | EQUIPMENT RENTAL | 1009.50 | 3775.30 | .00 | 5000.00 | 1224.70 | 75.51 | 9062.16 |
| 01-20-7300 | GIS SERVICES | .00 | 2212.81 | .00 | 2450.00 | 237.19 | 90.32 | 5311.59 |
| 01-20-7313 | LEAF COLLECTION | .00 | 495.00 | .00 | 13000.00 | 12505.00 | 3.81 | 1188.19 |
| 01-20-7314 | LEGAL FEES | .00 | .00 | .00 | 4000.00 | 4000.00 | .00 | .00 |
| 01-20-7315 | LEASE PAYMENT | .00 | 105073.18 | .00 | 105100.00 | 26.82 | 99.97 | 252215.98 |
| 01-20-7322 | OFFICE SUPPLIES | 123.06 | 123.06 | .00 | 500.00 | 376.94 | 24.61 | 295.39 |
| 01-20-7351 | PUBLISHING | .00 | 251.37 | .00 | 1000.00 | 748.63 | 25.14 | 603.38 |
| 01-20-7355 | RECRUITMENT/HIRING | .00 | 36.75 | .00 | 100.00 | 63.25 | 36.75 | 88.21 |
| 01-20-7361 | STREET/SIDEWALK REPAIR & | 3633.03 | 14860.09 | .00 | 24000.00 | 9139.91 | 61.92 | 35669.92 |
| 01-20-7371 | SCHOOLS/TRAINING/TRAVEL | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 01-20-7375 | SHOP SUPPLIES | 991.88 | 4539.85 | .00 | 7800.00 | 3260.15 | 58.20 | 10897.38 |
| 01-20-7379 | STREET LIGHTING | 2408.11 | 12234.43 | .00 | 31200.00 | 18965.57 | 39.21 | 29367.33 |
| 01-20-7380 | TREE/BRUSH COLLECTION | 14235.00 | 39582.50 | .00 | 82050.00 | 42467.50 | 48.24 | 95013.20 |
| 01-20-7385 | FORESTRY SERVICE | 5525.00 | 33455.00 | .00 | 60000.00 | 26545.00 | 55.76 | 80304.84 |
| 01-20-7391 | UTILITIES | 1076.93 | 6882.35 | .00 | 15000.00 | 8117.65 | 45.88 | 16520.28 |
| 01-20-7401 | UNIFORMS | .00 | 573.87 | .00 | 1250.00 | 676.13 | 45.91 | 1377.50 |
| 01-20-7451 | VEHICLE & EQUIPMENT FUEL | 572.42 | 5945.60 | .00 | 22500.00 | 16554.40 | 26.42 | 14271.72 |
| 01-20-7501 | MISCELLANEOUS | 79.39 | 346.44 | .00 | 1500.00 | 1153.56 | 23.10 | 831.58 |
| 01-20-7900 | FACILITY DEBT SERVICE TRA | .00 | 93880.00 | .00 | 93880.00 | .00 | 100.00 | 225348.05 |
| ** | TOTAL S/A | 66492.99 | 537300.00 | .00 | 1002848.00 | 465548.00 | 53.58 | 1289726.35 |
| ** | TOTAL EXPENSE | 66492.99 | 537300.00 | .00 | 1002848.00 | 465548.00 | 53.58 | 1289726.35 |
| DEPARTMENT 20 TOTALS | | 66492.99- | 537300.00- | .00 | 1002848.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | ADMINISTRATION EXPENSES | | | | | | | |
| 01-30-7011 | WAGES | 22289.84 | 122346.75 | .00 | 294570.00 | 172223.25 | 41.53 | 293679.18 |
| 01-30-7012 | OVERTIME | 23.25 | 1362.80 | .00 | 4000.00 | 2637.20 | 34.07 | 3271.24 |
| 01-30-7015 | PART-TIME/TEMP | .00 | 54.01 | .00 | 3000.00 | 2945.99 | 1.80 | 129.64 |
| 01-30-7019 | WAGES-ELECTED | 2250.00 | 12100.00 | .00 | 31500.00 | 19400.00 | 38.41 | 29044.64 |
| 01-30-7021 | IMRF | 2062.36 | 11450.06 | .00 | 29857.00 | 18406.94 | 38.35 | 27484.54 |
| 01-30-7022 | FICA/MEDICARE | 1868.58 | 10344.35 | .00 | 25480.00 | 15135.65 | 40.60 | 24830.41 |
| 01-30-7071 | HEALTH/LIFE INSURANCE | 3853.67 | 19329.30 | .00 | 42500.00 | 23170.70 | 45.48 | 46397.74 |
| 01-30-7075 | BUILDING MAINT | 1413.49 | 9629.53 | .00 | 67500.00 | 57870.47 | 14.27 | 23114.57 |
| 01-30-7110 | AUDIT FEES | 2950.00 | 12700.00 | .00 | 25000.00 | 12300.00 | 50.80 | 30484.87 |
| 01-30-7115 | BOARD EXPENSES | .00 | 4300.83 | .00 | 7000.00 | 2699.17 | 61.44 | 10323.64 |
| 01-30-7120 | BOARD MEMBERSHIP, FEES, SUB | .00 | .00 | .00 | 1500.00 | 1500.00 | .00 | .00 |
| 01-30-7126 | ADMIN. SUB, PUB., MEMBERSH | .00 | 160.00 | .00 | 2000.00 | 1840.00 | 8.00 | 384.06 |
| 01-30-7128 | CODIFICATION | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 01-30-7130 | COMPUTER SUPPORT/IT | 300.99 | 10658.82 | .00 | 20000.00 | 9341.18 | 53.29 | 25585.26 |
| 01-30-7135 | CONFERENCE/TRAVEL-ADMIN. | 42.44 | 118.56 | .00 | 7000.00 | 6881.44 | 1.69 | 284.58 |
| 01-30-7137 | CONTRACTED SERVICES | .00 | 6376.00 | .00 | 7000.00 | 624.00 | 91.09 | 15304.84 |
| 01-30-7142 | ENGINEERING | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 01-30-7201 | EQUIPMENT NEW | 790.00 | 3188.67 | .00 | 10000.00 | 6811.33 | 31.89 | 7654.03 |
| 01-30-7211 | EQUIPMENT MAINT. & REPAIR | 62.82 | 1595.65 | .00 | 3500.00 | 1904.35 | 45.59 | 3830.17 |
| 01-30-7300 | GIS SERVICES | .00 | 2212.79 | .00 | 2600.00 | 387.21 | 85.11 | 5311.54 |
| 01-30-7314 | LEGAL FEES-ADMINISTRATION | 3937.50 | 19035.00 | .00 | 65000.00 | 45965.00 | 29.28 | 45691.31 |
| 01-30-7322 | OFFICE SUPPLIES | 165.96 | 1393.83 | .00 | 5000.00 | 3606.17 | 27.88 | 3345.72 |
| 01-30-7341 | POSTAGE | 378.53 | 678.88 | .00 | 2000.00 | 1321.12 | 33.94 | 1629.57 |
| 01-30-7345 | PROPERTY ACQUISITION | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| 01-30-7350 | PUBLISHING-ADMINISTRATION | .00 | 31.57 | .00 | 1050.00 | 1018.43 | 3.01 | 75.78 |
| 01-30-7355 | RECRUITMENT/HIRING | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 01-30-7371 | SCHOOLS/TRAINING/TRAVEL | .00 | 902.96 | .00 | 5000.00 | 4097.04 | 18.06 | 2167.45 |
| 01-30-7376 | TAX REBATE-TAXES | 1959.74 | 3496.32 | .00 | 5600.00 | 2103.68 | 62.43 | 8392.51 |
| 01-30-7391 | UTILITIES | 1280.65 | 5441.11 | .00 | 16000.00 | 10558.89 | 34.01 | 13060.75 |
| 01-30-7401 | UNIFORMS | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 01-30-7451 | VEHICLE FUEL | 52.10 | 237.04 | .00 | 500.00 | 262.96 | 47.41 | 568.98 |
| 01-30-7454 | VEHICLE MAINTENANCE | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 01-30-7501 | MISCELLANEOUS | 116.09 | 507.56 | .00 | 10000.00 | 9492.44 | 5.08 | 1218.33 |
| ** | TOTAL ADMINISTRATION EXPENS | 45798.01 | 259652.39 | .00 | 744157.00 | 484504.61 | 34.89 | 623265.45 |
| ** | TOTAL EXPENSE | 45798.01 | 259652.39 | .00 | 744157.00 | 484504.61 | 34.89 | 623265.45 |
| | DEPARTMENT 30 TOTALS | 45798.01- | 259652.39- | .00 | 744157.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------------------|-----------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| COMMUNITY DEVELOPMENT EXPENSES | | | | | | | | |
| 01-40-7011 | WAGES | 13881.76 | 75294.92 | .00 | 191100.00 | 115805.08 | 39.40 | 180736.72 |
| 01-40-7012 | OVERTIME | .89 | 133.13 | .00 | 500.00 | 366.87 | 26.63 | 319.56 |
| 01-40-7015 | TEMPORARY/PART-TIME | .00 | 1025.99 | .00 | 4000.00 | 2974.01 | 25.65 | 2462.77 |
| 01-40-7019 | PLAN AND ZONING COMMISSIO | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 01-40-7021 | IMRF | 1246.79 | 6884.51 | .00 | 19560.00 | 12675.49 | 35.20 | 16525.46 |
| 01-40-7022 | FICA/MEDICARE | 1025.61 | 5663.18 | .00 | 15193.00 | 9529.82 | 37.27 | 13593.80 |
| 01-40-7050 | BOARD OF APPEALS | .00 | .00 | .00 | 300.00 | 300.00 | .00 | .00 |
| 01-40-7071 | HEALTH INSURANCE | 3146.96 | 15725.32 | .00 | 39500.00 | 23774.68 | 39.81 | 37746.80 |
| 01-40-7120 | MEMBERSHIP | .00 | 263.00 | .00 | 1500.00 | 1237.00 | 17.53 | 631.30 |
| 01-40-7126 | SUBSCRIPTIONS | .00 | .00 | .00 | 400.00 | 400.00 | .00 | .00 |
| 01-40-7130 | COMPUTER SUPPORT/IT | 200.00 | 1785.00 | .00 | 4000.00 | 2215.00 | 44.63 | 4284.68 |
| 01-40-7142 | ENGINEERING | 5776.35 | 22036.02 | .00 | 60000.00 | 37963.98 | 36.73 | 52894.91 |
| 01-40-7145 | PLANNING/DEVELOPMENT | 5186.61 | 29402.82 | .00 | 100000.00 | 70597.18 | 29.40 | 70578.06 |
| 01-40-7212 | EQUIPMENT/TOOLS | .00 | 376.03 | .00 | 9100.00 | 8723.97 | 4.13 | 902.61 |
| 01-40-7300 | GIS SERVICES | .00 | 2212.80 | .00 | 10000.00 | 7787.20 | 22.13 | 5311.56 |
| 01-40-7314 | LEGAL FEES | 5226.00 | 24003.48 | .00 | 70000.00 | 45996.52 | 34.29 | 57617.57 |
| 01-40-7315 | COMPLIANCE/ABATEMENT | .00 | 1935.00 | .00 | 10000.00 | 8065.00 | 19.35 | 4644.74 |
| 01-40-7322 | OFFICE SUPPLIES | 563.67 | 1093.42 | .00 | 1500.00 | 406.58 | 72.89 | 2624.62 |
| 01-40-7341 | POSTAGE | 59.03 | 69.18 | .00 | 300.00 | 230.82 | 23.06 | 166.05 |
| 01-40-7350 | PUBLISHING-P&Z | 43.84- | 43.84- | .00 | 2000.00 | 2043.84 | 2.19- | 105.23- |
| 01-40-7355 | RECRUITMENT/HIRING | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 01-40-7371 | SCHOOLS/TRAINING/TRAVEL | .00 | 79.88 | .00 | 6000.00 | 5920.12 | 1.33 | 191.74 |
| 01-40-7391 | UTILITIES | 370.90 | 1854.90 | .00 | 5000.00 | 3145.10 | 37.10 | 4452.47 |
| 01-40-7400 | CAPITAL IMPROVEMENTS | .00 | .00 | .00 | 69100.00 | 69100.00 | .00 | .00 |
| 01-40-7401 | UNIFORMS | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 01-40-7451 | VEHICLE FUEL | 134.82 | 413.36 | .00 | 500.00 | 86.64 | 82.67 | 992.22 |
| 01-40-7454 | VEHICLE MAINTENANCE | .00 | 10.00 | .00 | 300.00 | 290.00 | 3.33 | 24.00 |
| 01-40-7501 | MISCELLANEOUS | .00 | 8.99 | .00 | 1000.00 | 991.01 | .90 | 21.57 |
| ** | TOTAL COMMUNITY DEVELOPMENT | 36775.55 | 190227.09 | .00 | 624853.00 | 434625.91 | 30.44 | 456618.07 |
| ** | TOTAL EXPENSE | 36775.55 | 190227.09 | .00 | 624853.00 | 434625.91 | 30.44 | 456618.07 |
| DEPARTMENT 40 TOTALS | | 36775.55- | 190227.09- | .00 | 624853.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|--------------------------|-------------------|-----------|------------|---------------|------------------|--------|-------------------|
| | | M-T-D | Y-T-D | | | | | |
| | ENGINEERING EXPENSE | | | | | | | |
| 01-45-7011 | WAGES | 4479.14 | 24619.10 | .00 | 60450.00 | 35830.90 | 40.73 | 59095.29 |
| 01-45-7012 | OVERTIME | .89 | 80.02 | .00 | 1650.00 | 1569.98 | 4.85 | 192.07 |
| 01-45-7015 | TEMPORARY/PART-TIME | 77.51 | 1437.41 | .00 | 1950.00 | 512.59 | 73.71 | 3450.33 |
| 01-45-7021 | IMRF | 415.44 | 2290.74 | .00 | 6405.00 | 4114.26 | 35.76 | 5498.65 |
| 01-45-7022 | FICA/MEDICARE | 347.65 | 1994.25 | .00 | 4751.00 | 2756.75 | 41.98 | 4786.96 |
| 01-45-7071 | HEALTH INSURANCE | 655.39 | 3277.92 | .00 | 8250.00 | 4972.08 | 39.73 | 7868.26 |
| 01-45-7075 | BUILDING MAINTENANCE | 932.44 | 1644.44 | .00 | 2500.00 | 855.56 | 65.78 | 3947.28 |
| 01-45-7120 | MEMBERSHIP | .00 | 51.00 | .00 | 500.00 | 449.00 | 10.20 | 122.41 |
| 01-45-7130 | COMPUTER SUPPORT/IT | 2260.00 | 2640.00 | .00 | 3400.00 | 760.00 | 77.65 | 6337.01 |
| 01-45-7142 | ENGINEERING CONSULTING | .00 | 4958.00 | .00 | 20000.00 | 15042.00 | 24.79 | 11901.10 |
| 01-45-7211 | EQUIPMENT MAINT.&REPAIRS | .00 | .00 | .00 | 2400.00 | 2400.00 | .00 | .00 |
| 01-45-7212 | EQUIP/MAINT/TOOLS | 234.13 | 2731.72 | .00 | 2400.00 | 331.72- | 113.82 | 6557.17 |
| 01-45-7300 | GIS SERVICES | .00 | 2212.80 | .00 | 2450.00 | 237.20 | 90.32 | 5311.56 |
| 01-45-7314 | LEGAL | .00 | 607.50 | .00 | 6000.00 | 5392.50 | 10.13 | 1458.23 |
| 01-45-7322 | OFFICE SUPPLIES | 623.52 | 715.00 | .00 | 500.00 | 215.00- | 143.00 | 1716.27 |
| 01-45-7341 | POSTAGE | .00 | .00 | .00 | 150.00 | 150.00 | .00 | .00 |
| 01-45-7350 | PUBLISHING | 212.52 | 726.29 | .00 | 750.00 | 23.71 | 96.84 | 1743.37 |
| 01-45-7355 | RECRUITMENT/HIRING | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 01-45-7371 | SCHOOLS/TRAINING/TRAVEL | .00 | 531.00 | .00 | 500.00 | 31.00- | 106.20 | 1274.60 |
| 01-45-7391 | UTILITIES | 259.75 | 1253.61 | .00 | 5000.00 | 3746.39 | 25.07 | 3009.14 |
| 01-45-7401 | UNIFORMS | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 01-45-7451 | VEHICLE FUEL | .00 | 16.78 | .00 | 1000.00 | 983.22 | 1.68 | 40.27 |
| 01-45-7454 | VEHICLE MAINTENANCE | .00 | 140.00 | .00 | 1500.00 | 1360.00 | 9.33 | 336.05 |
| 01-45-7501 | MISCELLANEOUS | 170.32 | 359.42 | .00 | 750.00 | 390.58 | 47.92 | 862.74 |
| ** | TOTAL EXPENSE | 10668.70 | 52287.00 | .00 | 133656.00 | 81369.00 | 39.12 | 125508.88 |
| | DEPARTMENT 45 TOTALS | 10668.70- | 52287.00- | .00 | 133656.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------------|-------------------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| ** | TOTAL ECONOMIC DEVELOPMENT | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL REVENUE | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | DEPARTMENT 50 TOTALS | .00 | .00 | .00 | .00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | ESDA | | | | | | | |
| 01-60-7100 | DIRECTOR STIPEND | .00 | .00 | .00 | 750.00 | 750.00 | .00 | .00 |
| 01-60-7201 | NEW EQUIPMENT | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 01-60-7211 | EQUIPMENT MAINT. & REPAIR | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 01-60-7321 | SUPPLIES-GENERAL | .00 | .00 | .00 | 550.00 | 550.00 | .00 | .00 |
| 01-60-7391 | UTILITIES | 262.24 | 1320.53 | .00 | 2850.00 | 1529.47 | 46.33 | 3169.77 |
| | ** TOTAL EXPENSE | 262.24 | 1320.53 | .00 | 7650.00 | 6329.47 | 17.26 | 3169.77 |
| | DEPARTMENT 60 TOTALS | 262.24- | 1320.53- | .00 | 7650.00- | | | |
| | ** FUND 01 | 307131.67 | 234805.33 | | | | | |
| EXPENSE TOTAL | | 242834.90 | 1955745.45 | .00 | 4349031.00 | 2393285.55 | 44.96 | |
| REVENUE TOTAL | | 549966.57 | 2190550.78 | .00 | 3862016.00 | 1671465.22 | 56.72 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|-------------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| ===== | | | | | | | | |
| | WATER OPERATIONS & MAINT. REV | | | | | | | |
| 02-00-4100 | WATER BILLING | 82787.66 | 379504.73 | .00 | 866800.00 | 487295.27 | 43.78 | 910957.10 |
| 02-00-4150 | WATER APPLICATION FEES | 560.00 | 2020.00 | .00 | 3200.00 | 1180.00 | 63.13 | 4848.77 |
| 02-00-4201 | FIRE PROTECTION-REAL ESTA | 10950.72 | 37691.01 | .00 | 38600.00 | 908.99 | 97.65 | 90472.89 |
| 02-00-4400 | INTEREST INCOME | 82.67 | 515.45 | .00 | 700.00 | 184.55 | 73.64 | 1237.27 |
| 02-00-4700 | MISCELLANEOUS | 500.00 | 3545.00 | .00 | 4000.00 | 455.00 | 88.63 | 8509.36 |
| ** | TOTAL WATER REVENUES | 94881.05 | 423276.19 | .00 | 913300.00 | 490023.81 | 46.35 | 1016025.42 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 94881.05 | 423276.19 | .00 | 913300.00 | 490023.81 | 46.35 | 1016025.42 |
| | | | | | | | | |
| | WATER EXPENSES | | | | | | | |
| 02-00-7011 | WAGES | 11963.08 | 65145.36 | .00 | 144544.00 | 79398.64 | 45.07 | 156373.88 |
| 02-00-7012 | OVERTIME | 510.18 | 2269.36 | .00 | 5000.00 | 2730.64 | 45.39 | 5447.33 |
| 02-00-7015 | TEMPORARY | 77.48 | 3284.83 | .00 | 4000.00 | 715.17 | 82.12 | 7884.85 |
| 02-00-7021 | IMRF | 1158.32 | 6261.00 | .00 | 14954.00 | 8693.00 | 41.87 | 15028.80 |
| 02-00-7022 | FICA/MEDICARE | 958.78 | 5401.73 | .00 | 11746.00 | 6344.27 | 45.99 | 12966.22 |
| 02-00-7071 | HEALTH/LIFE INSURANCE | 2267.67 | 11339.32 | .00 | 28500.00 | 17160.68 | 39.79 | 27218.72 |
| 02-00-7072 | BAD DEBTS | .00 | .00 | .00 | 2500.00 | 2500.00 | .00 | .00 |
| 02-00-7080 | BUILDING MAINT/GROUNDS | 194.94 | 970.75 | .00 | 10000.00 | 9029.25 | 9.71 | 2330.17 |
| 02-00-7100 | CHEMICALS | 8206.39 | 25049.58 | .00 | 61000.00 | 35950.42 | 41.06 | 60128.61 |
| 02-00-7120 | COMPUTER SUPPORT/IT | 50.00 | 430.00 | .00 | 1350.00 | 920.00 | 31.85 | 1032.16 |
| 02-00-7130 | DISTRIBUTION COST | 1127.00 | 3079.37 | .00 | 6000.00 | 2920.63 | 51.32 | 7391.67 |
| 02-00-7142 | ENGINEERING | .00 | 229.04 | .00 | 2380.00 | 2150.96 | 9.62 | 549.78 |
| 02-00-7201 | EQUIPMENT NEW | .00 | 270.73 | .00 | 8400.00 | 8129.27 | 3.22 | 649.85 |
| 02-00-7211 | EQUIPMENT MAINT. & REPAIR | 34.53 | 3192.80 | .00 | 9000.00 | 5807.20 | 35.48 | 7663.94 |
| 02-00-7232 | EQUIPMENT RENTAL | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 02-00-7240 | FIRE HYDRANT REPLACE.& MA | 1861.02 | 2995.48 | .00 | 3000.00 | 4.52 | 99.85 | 7190.30 |
| 02-00-7260 | GENERATOR MAINT. & REPAIR | .00 | .00 | .00 | 4000.00 | 4000.00 | .00 | .00 |
| 02-00-7300 | GIS SERVICES | .00 | 2212.80 | .00 | 2000.00 | 212.80 | 110.64 | 5311.56 |
| 02-00-7301 | INSURANCE | .00 | .00 | .00 | 13700.00 | 13700.00 | .00 | .00 |
| 02-00-7314 | LEGAL FEES | .00 | 562.50 | .00 | 5500.00 | 4937.50 | 10.23 | 1350.21 |
| 02-00-7315 | LAB FEES | 94.00 | 1037.11 | .00 | 5000.00 | 3962.89 | 20.74 | 2489.46 |
| 02-00-7316 | LAB CHEMICALS | 136.30 | 704.66 | .00 | 3000.00 | 2295.34 | 23.49 | 1691.45 |
| 02-00-7318 | METERS | 1806.52 | 5570.94 | .00 | 20000.00 | 14429.06 | 27.85 | 13372.39 |
| 02-00-7322 | OFFICE SUPPLIES | .00 | 588.58 | .00 | 750.00 | 161.42 | 78.48 | 1412.81 |
| 02-00-7341 | POSTAGE | 328.54 | 2388.79 | .00 | 5500.00 | 3111.21 | 43.43 | 5734.01 |
| 02-00-7350 | PUBLISHING | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 02-00-7355 | RECRUITMENT/HIRING | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 02-00-7371 | SCHOOLS & TRAINING | .00 | 313.19 | .00 | 1500.00 | 1186.81 | 20.88 | 751.77 |
| 02-00-7375 | SHOP SUPPLIES | 280.69 | 1585.22 | .00 | 3500.00 | 1914.78 | 45.29 | 3805.13 |
| 02-00-7391 | UTILITIES | 6833.25 | 30006.14 | .00 | 78000.00 | 47993.86 | 38.47 | 72026.26 |
| 02-00-7401 | UNIFORMS | .00 | 175.49 | .00 | 850.00 | 674.51 | 20.65 | 421.24 |
| 02-00-7451 | VEHICLE FUEL | 282.13 | 1422.39 | .00 | 3000.00 | 1577.61 | 47.41 | 3414.28 |
| 02-00-7454 | VEHCILE MAINTENANCE | 31.17 | 758.76 | .00 | 2500.00 | 1741.24 | 30.35 | 1821.31 |
| 02-00-7455 | WATER LINE REPAIR | 1873.05 | 4227.45 | .00 | 7000.00 | 2772.55 | 60.39 | 10147.50 |
| 02-00-7456 | WATER SYSTEM MAINTENANCE | .00 | 6091.00 | .00 | 20000.00 | 13909.00 | 30.46 | 14620.73 |
| 02-00-7501 | MISCELLANEOUS | 84.12 | 366.63 | .00 | 750.00 | 383.37 | 48.88 | 880.05 |
| 02-00-7806 | TRANSFER TO ERF/VRF | .00 | 10000.00 | .00 | 10000.00 | .00 | 100.00 | 24003.84 |
| 02-00-7810 | TRANSFER TO CAPITAL IMPRO | .00 | .00 | .00 | 250000.00 | 250000.00 | .00 | .00 |
| 02-00-7815 | TRANSFER TO DEBT RETIREME | .00 | 181618.00 | .00 | 181618.00 | .00 | 100.00 | 435952.95 |
| ** | TOTAL EXPENSE | 40159.16 | 379549.00 | .00 | 932242.00 | 552693.00 | 40.71 | 911063.37 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 54721.89 | 43727.19 | .00 | 18942.00- | | | |
| | | | | | | | | |
| ** FUND 02 | | 54721.89 | 43727.19 | | | | | |
| EXPENSE TOTAL | | 40159.16 | 379549.00 | .00 | 932242.00 | 552693.00 | 40.71 | |
| REVENUE TOTAL | | 94881.05 | 423276.19 | .00 | 913300.00 | 490023.81 | 46.34 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-------------------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| SEWER OPERATIONS & MAINT. REV | | | | | | | | |
| 03-00-4100 | WASTEWATER BILLING | 138275.93 | 643292.90 | .00 | 1530000.00 | 886707.10 | 42.05 | 1544150.02 |
| 03-00-4150 | WASTEWATER APPLICATION FE | 580.00 | 2040.00 | .00 | 3200.00 | 1160.00 | 63.75 | 4896.78 |
| 03-00-4400 | INTEREST INCOME | 156.58 | 987.91 | .00 | 1200.00 | 212.09 | 82.33 | 2371.36 |
| ** | TOTAL SEWER REVENUES | 139012.51 | 646320.81 | .00 | 1534400.00 | 888079.19 | 42.12 | 1551418.17 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 139012.51 | 646320.81 | .00 | 1534400.00 | 888079.19 | 42.12 | 1551418.17 |
| SEWER EXPENSES | | | | | | | | |
| 03-00-7011 | WAGES | 13743.54 | 76330.49 | .00 | 185104.00 | 108773.51 | 41.24 | 183222.49 |
| 03-00-7012 | OVERTIME | 479.24 | 1403.78 | .00 | 5000.00 | 3596.22 | 28.08 | 3369.61 |
| 03-00-7015 | TEMPORARY | 77.51 | 3285.26 | .00 | 2500.00 | 785.26 | 131.41 | 7885.88 |
| 03-00-7021 | IMRF | 1321.49 | 7223.25 | .00 | 19010.00 | 11786.75 | 38.00 | 17338.57 |
| 03-00-7022 | FICA/MEDICARE | 1092.96 | 6192.94 | .00 | 17520.00 | 11327.06 | 35.35 | 14865.43 |
| 03-00-7071 | HEALTH/LIFE INSURANCE | 2892.48 | 14463.34 | .00 | 36410.00 | 21946.66 | 39.72 | 34717.57 |
| 03-00-7072 | BAD DEBTS | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 03-00-7080 | BUILDING MAINT/GROUNDS | 706.24 | 3281.41 | .00 | 11000.00 | 7718.59 | 29.83 | 7876.64 |
| 03-00-7100 | CHEMICALS | 5250.94 | 9280.31 | .00 | 12000.00 | 2719.69 | 77.34 | 22276.30 |
| 03-00-7120 | COMPUTER SUPPORT/IT | 100.00 | 500.00 | .00 | 1700.00 | 1200.00 | 29.41 | 1200.19 |
| 03-00-7142 | ENGINEERING | 132.00 | 1149.50 | .00 | 3450.00 | 2300.50 | 33.32 | 2759.24 |
| 03-00-7201 | EQUIPMENT NEW | .00 | 270.73 | .00 | 8400.00 | 8129.27 | 3.22 | 649.85 |
| 03-00-7211 | EQUIPMENT MAINT. & REPAIR | 1615.05 | 9134.68 | .00 | 30000.00 | 20865.32 | 30.45 | 21926.74 |
| 03-00-7260 | GENERATOR MAINT.& REPAIR | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| 03-00-7300 | GIS SERVICES | .00 | 2212.80 | .00 | 2500.00 | 287.20 | 88.51 | 5311.56 |
| 03-00-7301 | INSURANCE | .00 | .00 | .00 | 16915.00 | 16915.00 | .00 | .00 |
| 03-00-7312 | LAB SUPPLIES | 437.65 | 673.73 | .00 | 3000.00 | 2326.27 | 22.46 | 1617.21 |
| 03-00-7314 | LEGAL FEES | .00 | 562.50 | .00 | 4000.00 | 3437.50 | 14.06 | 1350.21 |
| 03-00-7315 | LAB FEES | .00 | 291.75 | .00 | 2000.00 | 1708.25 | 14.59 | 700.31 |
| 03-00-7318 | METERS | 1236.52 | 6140.26 | .00 | 20000.00 | 13859.74 | 30.70 | 14738.98 |
| 03-00-7320 | LIFT STATION MAINTENANCE | 916.77 | 2778.79 | .00 | 5000.00 | 2221.21 | 55.58 | 6670.16 |
| 03-00-7322 | OFFICE SUPPLIES | 73.98 | 151.09 | .00 | 1000.00 | 848.91 | 15.11 | 362.67 |
| 03-00-7341 | POSTAGE | 328.54 | 2388.79 | .00 | 6500.00 | 4111.21 | 36.75 | 5734.01 |
| 03-00-7342 | PERMIT FEES | .00 | 10000.00 | .00 | 10000.00 | .00 | 100.00 | 24003.84 |
| 03-00-7350 | PUBLISHING | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 03-00-7355 | RECRUITMEN/HIRING | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 03-00-7371 | SCHOOLS & TRAINING | .00 | 294.50 | .00 | 1500.00 | 1205.50 | 19.63 | 706.91 |
| 03-00-7374 | WASTEWATER LINE REPAIR | .00 | 1078.88 | .00 | 3000.00 | 1921.12 | 35.96 | 2589.72 |
| 03-00-7375 | SHOP SUPPLIES | 228.13 | 1385.11 | .00 | 3500.00 | 2114.89 | 39.57 | 3324.79 |
| 03-00-7380 | SLUDGE REMOVAL | .00 | .00 | .00 | 33000.00 | 33000.00 | .00 | .00 |
| 03-00-7391 | UTILITIES | 8432.77 | 34166.44 | .00 | 88000.00 | 53833.56 | 38.83 | 82012.57 |
| 03-00-7401 | UNIFORMS | .00 | .00 | .00 | 850.00 | 850.00 | .00 | .00 |
| 03-00-7451 | VEHICLE FUEL | 282.14 | 1515.98 | .00 | 4000.00 | 2484.02 | 37.90 | 3638.93 |
| 03-00-7454 | VEHICLE MAINTENANCE | .00 | 37.11 | .00 | 2500.00 | 2462.89 | 1.48 | 89.07 |
| 03-00-7501 | MISCELLANEOUS | 47.32 | 479.75 | .00 | 1000.00 | 520.25 | 47.98 | 1151.58 |
| 03-00-7806 | TRANSFER TO CR/VRF | .00 | 30000.00 | .00 | 30000.00 | .00 | 100.00 | 72011.52 |
| 03-00-7807 | TRANSFER TO WWTP | .00 | 300000.00 | .00 | 600000.00 | 300000.00 | 50.00 | 720115.21 |
| 03-00-7810 | TRANSFER TO CAPITAL IMPRO | .00 | .00 | .00 | 500000.00 | 500000.00 | .00 | .00 |
| 03-00-7815 | TRANSFER TO DEBT RETIREME | .00 | 54249.00 | .00 | 54249.00 | .00 | 100.00 | 130218.43 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | 39395.27 | 580922.17 | .00 | 1734308.00 | 1153385.83 | 33.50 | 1394436.31 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 99617.24 | 65398.64 | .00 | 199908.00- | | | |
| | | | | | | | | |
| ** FUND 03 | | 99617.24 | 65398.64 | | | | | |
| EXPENSE TOTAL | | 39395.27 | 580922.17 | .00 | 1734308.00 | 1153385.83 | 33.49 | |
| REVENUE TOTAL | | 139012.51 | 646320.81 | .00 | 1534400.00 | 888079.19 | 42.12 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | SEWER CAP. IMP. REVENUE | | | | | | | |
| 04-00-4300 | CONNECTION FEES | 6975.00 | 36780.45 | .00 | 92000.00 | 55219.55 | 39.98 | 88287.20 |
| 04-00-4400 | INTEREST INCOME | 155.85 | 10651.73 | .00 | 21000.00 | 10348.27 | 50.72 | 25568.24 |
| 04-00-4900 | TRANSFER FROM WWOM | .00 | .00 | .00 | 500000.00 | 500000.00 | .00 | .00 |
| ** | TOTAL SEWER CAPITAL IMP. RE | 7130.85 | 47432.18 | .00 | 613000.00 | 565567.82 | 7.74 | 113855.44 |
| ** | TOTAL REVENUE | 7130.85 | 47432.18 | .00 | 613000.00 | 565567.82 | 7.74 | 113855.44 |
| | S.C.I. EXPENSES | | | | | | | |
| 04-00-7142 | ENGINEERING | .00 | 2329.54 | .00 | 10000.00 | 7670.46 | 23.30 | 5591.79 |
| 04-00-7314 | LEGAL | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 04-00-7400 | CAPITAL IMPROVEMENTS | 1528.22 | 23461.64 | .00 | 445000.00 | 421538.36 | 5.27 | 56316.94 |
| ** | TOTAL S.C.I. EXPENSES | 1528.22 | 25791.18 | .00 | 460000.00 | 434208.82 | 5.61 | 61908.73 |
| ** | TOTAL EXPENSE | 1528.22 | 25791.18 | .00 | 460000.00 | 434208.82 | 5.61 | 61908.73 |
| | DEPARTMENT 00 TOTALS | 5602.63 | 21641.00 | .00 | 153000.00 | | | |
| ** | FUND 04 | 5602.63 | 21641.00 | | | | | |
| EXPENSE TOTAL | | 1528.22 | 25791.18 | .00 | 460000.00 | 434208.82 | 5.60 | |
| REVENUE TOTAL | | 7130.85 | 47432.18 | .00 | 613000.00 | 565567.82 | 7.73 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | WATER CAP. IMP. REVENUE | | | | | | | |
| 05-00-4300 | CONNECTION FEES | 3495.00 | 28589.76 | .00 | 44200.00 | 15610.24 | 64.68 | 68626.40 |
| 05-00-4400 | INTEREST INCOME | 84.44 | 439.26 | .00 | 800.00 | 360.74 | 54.91 | 1054.39 |
| 05-00-4660 | EXTENSION PAYMENTS | .00 | 2380.00 | .00 | 2000.00 | 380.00- | 119.00 | 5712.91 |
| 05-00-4900 | TRANSFER FROM WOM | .00 | .00 | .00 | 250000.00 | 250000.00 | .00 | .00 |
| ** | TOTAL WATER CAPITAL IMP. RE | 3579.44 | 31409.02 | .00 | 297000.00 | 265590.98 | 10.58 | 75393.71 |
| ** | TOTAL REVENUE | 3579.44 | 31409.02 | .00 | 297000.00 | 265590.98 | 10.58 | 75393.71 |
| | W.C.I. EXPENSES | | | | | | | |
| 05-00-7142 | ENGINEERING | .00 | 1432.54 | .00 | 5000.00 | 3567.46 | 28.65 | 3438.64 |
| 05-00-7314 | LEGAL | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 05-00-7400 | CAPITAL IMPROVEMENTS | 7045.51 | 14601.71 | .00 | 55000.00 | 40398.29 | 26.55 | 35049.71 |
| ** | TOTAL W.C.I. EXPENSES | 7045.51 | 16034.25 | .00 | 65000.00 | 48965.75 | 24.67 | 38488.35 |
| ** | TOTAL EXPENSE | 7045.51 | 16034.25 | .00 | 65000.00 | 48965.75 | 24.67 | 38488.35 |
| | DEPARTMENT 00 TOTALS | 3466.07- | 15374.77 | .00 | 232000.00 | | | |
| ** | FUND 05 | 3466.07- | 15374.77 | | | | | |
| EXPENSE TOTAL | | 7045.51 | 16034.25 | .00 | 65000.00 | 48965.75 | 24.66 | |
| REVENUE TOTAL | | 3579.44 | 31409.02 | .00 | 297000.00 | 265590.98 | 10.57 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 06-00-4400 | WATER/SEWER BOND REVENUE | | | | | | | |
| | INTEREST INCOME | 174.52 | 682.86 | .00 | 1200.00 | 517.14 | 56.91 | 1639.12 |
| 06-00-4900 | TRANSFER TO BOND FUND | .00 | 235867.00 | .00 | 235867.00 | .00 | 100.00 | 566171.38 |
| ** | TOTAL BOND REVENUE | 174.52 | 236549.86 | .00 | 237067.00 | 517.14 | 99.78 | 567810.51 |
| ** | TOTAL REVENUE | 174.52 | 236549.86 | .00 | 237067.00 | 517.14 | 99.78 | 567810.51 |
| | BOND EXPENSES | | | | | | | |
| 06-00-7900 | BOND PAYMENT-INTEREST & F | .00 | 15762.50 | .00 | 31525.00 | 15762.50 | 50.00 | 37836.05 |
| 06-00-7950 | BOND PAYMENT-PRINCIPAL | .00 | .00 | .00 | 225000.00 | 225000.00 | .00 | .00 |
| 06-00-7975 | FEES | .00 | 142.67 | .00 | 900.00 | 757.33 | 15.85 | 342.46 |
| ** | TOTAL BOND EXPENSES | .00 | 15905.17 | .00 | 257425.00 | 241519.83 | 6.18 | 38178.51 |
| ** | TOTAL EXPENSE | .00 | 15905.17 | .00 | 257425.00 | 241519.83 | 6.18 | 38178.51 |
| | DEPARTMENT 00 TOTALS | 174.52 | 220644.69 | .00 | 20358.00- | | | |
| ** | FUND 06 | 174.52 | 220644.69 | | | | | |
| EXPENSE TOTAL | | .00 | 15905.17 | .00 | 257425.00 | 241519.83 | 6.17 | |
| REVENUE TOTAL | | 174.52 | 236549.86 | .00 | 237067.00 | 517.14 | 99.78 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-------------------------------|------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| ECONOMIC DEVELOPMENT REVENUES | | | | | | | | |
| 10-00-4400 | INTEREST INCOME | 52.55 | 198.60 | .00 | 250.00 | 51.40 | 79.44 | 476.71 |
| 10-00-4425 | MOTEL TAX | 284.35 | 776.60 | .00 | 2400.00 | 1623.40 | 32.36 | 1864.13 |
| 10-00-4900 | TRANSFER FROM GC | .00 | 50000.00 | .00 | 50000.00 | .00 | 100.00 | 120019.20 |
| ** | TOTAL ED REVENUES | 336.90 | 50975.20 | .00 | 52650.00 | 1674.80 | 96.82 | 122360.05 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 336.90 | 50975.20 | .00 | 52650.00 | 1674.80 | 96.82 | 122360.05 |
| | | | | | | | | |
| ECONOMIC DEVELOPMENT EXPENSES | | | | | | | | |
| 10-00-7120 | MEMBERSHIP | .00 | 1550.00 | .00 | 14075.00 | 12525.00 | 11.01 | 3720.59 |
| 10-00-7135 | CHRISTMAS DECORATIONS | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 10-00-7137 | CONTRACTUAL SERVICES | .00 | .00 | .00 | 35000.00 | 35000.00 | .00 | .00 |
| 10-00-7330 | MARKETING/PROMOTIONS | .00 | 285.00 | .00 | 40000.00 | 39715.00 | .71 | 684.10 |
| 10-00-7501 | COMMUNITY ENHANCEMENTS | .00 | 387.16 | .00 | 20000.00 | 19612.84 | 1.94 | 929.33 |
| 10-00-7810 | TOURISM | .00 | 6000.00 | .00 | 6500.00 | 500.00 | 92.31 | 14402.30 |
| ** | TOTAL ED EXPENSES | .00 | 8222.16 | .00 | 116575.00 | 108352.84 | 7.05 | 19736.34 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | .00 | 8222.16 | .00 | 116575.00 | 108352.84 | 7.05 | 19736.34 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 336.90 | 42753.04 | .00 | 63925.00- | | | |
| | | | | | | | | |
| ** FUND 10 | | 336.90 | 42753.04 | | | | | |
| EXPENSE TOTAL | | .00 | 8222.16 | .00 | 116575.00 | 108352.84 | 7.05 | |
| REVENUE TOTAL | | 336.90 | 50975.20 | .00 | 52650.00 | 1674.80 | 96.81 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|--------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| RECREATION REVENUE | | | | | | | | |
| 11-00-4100 | CONCESSION STAND INCOME | 50.00 | 6731.81 | .00 | 6000.00 | 731.81- | 112.20 | 16158.92 |
| 11-00-4200 | SCHOLARSHIPS/DONATIONS | 500.00 | 1959.00 | .00 | 25000.00 | 23041.00 | 7.84 | 4702.35 |
| 11-00-4400 | INTEREST INCOME | 52.06 | 281.78 | .00 | 450.00 | 168.22 | 62.62 | 676.38 |
| 11-00-4500 | FIELD RENTALS | .00 | 7503.00 | .00 | 8000.00 | 497.00 | 93.79 | 18010.08 |
| 11-00-4700 | MISCELLANEOUS INCOME | .00 | 2630.00 | .00 | 2000.00 | 630.00- | 131.50 | 6313.01 |
| 11-00-4900 | TRANSFER FROM GC | .00 | 14000.00 | .00 | 14000.00 | .00 | 100.00 | 33605.37 |
| 11-00-4910 | REGISTRATION FEES | 2817.00 | 53637.00 | .00 | 145000.00 | 91363.00 | 36.99 | 128749.39 |
| 11-00-4917 | TRANSFER FROM IMRF | 615.03 | 3397.48 | .00 | 9020.00 | 5622.52 | 37.67 | 8155.25 |
| 11-00-4919 | TRANSFER FROM SS | 516.13 | 3281.77 | .00 | 7221.00 | 3939.23 | 45.45 | 7877.50 |
| ** | TOTAL RECREATION REVENUE | 4550.22 | 93421.84 | .00 | 216691.00 | 123269.16 | 43.11 | 224248.29 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 4550.22 | 93421.84 | .00 | 216691.00 | 123269.16 | 43.11 | 224248.29 |
| | | | | | | | | |
| RECREATION EXPENSES | | | | | | | | |
| 11-00-7011 | WAGES-DIR,COORD,SEC | 6634.49 | 36590.95 | .00 | 87700.00 | 51109.05 | 41.72 | 87832.33 |
| 11-00-7012 | OVERTIME | .89 | 53.37 | .00 | 2500.00 | 2446.63 | 2.13 | 128.10 |
| 11-00-7015 | TEMPORARY/PART-TIME | .00 | 156.75 | .00 | 800.00 | 643.25 | 19.59 | 376.26 |
| 11-00-7018 | IMRF | 615.03 | 3397.48 | .00 | 9020.00 | 5622.52 | 37.67 | 8155.25 |
| 11-00-7021 | ADVERTISING/HIRING | 139.76 | 183.76 | .00 | 1000.00 | 816.24 | 18.38 | 441.09 |
| 11-00-7022 | FICA/MEDICARE | 505.92 | 2806.69 | .00 | 6900.00 | 4093.31 | 40.68 | 6737.13 |
| 11-00-7050 | CONTRACTED SERVICES | .00 | 148.50 | .00 | .00 | 148.50- | .00 | 356.45 |
| 11-00-7060 | COPIER COST | 55.05 | 55.05 | .00 | 750.00 | 694.95 | 7.34 | 132.14 |
| 11-00-7071 | HEALTH/LIFE | 801.26 | 4008.47 | .00 | 10100.00 | 6091.53 | 39.69 | 9621.86 |
| 11-00-7075 | BUILDING MAINT./JAN | 17.80 | 153.40 | .00 | 1000.00 | 846.60 | 15.34 | 368.21 |
| 11-00-7100 | MAINTENANCE AND REPAIRS | 128.70 | 485.20 | .00 | 3000.00 | 2514.80 | 16.17 | 1164.66 |
| 11-00-7120 | COMPUTER SUPPORT/IT | 75.00 | 645.00 | .00 | 1080.00 | 435.00 | 59.72 | 1548.24 |
| 11-00-7130 | DISPOSAL SERVICE | 125.92 | 314.80 | .00 | 750.00 | 435.20 | 41.97 | 755.64 |
| 11-00-7190 | HARDWARE/SOFTWARE | 30.00 | 2290.00 | .00 | 2500.00 | 210.00 | 91.60 | 5496.87 |
| 11-00-7201 | EQUIPMENT, NEW | 209.88 | 1805.14 | .00 | 4000.00 | 2194.86 | 45.13 | 4333.02 |
| 11-00-7322 | OFFICE SUPPLIES | 249.87 | 435.36 | .00 | 2000.00 | 1564.64 | 21.77 | 1045.03 |
| 11-00-7341 | POSTAGE | 41.83 | 48.53 | .00 | 200.00 | 151.47 | 24.27 | 116.49 |
| 11-00-7350 | PROGRAM GUIDE | .00 | .00 | .00 | 4800.00 | 4800.00 | .00 | .00 |
| 11-00-7371 | SCHOOLS/TRAINING/TRAVEL | .00 | .00 | .00 | 2500.00 | 2500.00 | .00 | .00 |
| 11-00-7391 | UTILITIES | 586.87 | 2883.31 | .00 | 7500.00 | 4616.69 | 38.44 | 6921.05 |
| 11-00-7420 | SALES TAX | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 11-00-7451 | VEHICLE FUEL | 92.73 | 347.55 | .00 | 2300.00 | 1952.45 | 15.11 | 834.25 |
| 11-00-7454 | VEHICLE MAINTENANCE | .00 | 31.17 | .00 | 1200.00 | 1168.83 | 2.60 | 74.81 |
| 11-00-7501 | MISCELLANEOUS | 45.65 | 45.65 | .00 | 1300.00 | 1254.35 | 3.51 | 109.57 |
| 11-00-7806 | TRANSFER TO VR/CE | .00 | 5000.00 | .00 | 5000.00 | .00 | 100.00 | 12001.92 |
| ** | TOTAL RECREATION | 10356.65 | 61886.13 | .00 | 158000.00 | 96113.87 | 39.17 | 148550.48 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | 10356.65 | 61886.13 | .00 | 158000.00 | 96113.87 | 39.17 | 148550.48 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 5806.43- | 31535.71 | .00 | 58691.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 11-10-7050 | CONTRACTED EMPLOYEES | 2554.50 | 7371.50 | .00 | 19000.00 | 11628.50 | 38.80 | 17694.43 |
| 11-10-7060 | CONTRACTED EMPLOYEES-NON | 1458.00 | 9963.50 | .00 | 11500.00 | 1536.50 | 86.64 | 23916.22 |
| 11-10-7100 | FIELD MAINTENANCE | .00 | 1190.78 | .00 | 6000.00 | 4809.22 | 19.85 | 2858.32 |
| 11-10-7110 | ADULT LEAGUE SOFTBALL | .00 | 71.98 | .00 | 750.00 | 678.02 | 9.60 | 172.77 |
| 11-10-7130 | BASEBALL-YOUTH | .00 | 4681.52 | .00 | 5500.00 | 818.48 | 85.12 | 11237.44 |
| 11-10-7170 | SOFTBALL-YOUTH | .00 | 4471.26 | .00 | 5000.00 | 528.74 | 89.43 | 10732.74 |
| 11-10-7195 | T-BALL | .00 | 2100.00 | .00 | 2500.00 | 400.00 | 84.00 | 5040.80 |
| 11-10-7197 | EGG HUNT | .00 | 353.53 | .00 | 500.00 | 146.47 | 70.71 | 848.60 |
| 11-10-7198 | BASKETBALL-YOUTH | .00 | .00 | .00 | 4500.00 | 4500.00 | .00 | .00 |
| 11-10-7199 | BASKETBALL, ADULT | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 11-10-7200 | TURKEY TROT | .00 | .00 | .00 | 3500.00 | 3500.00 | .00 | .00 |
| 11-10-7210 | SOCCER | 1180.76 | 5059.36 | .00 | 8500.00 | 3440.64 | 59.52 | 12144.40 |
| 11-10-7230 | VOLLEYBALL-GIRLS | .00 | .00 | .00 | 1300.00 | 1300.00 | .00 | .00 |
| 11-10-7232 | DUCK RACE | 1037.50 | 1037.50 | .00 | 2100.00 | 1062.50 | 49.40 | 2490.39 |
| 11-10-7240 | FLAG FOOTBALL | .00 | .00 | .00 | 3400.00 | 3400.00 | .00 | .00 |
| 11-10-7245 | SPECIAL EVENTS | .00 | 3685.00 | .00 | 15000.00 | 11315.00 | 24.57 | 8845.41 |
| 11-10-7410 | REFUNDS PAID | .00 | 370.00 | .00 | 2000.00 | 1630.00 | 18.50 | 888.14 |
| 11-10-7420 | RENTALS | .00 | 1928.00 | .00 | 2700.00 | 772.00 | 71.41 | 4627.94 |
| 11-10-7450 | MISC. PROGRAMS | .00 | .00 | .00 | 1500.00 | 1500.00 | .00 | .00 |
| ** | TOTAL EXPENSE | 6230.76 | 42283.93 | .00 | 95350.00 | 53066.07 | 44.35 | 101497.67 |
| | DEPARTMENT 10 TOTALS | 6230.76- | 42283.93- | .00 | 95350.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 11-20-7011 | WAGES | 133.32 | 6208.84 | .00 | 4200.00 | 2008.84- | 147.83 | 14903.60 |
| 11-20-7022 | FICA/MEDICARE | 10.21 | 475.08 | .00 | 321.00 | 154.08- | 148.00 | 1140.37 |
| 11-20-7100 | FOOD SUPPLIES | 192.14 | 3372.27 | .00 | 4500.00 | 1127.73 | 74.94 | 8094.74 |
| 11-20-7211 | EQUIPMENT MAINTENANCE & R | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 11-20-7501 | MISCELLANEOUS | .00 | 90.47 | .00 | 200.00 | 109.53 | 45.24 | 217.16 |
| | ** TOTAL EXPENSE | 335.67 | 10146.66 | .00 | 9721.00 | 425.66- | 104.38 | 24355.88 |
| | DEPARTMENT 20 TOTALS | 335.67- | 10146.66- | .00 | 9721.00- | | | |
| | ** FUND 11 | 12372.86- | 20894.88- | | | | | |
| EXPENSE TOTAL | | 16923.08 | 114316.72 | .00 | 263071.00 | 148754.28 | 43.45 | |
| REVENUE TOTAL | | 4550.22 | 93421.84 | .00 | 216691.00 | 123269.16 | 43.11 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|---------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| PARK REVENUE | | | | | | | | |
| 12-00-4200 | DONATION | 875.00 | 875.00 | .00 | 2000.00 | 1125.00 | 43.75 | 2100.33 |
| 12-00-4201 | JOHNSON PARK DONATIONS | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 12-00-4206 | REAL ESTATE TAX | 31300.82 | 107733.50 | .00 | 110500.00 | 2766.50 | 97.50 | 258601.77 |
| 12-00-4350 | GRANT INCOME | .00 | .00 | .00 | 98028.00 | 98028.00 | .00 | .00 |
| 12-00-4400 | INTEREST | 52.70 | 878.41 | .00 | 1000.00 | 121.59 | 87.84 | 2108.52 |
| 12-00-4500 | PAVILION RENTALS | .00 | 250.00 | .00 | 250.00 | .00 | 100.00 | 600.09 |
| 12-00-4700 | MISCELLANEOUS | .00 | .00 | .00 | 300.00 | 300.00 | .00 | .00 |
| 12-00-4901 | TRANSFER FROM UTILITY TAX | .00 | .00 | .00 | 200000.00 | 200000.00 | .00 | .00 |
| 12-00-4917 | TRANSFER FROM IMRF | 707.70 | 3985.85 | .00 | 10000.00 | 6014.15 | 39.86 | 9567.57 |
| 12-00-4919 | TRANSFER FROM SS | 675.33 | 3819.60 | .00 | 7650.00 | 3830.40 | 49.93 | 9168.50 |
| ** | TOTAL PARK REVENUE | 33611.55 | 117542.36 | .00 | 429828.00 | 312285.64 | 27.35 | 282146.80 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 33611.55 | 117542.36 | .00 | 429828.00 | 312285.64 | 27.35 | 282146.80 |
| | | | | | | | | |
| PARK EXPENSES | | | | | | | | |
| 12-00-7011 | WAGES-PARK | 7674.28 | 43042.11 | .00 | 98500.00 | 55457.89 | 43.70 | 103317.59 |
| 12-00-7012 | OVERTIME | .89 | 269.56 | .00 | 1500.00 | 1230.44 | 17.97 | 647.04 |
| 12-00-7015 | TEMPORARY/PART-TIME | 1218.30 | 7070.33 | .00 | 12500.00 | 5429.67 | 56.56 | 16971.50 |
| 12-00-7021 | IMRF | 707.70 | 3985.85 | .00 | 10000.00 | 6014.15 | 39.86 | 9567.57 |
| 12-00-7022 | FICA/MEDICARE | 675.33 | 3819.60 | .00 | 7650.00 | 3830.40 | 49.93 | 9168.50 |
| 12-00-7071 | HEALTH/LIFE INSURANCE | 948.59 | 4744.37 | .00 | 11930.00 | 7185.63 | 39.77 | 11388.31 |
| 12-00-7075 | BUILDING MAINTENANCE | 87.00 | 3638.27 | .00 | 4500.00 | 861.73 | 80.85 | 8733.24 |
| 12-00-7120 | COMPUTER SUPPORT/IT | 75.00 | 645.00 | .00 | 1080.00 | 435.00 | 59.72 | 1548.24 |
| 12-00-7201 | EQUIPMENT/MATERIALS-NEW | 43.59 | 1292.08 | .00 | 12000.00 | 10707.92 | 10.77 | 3101.48 |
| 12-00-7211 | EQUIPMENT MAINT. & REPAIR | 7.19 | 666.91 | .00 | 5000.00 | 4333.09 | 13.34 | 1600.84 |
| 12-00-7314 | LEGAL | .00 | 382.50 | .00 | 1000.00 | 617.50 | 38.25 | 918.14 |
| 12-00-7330 | MEMORIAL PARK | .00 | .00 | .00 | 16800.00 | 16800.00 | .00 | .00 |
| 12-00-7391 | UTILITIES | 410.42 | 2297.35 | .00 | 5000.00 | 2702.65 | 45.95 | 5514.52 |
| 12-00-7405 | PARK MAINT./IMPROVEMENT | 1130.12 | 7684.29 | .00 | 13000.00 | 5315.71 | 59.11 | 18445.24 |
| 12-00-7451 | VEHICLE FUEL | 309.19 | 1022.67 | .00 | 3300.00 | 2277.33 | 30.99 | 2454.80 |
| 12-00-7454 | VEHICLE MAINTENANCE | 54.99 | 256.14 | .00 | 2000.00 | 1743.86 | 12.81 | 614.83 |
| 12-00-7470 | CAPITAL IMPROVEMENT | .00 | 141706.36 | .00 | 352125.00 | 210418.64 | 40.24 | 340149.68 |
| 12-00-7501 | MISCELLANEOUS | .00 | 1101.87 | .00 | 1200.00 | 98.13 | 91.82 | 2644.91 |
| 12-00-7610 | TREE PROGRAM | 64.66 | 184.66 | .00 | 7500.00 | 7315.34 | 2.46 | 443.25 |
| 12-00-7806 | TRANSFER TO VR/CE | .00 | 10000.00 | .00 | 10000.00 | .00 | 100.00 | 24003.84 |
| ** | TOTAL EXPENSE | 13407.25 | 233809.92 | .00 | 576585.00 | 342775.08 | 40.55 | 561233.60 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 20204.30 | 116267.56- | .00 | 146757.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|------------------------|------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| ** TOTAL GRANT EXPENSE | | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** TOTAL EXPENSE | | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| DEPARTMENT 10 TOTALS | | .00 | .00 | .00 | .00 | | | |
| EXPENSE TOTAL | ** FUND 12 | 20204.30 | 116267.56- | .00 | 576585.00 | 342775.08 | 40.55 | |
| REVENUE TOTAL | | 13407.25 | 233809.92 | .00 | 429828.00 | 312285.64 | 27.34 | |
| | | 33611.55 | 117542.36 | .00 | | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | MOTOR FUEL TAX REVENUES | | | | | | | |
| 16-00-4100 | STATE DISTRIBUTION | 18362.15 | 90561.87 | .00 | 216300.00 | 125738.13 | 41.87 | 217383.26 |
| 16-00-4400 | INTEREST INCOME | 94.14 | 577.43 | .00 | 1000.00 | 422.57 | 57.74 | 1386.05 |
| 16-00-4800 | MISC. REIMBURSEMENT | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| 16-00-4810 | SUPPLEMENTAL ALLOTMENT | .00 | .00 | .00 | 7575.00 | 7575.00 | .00 | .00 |
| ** | TOTAL MFT REVENUE | 18456.29 | 91139.30 | .00 | 230875.00 | 139735.70 | 39.48 | 218769.32 |
| ** | TOTAL REVENUE | 18456.29 | 91139.30 | .00 | 230875.00 | 139735.70 | 39.48 | 218769.32 |
| | MFT EXPENSES | | | | | | | |
| 16-00-7562 | MFT MAINTENANCE | 1252.68 | 154585.76 | .00 | 228500.00 | 73914.24 | 67.65 | 371065.19 |
| ** | TOTAL MFT EXPENSES | 1252.68 | 154585.76 | .00 | 228500.00 | 73914.24 | 67.65 | 371065.19 |
| ** | TOTAL EXPENSE | 1252.68 | 154585.76 | .00 | 228500.00 | 73914.24 | 67.65 | 371065.19 |
| | DEPARTMENT 00 TOTALS | 17203.61 | 63446.46- | .00 | 2375.00 | | | |
| ** | FUND 16 | 17203.61 | 63446.46- | | | | | |
| EXPENSE TOTAL | | 1252.68 | 154585.76 | .00 | 228500.00 | 73914.24 | 67.65 | |
| REVENUE TOTAL | | 18456.29 | 91139.30 | .00 | 230875.00 | 139735.70 | 39.47 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | IMRF REVENUES | | | | | | | |
| 17-00-4206 | REAL ESTATE TAX | 30798.91 | 106005.99 | .00 | 108840.00 | 2834.01 | 97.40 | 254455.08 |
| 17-00-4400 | INTEREST INCOME | 26.83 | 119.10 | .00 | 250.00 | 130.90 | 47.64 | 285.88 |
| 17-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| | ** TOTAL IMRF REVENUES | 30825.74 | 106125.09 | .00 | 119090.00 | 12964.91 | 89.11 | 254740.97 |
| | ** TOTAL REVENUE | 30825.74 | 106125.09 | .00 | 119090.00 | 12964.91 | 89.11 | 254740.97 |
| | IMRF EXPENSES | | | | | | | |
| 17-00-7500 | IMRF CONTRIBUTION - TRANS | 8296.20 | 46151.73 | .00 | 155000.00 | 108848.27 | 29.78 | 110781.87 |
| | ** TOTAL IMRF EXPENSES | 8296.20 | 46151.73 | .00 | 155000.00 | 108848.27 | 29.78 | 110781.87 |
| | ** TOTAL EXPENSE | 8296.20 | 46151.73 | .00 | 155000.00 | 108848.27 | 29.78 | 110781.87 |
| | DEPARTMENT 00 TOTALS | 22529.54 | 59973.36 | .00 | 35910.00- | | | |
| | ** FUND 17 | 22529.54 | 59973.36 | | | | | |
| EXPENSE TOTAL | | 8296.20 | 46151.73 | .00 | 155000.00 | 108848.27 | 29.77 | |
| REVENUE TOTAL | | 30825.74 | 106125.09 | .00 | 119090.00 | 12964.91 | 89.11 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|--------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| REVENUES | | | | | | | | |
| 18-00-4095 | EMP. CONTRIBUTION | 4098.83 | 21051.01 | .00 | 47200.00 | 26148.99 | 44.60 | 50530.50 |
| 18-00-4206 | REAL ESTATE TAX | 27559.32 | 94855.72 | .00 | 97350.00 | 2494.28 | 97.44 | 227690.15 |
| 18-00-4400 | INTEREST INCOME | 164.20 | 708.86 | .00 | 750.00 | 41.14 | 94.51 | 1701.53 |
| 18-00-4405 | INVESTMENT INCOME-EQUITY | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 18-00-4410 | INVESTMENT INCOME-FIXED | .00 | .00 | .00 | 3500.00 | 3500.00 | .00 | .00 |
| 18-00-4450 | GAIN/LOSS EQUITY FUND | .00 | .00 | .00 | 800.00 | 800.00 | .00 | .00 |
| 18-00-4460 | GAIN/LOSS FIXED INCOME | .00 | .00 | .00 | 2500.00 | 2500.00 | .00 | .00 |
| 18-00-4800 | REIMBURSEMENT-SRO | .00 | .00 | .00 | 17500.00 | 17500.00 | .00 | .00 |
| 18-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 100000.00 | 100000.00 | .00 | .00 |
| ** | TOTAL REVENUES | 31822.35 | 116615.59 | .00 | 272600.00 | 155984.41 | 42.78 | 279922.20 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 31822.35 | 116615.59 | .00 | 272600.00 | 155984.41 | 42.78 | 279922.20 |
| | | | | | | | | |
| EXPENSES | | | | | | | | |
| 18-00-7100 | ADVISORY FEE | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| 18-00-7120 | MEMBERSHIP | .00 | .00 | .00 | 800.00 | 800.00 | .00 | .00 |
| 18-00-7301 | INSURANCE | .00 | 2543.00 | .00 | 2600.00 | 57.00 | 97.81 | 6104.17 |
| 18-00-7305 | INVESTMENT EXPENSE | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 18-00-7314 | LEGAL | 150.60 | 4799.86 | .00 | 10000.00 | 5200.14 | 48.00 | 11521.50 |
| 18-00-7317 | MEDICAL SERVICE | 3065.95 | 3065.95 | .00 | 10000.00 | 6934.05 | 30.66 | 7359.45 |
| 18-00-7322 | OFFICE EXPENSE | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 18-00-7333 | PROF. ACCT SERVICE | 2500.00 | 6400.00 | .00 | 12000.00 | 5600.00 | 53.33 | 15362.45 |
| 18-00-7335 | PROF. ACTUARIAL SERVICES | 5665.00 | 5665.00 | .00 | 5000.00 | 665.00- | 113.30 | 13598.17 |
| 18-00-7371 | TRAINING | .00 | 461.44 | .00 | 2000.00 | 1538.56 | 23.07 | 1107.63 |
| 18-00-7501 | MISC. | .00 | 274.70 | .00 | 100.00 | 174.70- | 274.70 | 659.38 |
| 18-00-7711 | PENSION & BENEFITS | 3205.05 | 50319.28 | .00 | 200000.00 | 149680.72 | 25.16 | 120785.59 |
| ** | TOTAL EXPENSES | 14586.60 | 73529.23 | .00 | 246700.00 | 173170.77 | 29.81 | 176498.39 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | 14586.60 | 73529.23 | .00 | 246700.00 | 173170.77 | 29.81 | 176498.39 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 17235.75 | 43086.36 | .00 | 25900.00 | | | |
| | | | | | | | | |
| ** FUND 18 | | 17235.75 | 43086.36 | | | | | |
| EXPENSE TOTAL | | 14586.60 | 73529.23 | .00 | 246700.00 | 173170.77 | 29.80 | |
| REVENUE TOTAL | | 31822.35 | 116615.59 | .00 | 272600.00 | 155984.41 | 42.77 | |

| G/L ACCT NUMBER | TITLE | REVENUE / M-T-D | EXPENSE Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------------|--------------------|------------------|------------|------------------|---------------------|-----------|----------------------|
| ===== | | | | | | | | |
| | SOCIAL SECURITY REVENUES | | | | | | | |
| 19-00-4206 | REAL ESTATE TAX | 33034.71 | 113701.25 | .00 | 116750.00 | 3048.75 | 97.39 | 272926.66 |
| 19-00-4400 | INTEREST INCOME | 22.14 | 96.73 | .00 | 200.00 | 103.27 | 48.37 | 232.18 |
| 19-00-4900 | TRANSFER FROM GC | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| | ** TOTAL SOCIAL SECURITY REVEN | 33056.85 | 113797.98 | .00 | 136950.00 | 23152.02 | 83.09 | 273158.85 |
| | | | | | | | | |
| | ** TOTAL REVENUE | 33056.85 | 113797.98 | .00 | 136950.00 | 23152.02 | 83.09 | 273158.85 |
| | | | | | | | | |
| | SOCIAL SECURITY EXPENSES | | | | | | | |
| 19-00-7500 | SOCIAL SECURITY CONT-TRAN | 10471.26 | 56346.81 | .00 | 160000.00 | 103653.19 | 35.22 | 135253.98 |
| | ** TOTAL SOCIAL SECURITY EXPEN | 10471.26 | 56346.81 | .00 | 160000.00 | 103653.19 | 35.22 | 135253.98 |
| | | | | | | | | |
| | ** TOTAL EXPENSE | 10471.26 | 56346.81 | .00 | 160000.00 | 103653.19 | 35.22 | 135253.98 |
| | | | | | | | | |
| | DEPARTMENT 00 TOTALS | 22585.59 | 57451.17 | .00 | 23050.00- | | | |
| | | | | | | | | |
| | ** FUND 19 | 22585.59 | 57451.17 | | | | | |
| EXPENSE TOTAL | | 10471.26 | 56346.81 | .00 | 160000.00 | 103653.19 | 35.21 | |
| REVENUE TOTAL | | 33056.85 | 113797.98 | .00 | 136950.00 | 23152.02 | 83.09 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 20-00-4200 | VILLAGE-REVENUE DONATIONS | .00 | 38554.04 | .00 | 66000.00 | 27445.96 | 58.42 | 92544.50 |
| 20-00-4325 | FEES | .00 | 11432.78 | .00 | 21500.00 | 10067.22 | 53.18 | 27443.06 |
| 20-00-4700 | MISC. INCOME | 6688.55 | 13760.55 | .00 | 18000.00 | 4239.45 | 76.45 | 33030.60 |
| ** | TOTAL REVENUE | 6688.55 | 63747.37 | .00 | 105500.00 | 41752.63 | 60.42 | 153018.17 |
| ** | TOTAL REVENUE | 6688.55 | 63747.37 | .00 | 105500.00 | 41752.63 | 60.42 | 153018.17 |
| 20-00-7250 | VILLAGE-EXPENSES ENTERTAINMENT | .00 | 58750.00 | .00 | 75000.00 | 16250.00 | 78.33 | 141022.56 |
| 20-00-7350 | SERVICES | 19199.49 | 26499.72 | .00 | 26500.00 | .28 | 100.00 | 63609.50 |
| 20-00-7501 | MISC | .00 | 1601.19 | .00 | 2000.00 | 398.81 | 80.06 | 3843.47 |
| ** | TOTAL VILLAGE EXPENSES | 19199.49 | 86850.91 | .00 | 103500.00 | 16649.09 | 83.91 | 208475.54 |
| ** | TOTAL EXPENSE | 19199.49 | 86850.91 | .00 | 103500.00 | 16649.09 | 83.91 | 208475.54 |
| | DEPARTMENT 00 TOTALS | 12510.94- | 23103.54- | .00 | 2000.00 | | | |
| | ** FUND 20 | 12510.94- | 23103.54- | | | | | |
| EXPENSE TOTAL | | 19199.49 | 86850.91 | .00 | 103500.00 | 16649.09 | 83.91 | |
| REVENUE TOTAL | | 6688.55 | 63747.37 | .00 | 105500.00 | 41752.63 | 60.42 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|------------------------|-------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 21-00-4400 | VILLAGE-REVENUE | | | | | | | |
| | INTEREST | 5.97 | 29.84 | .00 | 50.00 | 20.16 | 59.68 | 71.62 |
| 21-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| ** | TOTAL REVENUE | 5.97 | 29.84 | .00 | 25050.00 | 25020.16 | .12 | 71.62 |
| ** | TOTAL REVENUE | 5.97 | 29.84 | .00 | 25050.00 | 25020.16 | .12 | 71.62 |
| 21-00-7120 | VILLAGE-EXPENSES | | | | | | | |
| | INFRASTRUCTURE | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| ** | TOTAL VILLAGE EXPENSES | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | 5.97 | 29.84 | .00 | 50.00 | | | |
| ** | FUND 21 | 5.97 | 29.84 | | | | | |
| | EXPENSE TOTAL | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | |
| | REVENUE TOTAL | 5.97 | 29.84 | .00 | 25050.00 | 25020.16 | .11 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | INSURANCE REVENUE | | | | | | | |
| 22-00-4206 | REAL ESTATE TAX | 27969.98 | 96269.16 | .00 | 98860.00 | 2590.84 | 97.38 | 231082.95 |
| 22-00-4400 | INTEREST INCOME | 30.29 | 112.30 | .00 | 150.00 | 37.70 | 74.87 | 269.56 |
| 22-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| ** | TOTAL INSURANCE REV | 28000.27 | 96381.46 | .00 | 119010.00 | 22628.54 | 80.99 | 231352.52 |
| ** | TOTAL REVENUE | 28000.27 | 96381.46 | .00 | 119010.00 | 22628.54 | 80.99 | 231352.52 |
| | INSURANCE EXPENSES | | | | | | | |
| 22-00-7300 | UNEMPLOYMENT INSURANCE | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 22-00-7301 | INSURANCE-GENERAL | .00 | .00 | .00 | 130500.00 | 130500.00 | .00 | .00 |
| ** | TOTAL INSURANCE EXPENSES | .00 | .00 | .00 | 131500.00 | 131500.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 131500.00 | 131500.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | 28000.27 | 96381.46 | .00 | 12490.00- | | | |
| | ** FUND 22 | 28000.27 | 96381.46 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 131500.00 | 131500.00 | .00 | |
| REVENUE TOTAL | | 28000.27 | 96381.46 | .00 | 119010.00 | 22628.54 | 80.98 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|------------------------|-------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 25-00-4400 | VILLAGE-REVENUE | | | | | | | |
| | INTEREST | .03 | .15 | .00 | 1.00 | .85 | 15.00 | .36 |
| ** | TOTAL REVENUE | .03 | .15 | .00 | 1.00 | .85 | 15.00 | .36 |
| ** | TOTAL REVENUE | .03 | .15 | .00 | 1.00 | .85 | 15.00 | .36 |
| 25-00-7900 | VILLAGE-EXPENSES | | | | | | | |
| | PURCHASES | .00 | .00 | .00 | 88.00 | 88.00 | .00 | .00 |
| ** | TOTAL VILLAGE EXPENSES | .00 | .00 | .00 | 88.00 | 88.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 88.00 | 88.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | .03 | .15 | .00 | 87.00- | | | |
| | ** FUND 25 | .03 | .15 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 88.00 | 88.00 | .00 | |
| REVENUE TOTAL | | .03 | .15 | .00 | 1.00 | .85 | 15.00 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-------------------------|-------------------|---------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | FORFEITED FUNDS REVENUE | | | | | | | |
| 26-00-4400 | INTEREST | 3.07 | 14.45 | .00 | 20.00 | 5.55 | 72.25 | 34.68 |
| 26-00-4700 | MISC. INCOME | 411.00 | 1734.10 | .00 | 2500.00 | 765.90 | 69.36 | 4162.50 |
| ** | TOTAL REVENUES | 414.07 | 1748.55 | .00 | 2520.00 | 771.45 | 69.39 | 4197.19 |
| ** | TOTAL REVENUE | 414.07 | 1748.55 | .00 | 2520.00 | 771.45 | 69.39 | 4197.19 |
| | EXPENSES | | | | | | | |
| 26-00-7900 | PURCHASES | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| ** | TOTAL EXPENSES | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | 414.07 | 1748.55 | .00 | 3480.00- | | | |
| ** | FUND 26 | 414.07 | 1748.55 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | |
| REVENUE TOTAL | | 414.07 | 1748.55 | .00 | 2520.00 | 771.45 | 69.38 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | BOND ISSUE | | | | | | | |
| 27-00-4206 | REAL ESTATE TAX | 20441.35 | 70356.56 | .00 | 72100.00 | 1743.44 | 97.58 | 168882.76 |
| 27-00-4400 | INTEREST INCOME | 21.30 | 78.42 | .00 | 150.00 | 71.58 | 52.28 | 188.23 |
| ** | TOTAL BOND ISSUE | 20462.65 | 70434.98 | .00 | 72250.00 | 1815.02 | 97.49 | 169071.00 |
| ** | TOTAL REVENUE | 20462.65 | 70434.98 | .00 | 72250.00 | 1815.02 | 97.49 | 169071.00 |
| | BOND EXPENSE | | | | | | | |
| 27-00-7900 | BOND PAY'T-INT. | .00 | 4646.50 | .00 | 9293.00 | 4646.50 | 50.00 | 11153.38 |
| 27-00-7950 | BOND PAY'T-PRINCIPAL | .00 | .00 | .00 | 63000.00 | 63000.00 | .00 | .00 |
| ** | TOTAL BOND ISSUE | .00 | 4646.50 | .00 | 72293.00 | 67646.50 | 6.43 | 11153.38 |
| ** | TOTAL EXPENSE | .00 | 4646.50 | .00 | 72293.00 | 67646.50 | 6.43 | 11153.38 |
| | DEPARTMENT 00 TOTALS | 20462.65 | 65788.48 | .00 | 43.00- | | | |
| ** | FUND 27 | 20462.65 | 65788.48 | | | | | |
| EXPENSE TOTAL | | .00 | 4646.50 | .00 | 72293.00 | 67646.50 | 6.42 | |
| REVENUE TOTAL | | 20462.65 | 70434.98 | .00 | 72250.00 | 1815.02 | 97.48 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 28-00-4400 | UTILITY TAX REVENUE | | | | | | | |
| | INTEREST INCOME | 15.95 | 59.99 | .00 | 100.00 | 40.01 | 59.99 | 143.99 |
| 28-00-4820 | UTILITY TAX | 32924.52 | 171307.62 | .00 | 380000.00 | 208692.38 | 45.08 | 411204.08 |
| | TOTAL | | | | | | | |
| ** | TOTAL REVENUE | 32940.47 | 171367.61 | .00 | 380100.00 | 208732.39 | 45.08 | 411348.07 |
| | UTILITY TAX EXPENSE | | | | | | | |
| 28-00-7800 | TRANSFER TO GENERAL CORPO | .00 | .00 | .00 | 200000.00 | 200000.00 | .00 | .00 |
| 28-00-7806 | TRANSFER TO CRF/VRF | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| 28-00-7812 | TRANSFER TO PARKS | .00 | .00 | .00 | 200000.00 | 200000.00 | .00 | .00 |
| ** | TOTAL | .00 | .00 | .00 | 420000.00 | 420000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 420000.00 | 420000.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | 32940.47 | 171367.61 | .00 | 39900.00- | | | |
| | ** FUND 28 | 32940.47 | 171367.61 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 420000.00 | 420000.00 | .00 | |
| REVENUE TOTAL | | 32940.47 | 171367.61 | .00 | 380100.00 | 208732.39 | 45.08 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | 2012AB TIF DEBT SERVICE | | | | | | | |
| 32-00-4400 | INTEREST INCOME | 130.36 | 713.21 | .00 | 2000.00 | 1286.79 | 35.66 | 1711.97 |
| 32-00-4900 | TRANSFER FROM TIF SERIES | .00 | .00 | .00 | 124125.00 | 124125.00 | .00 | .00 |
| 32-00-4901 | TRANSFER FROM TIF SERIES | .00 | .00 | .00 | 200550.00 | 200550.00 | .00 | .00 |
| ** | TOTAL BOND REVENUE | 130.36 | 713.21 | .00 | 326675.00 | 325961.79 | .22 | 1711.97 |
| ** | TOTAL REVENUE | 130.36 | 713.21 | .00 | 326675.00 | 325961.79 | .22 | 1711.97 |
| | TIF DEBT SERVICE EXPENSES | | | | | | | |
| 32-00-7900 | BOND INTEREST AB | .00 | 25787.50 | .00 | 51575.00 | 25787.50 | 50.00 | 61899.90 |
| 32-00-7950 | BOND PAYMENT-PRINCIPAL | .00 | .00 | .00 | 285000.00 | 285000.00 | .00 | .00 |
| 32-00-7975 | BOND FEES FOR AB | .00 | 570.66 | .00 | 1300.00 | 729.34 | 43.90 | 1369.80 |
| ** | TOTAL BOND EXPENSES | .00 | 26358.16 | .00 | 337875.00 | 311516.84 | 7.80 | 63269.70 |
| ** | TOTAL EXPENSE | .00 | 26358.16 | .00 | 337875.00 | 311516.84 | 7.80 | 63269.70 |
| | DEPARTMENT 00 TOTALS | 130.36 | 25644.95- | .00 | 11200.00- | | | |
| | ** FUND 32 | 130.36 | 25644.95- | | | | | |
| EXPENSE TOTAL | | .00 | 26358.16 | .00 | 337875.00 | 311516.84 | 7.80 | |
| REVENUE TOTAL | | 130.36 | 713.21 | .00 | 326675.00 | 325961.79 | .21 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|---------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| ===== | | | | | | | | |
| | TIF REVENUE | | | | | | | |
| 33-00-4206 | REAL ESTATE TAX | 606450.29 | 1970453.20 | .00 | 2021240.00 | 50786.80 | 97.49 | 4729844.45 |
| 33-00-4400 | INTEREST INCOME | 302.50 | 1376.45 | .00 | 2000.00 | 623.55 | 68.82 | 3304.00 |
| ** | TOTAL BOND ISSUE | 606752.79 | 1971829.65 | .00 | 2023240.00 | 51410.35 | 97.46 | 4733148.46 |
| ** | TOTAL REVENUE | 606752.79 | 1971829.65 | .00 | 2023240.00 | 51410.35 | 97.46 | 4733148.46 |
| | | | | | | | | |
| | TIF EXPENSE | | | | | | | |
| 33-00-7120 | CONSTRUCTION-OVERSIZING | .00 | .00 | .00 | 51095.00 | 51095.00 | .00 | .00 |
| 33-00-7142 | ENGINEERING | 4387.76 | 25107.18 | .00 | 99930.00 | 74822.82 | 25.12 | 60266.87 |
| 33-00-7222 | DISBURSEMENTS | 163365.21 | 1055849.42 | .00 | 1522468.00 | 466618.58 | 69.35 | 2534444.11 |
| 33-00-7314 | LEGAL | 386.15 | 4983.56 | .00 | 35000.00 | 30016.44 | 14.24 | 11962.45 |
| 33-00-7333 | PROFESSIONAL SERVICES-AUD | 250.00 | 250.00 | .00 | 250.00 | .00 | 100.00 | 600.09 |
| 33-00-7501 | MISC | .00 | .00 | .00 | 50000.00 | 50000.00 | .00 | .00 |
| 33-00-7815 | TRANSFER TO DEBT SERVICE | .00 | .00 | .00 | 324675.00 | 324675.00 | .00 | .00 |
| ** | TOTAL TIF EXPENSE | 168389.12 | 1086190.16 | .00 | 2083418.00 | 997227.84 | 52.14 | 2607273.54 |
| ** | TOTAL EXPENSE | 168389.12 | 1086190.16 | .00 | 2083418.00 | 997227.84 | 52.14 | 2607273.54 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 438363.67 | 885639.49 | .00 | 60178.00- | | | |
| | | | | | | | | |
| ** FUND 33 | | 438363.67 | 885639.49 | | | | | |
| EXPENSE TOTAL | | 168389.12 | 1086190.16 | .00 | 2083418.00 | 997227.84 | 52.13 | |
| REVENUE TOTAL | | 606752.79 | 1971829.65 | .00 | 2023240.00 | 51410.35 | 97.45 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------------------|---------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| CAP. EQUIP/VEHICLE REPLACEMENT | | | | | | | | |
| 34-00-4400 | INTEREST | 157.19 | 403.15 | .00 | 200.00 | 203.15- | 201.58 | 967.71 |
| 34-00-4650 | VEHICLE/EQUIPMENT SALES | .00 | 650.00 | .00 | 1000.00 | 350.00 | 65.00 | 1560.24 |
| 34-00-4700 | MISC | 60.00 | 200.00 | .00 | 3000.00 | 2800.00 | 6.67 | 480.07 |
| 34-00-4900 | TRANSFER FROM UTILITY TAX | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| 34-00-4901 | TRANSFER FROM GENERAL COR | .00 | 254743.00 | .00 | 254743.00 | .00 | 100.00 | 611481.03 |
| 34-00-4902 | TRANSFER FROM WATER | .00 | 10000.00 | .00 | 10000.00 | .00 | 100.00 | 24003.84 |
| 34-00-4903 | TRANSFER FROM WASTEWATER | .00 | 30000.00 | .00 | 30000.00 | .00 | 100.00 | 72011.52 |
| 34-00-4905 | TRANSFER FROM RECREATION | .00 | 5000.00 | .00 | 5000.00 | .00 | 100.00 | 12001.92 |
| 34-00-4906 | TRANSFER FROM PARKS | .00 | 10000.00 | .00 | 10000.00 | .00 | 100.00 | 24003.84 |
| ** | TOTAL REVENUE | 217.19 | 310996.15 | .00 | 333943.00 | 22946.85 | 93.13 | 746510.20 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 217.19 | 310996.15 | .00 | 333943.00 | 22946.85 | 93.13 | 746510.20 |
| | | | | | | | | |
| CEF/VRF | | | | | | | | |
| 34-00-7313 | VEHICLE PURCHASE/LEASE | .00 | 35012.10 | .00 | 330500.00 | 295487.90 | 10.59 | 84042.48 |
| 34-00-7314 | LEGAL | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 34-00-7315 | CAPITAL EQUIPMENT PURCHAS | .00 | 7898.31 | .00 | 62900.00 | 55001.69 | 12.56 | 18958.97 |
| ** | TOTAL EXPENSES | .00 | 42910.41 | .00 | 394400.00 | 351489.59 | 10.88 | 103001.46 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | .00 | 42910.41 | .00 | 394400.00 | 351489.59 | 10.88 | 103001.46 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 217.19 | 268085.74 | .00 | 60457.00- | | | |
| | | | | | | | | |
| ** FUND 34 | | 217.19 | 268085.74 | | | | | |
| EXPENSE TOTAL | | .00 | 42910.41 | .00 | 394400.00 | 351489.59 | 10.87 | |
| REVENUE TOTAL | | 217.19 | 310996.15 | .00 | 333943.00 | 22946.85 | 93.12 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|--------------------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 35-00-4400 | TRANSPORTATION SYSTEM CI INTEREST | 249.84 | 1135.04 | .00 | 2500.00 | 1364.96 | 45.40 | 2724.53 |
| 35-00-4850 | SIMPLIFIED TELECOM. TAX | 11350.39 | 57494.30 | .00 | 141000.00 | 83505.70 | 40.78 | 138008.40 |
| 35-00-4901 | TRANSFER FROM GENERAL COR | .00 | 100000.00 | .00 | 100000.00 | .00 | 100.00 | 240038.40 |
| ** | TOTAL REVENUE | 11600.23 | 158629.34 | .00 | 243500.00 | 84870.66 | 65.15 | 380771.33 |
| ** | TOTAL REVENUE | 11600.23 | 158629.34 | .00 | 243500.00 | 84870.66 | 65.15 | 380771.33 |
| 35-00-7142 | TRANSPORTATION CI ENGINEERING | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| 35-00-7314 | LEGAL | .00 | .00 | .00 | 1500.00 | 1500.00 | .00 | .00 |
| 35-00-7400 | CAPITAL IMPROVEMENTS | 13030.40 | 139588.48 | .00 | 523000.00 | 383411.52 | 26.69 | 335065.96 |
| ** | TOTAL EXPENSES | 13030.40 | 139588.48 | .00 | 534500.00 | 394911.52 | 26.12 | 335065.96 |
| ** | TOTAL EXPENSE | 13030.40 | 139588.48 | .00 | 534500.00 | 394911.52 | 26.12 | 335065.96 |
| DEPARTMENT 00 TOTALS | | 1430.17- | 19040.86 | .00 | 291000.00- | | | |
| ** FUND 35 | | 1430.17- | 19040.86 | | | | | |
| EXPENSE TOTAL | | 13030.40 | 139588.48 | .00 | 534500.00 | 394911.52 | 26.11 | |
| REVENUE TOTAL | | 11600.23 | 158629.34 | .00 | 243500.00 | 84870.66 | 65.14 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|--------------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 37-00-4400 | WWTP EXPANSION INTEREST | 154.44 | 4655.96 | .00 | 10000.00 | 5344.04 | 46.56 | 11176.09 |
| 37-00-4903 | TRANSFER FROM WASTEWATER | .00 | 300000.00 | .00 | 600000.00 | 300000.00 | 50.00 | 720115.21 |
| ** | TOTAL REVENUE | 154.44 | 304655.96 | .00 | 610000.00 | 305344.04 | 49.94 | 731291.31 |
| ** | TOTAL REVENUE | 154.44 | 304655.96 | .00 | 610000.00 | 305344.04 | 49.94 | 731291.31 |
| 37-00-7120 | WWTP EXPANSION CONSTRUCTION | .00 | 11600.00 | .00 | 15000.00 | 3400.00 | 77.33 | 27844.45 |
| 37-00-7900 | INTEREST PAYMENT | 72372.82 | 72372.82 | .00 | 142830.00 | 70457.18 | 50.67 | 173722.56 |
| 37-00-7950 | PRINCIPAL PAYMENT | 306731.43 | 306731.43 | .00 | 615400.00 | 308668.57 | 49.84 | 736273.23 |
| 37-00-7960 | BOND RESERVE | .00 | .00 | .00 | 760000.00 | 760000.00 | .00 | .00 |
| ** | TOTAL EXPENSES | 379104.25 | 390704.25 | .00 | 1533230.00 | 1142525.75 | 25.48 | 937840.25 |
| ** | TOTAL EXPENSE | 379104.25 | 390704.25 | .00 | 1533230.00 | 1142525.75 | 25.48 | 937840.25 |
| DEPARTMENT 00 TOTALS | | 378949.81- | 86048.29- | .00 | 923230.00- | | | |
| ** FUND 37 | | 378949.81- | 86048.29- | | | | | |
| EXPENSE TOTAL | | 379104.25 | 390704.25 | .00 | 1533230.00 | 1142525.75 | 25.48 | |
| REVENUE TOTAL | | 154.44 | 304655.96 | .00 | 610000.00 | 305344.04 | 49.94 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 39-00-4400 | WATER/SEWER BOND REVENUE | | | | | | | |
| | INTEREST INCOME | 33.86 | 183.03 | .00 | 400.00 | 216.97 | 45.76 | 439.34 |
| ** | TOTAL BOND REVENUE | 33.86 | 183.03 | .00 | 400.00 | 216.97 | 45.76 | 439.34 |
| ** | TOTAL REVENUE | 33.86 | 183.03 | .00 | 400.00 | 216.97 | 45.76 | 439.34 |
| | BOND EXPENSES | | | | | | | |
| 39-00-7900 | BOND PAYMENT INTEREST | .00 | 1312.50 | .00 | 2625.00 | 1312.50 | 50.00 | 3150.50 |
| 39-00-7950 | BOND PAYMENT-PRINCIPAL | .00 | .00 | .00 | 105000.00 | 105000.00 | .00 | .00 |
| 39-00-7975 | FEES | .00 | 142.67 | .00 | 850.00 | 707.33 | 16.78 | 342.46 |
| ** | TOTAL BOND EXPENSES | .00 | 1455.17 | .00 | 108475.00 | 107019.83 | 1.34 | 3492.96 |
| ** | TOTAL EXPENSE | .00 | 1455.17 | .00 | 108475.00 | 107019.83 | 1.34 | 3492.96 |
| | DEPARTMENT 00 TOTALS | 33.86 | 1272.14- | .00 | 108075.00- | | | |
| | ** FUND 39 | 33.86 | 1272.14- | | | | | |
| EXPENSE TOTAL | | .00 | 1455.17 | .00 | 108475.00 | 107019.83 | 1.34 | |
| REVENUE TOTAL | | 33.86 | 183.03 | .00 | 400.00 | 216.97 | 45.75 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 40-00-4350 | E-PAY REVENUE | | | | | | | |
| | PAYMENTS FOR BILLING | .00 | 17604.18 | .00 | 100000.00 | 82395.82 | 17.60 | 42256.79 |
| 40-00-4400 | INTEREST | .00 | 7.87 | .00 | 20.00 | 12.13 | 39.35 | 18.89 |
| ** | TOTAL REVENUES | .00 | 17612.05 | .00 | 100020.00 | 82407.95 | 17.61 | 42275.68 |
| ** | TOTAL REVENUE | .00 | 17612.05 | .00 | 100020.00 | 82407.95 | 17.61 | 42275.68 |
| | EXPENSES | | | | | | | |
| 40-00-7900 | DISBURSEMENT TO WOM/WWOM | .00 | 18161.04 | .00 | 100000.00 | 81838.96 | 18.16 | 43593.47 |
| ** | TOTAL EXPENSES | .00 | 18161.04 | .00 | 100000.00 | 81838.96 | 18.16 | 43593.47 |
| ** | TOTAL EXPENSE | .00 | 18161.04 | .00 | 100000.00 | 81838.96 | 18.16 | 43593.47 |
| | DEPARTMENT 00 TOTALS | .00 | 548.99- | .00 | 20.00 | | | |
| ** | FUND 40 | .00 | 548.99- | | | | | |
| EXPENSE TOTAL | | .00 | 18161.04 | .00 | 100000.00 | 81838.96 | 18.16 | |
| REVENUE TOTAL | | .00 | 17612.05 | .00 | 100020.00 | 82407.95 | 17.60 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|-----------------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 46-00-4400 | TCI FACILITY INTEREST INCOME | 6.50 | 61.45 | .00 | 65.00 | 3.55 | 94.54 | 147.50 |
| 46-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 80000.00 | 80000.00 | .00 | .00 |
| ** | TCI FACILITY | 6.50 | 61.45 | .00 | 80065.00 | 80003.55 | .08 | 147.50 |
| ** | TOTAL REVENUE | 6.50 | 61.45 | .00 | 80065.00 | 80003.55 | .08 | 147.50 |
| 46-00-7120 | FACILITY EXPENSES CONSTRUCTION | .00 | 20197.50 | .00 | 99190.00 | 78992.50 | 20.36 | 48481.75 |
| ** | TOTAL FACILITY EXPENSES | .00 | 20197.50 | .00 | 99190.00 | 78992.50 | 20.36 | 48481.75 |
| ** | TOTAL EXPENSE | .00 | 20197.50 | .00 | 99190.00 | 78992.50 | 20.36 | 48481.75 |
| DEPARTMENT 00 TOTALS | | 6.50 | 20136.05- | .00 | 19125.00- | | | |
| ** FUND 46 | | 6.50 | 20136.05- | | | | | |
| EXPENSE TOTAL | | .00 | 20197.50 | .00 | 99190.00 | 78992.50 | 20.36 | |
| REVENUE TOTAL | | 6.50 | 61.45 | .00 | 80065.00 | 80003.55 | .07 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | TRANSPORTATION FACILITY REVENUE | | | | | | | |
| 47-00-4400 | INTEREST | 70.55 | 285.11 | .00 | 500.00 | 214.89 | 57.02 | 684.37 |
| 47-00-4900 | TRANSFER FROM TRANS. FUND | .00 | 93880.00 | .00 | 93880.00 | .00 | 100.00 | 225348.05 |
| ** | TOTAL REVENUE | 70.55 | 94165.11 | .00 | 94380.00 | 214.89 | 99.77 | 226032.42 |
| ** | TOTAL REVENUE | 70.55 | 94165.11 | .00 | 94380.00 | 214.89 | 99.77 | 226032.42 |
| | TRANSPORTATION FACILITY | | | | | | | |
| 47-00-7900 | INTEREST | .00 | 24440.00 | .00 | 48880.00 | 24440.00 | 50.00 | 58665.38 |
| 47-00-7950 | PRINCIPAL PAYMENT | .00 | .00 | .00 | 55000.00 | 55000.00 | .00 | .00 |
| 47-00-7975 | FEES | .00 | .00 | .00 | 1128.00 | 1128.00 | .00 | .00 |
| ** | TOTAL EXPENSES | .00 | 24440.00 | .00 | 105008.00 | 80568.00 | 23.27 | 58665.38 |
| ** | TOTAL EXPENSE | .00 | 24440.00 | .00 | 105008.00 | 80568.00 | 23.27 | 58665.38 |
| | DEPARTMENT 00 TOTALS | 70.55 | 69725.11 | .00 | 10628.00- | | | |
| ** | FUND 47 | 70.55 | 69725.11 | | | | | |
| EXPENSE TOTAL | | .00 | 24440.00 | .00 | 105008.00 | 80568.00 | 23.27 | |
| REVENUE TOTAL | | 70.55 | 94165.11 | .00 | 94380.00 | 214.89 | 99.77 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------------|-------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 48-00-4400 | DARK FIBER REVENUE | | | | | | | |
| | INTEREST | 4.77 | 25.72 | .00 | 5.00 | 20.72- | 514.40 | 61.73 |
| 48-00-4901 | TRANSFER FROM GC | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| ** | TOTAL REVENUE | 4.77 | 25.72 | .00 | 20005.00 | 19979.28 | .13 | 61.73 |
| ** | TOTAL REVENUE | 4.77 | 25.72 | .00 | 20005.00 | 19979.28 | .13 | 61.73 |
| 48-00-7120 | DARK FIBER CONSTRUCTION | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| ** | TOTAL EXPENSES | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| | DEPARTMENT 00 TOTALS | 4.77 | 25.72 | .00 | 4995.00- | | | |
| ** | FUND 48 | 4.77 | 25.72 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | |
| REVENUE TOTAL | | 4.77 | 25.72 | .00 | 20005.00 | 19979.28 | .12 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--------------------------|-------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | CREDIT CARD REVENUE | | | | | | | |
| 49-00-4350 | PAYMENTS FOR BILLING | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| 49-00-4400 | INTEREST | .00 | .00 | .00 | 2.00 | 2.00 | .00 | .00 |
| ** | TOTAL REVENUES | .00 | .00 | .00 | 40002.00 | 40002.00 | .00 | .00 |
| ** | TOTAL REVENUE | .00 | .00 | .00 | 40002.00 | 40002.00 | .00 | .00 |
| | EXPENSES | | | | | | | |
| 49-00-7900 | DISBURSEMENT TO WOM/WWOM | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| ** | TOTAL EXPENSES | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| ** | FUND 49 | .00 | .00 | | | | | |
| EXPENSE TOTAL | | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | |
| REVENUE TOTAL | | .00 | .00 | .00 | 40002.00 | 40002.00 | .00 | |

Village of Mahomet
STATEMENT OF CASH AND INVESTMENTS
AS OF THE MONTH & YEAR 09/19

| NAME OF FUND | CASH | | FUNDS |
|-----------------------------|-----------------------|-----------------------|------------------------|
| | ON HAND | INVESTMENTS | AVAILABLE |
| GENERAL CORP. | \$2,395,095.07 | \$.00 | \$2,395,095.07 |
| WATER OPERATIONS & MAINTENA | \$438,975.11 | \$.00 | \$438,975.11 |
| WASTEWATER OPERATIONS & MAI | \$411,216.42 | \$.00 | \$411,216.42 |
| WASTEWATER CAPITAL IMPROVEM | \$881,555.10 | \$1,911,084.49 | \$2,792,639.59 |
| WATER CAPITAL IMPROVEMENT | \$565,935.02 | \$.00 | \$565,935.02 |
| WATER SEWER BOND FUND | \$309,936.29 | \$.00 | \$309,936.29 |
| ECONOMIC DEVELOPMENT | \$95,308.09 | \$.00 | \$95,308.09 |
| RECREATION | \$143,190.50 | \$.00 | \$143,190.50 |
| PARKS | \$180,452.94 | \$136,993.10 | \$317,446.04 |
| MOTOR FUEL TAX | \$323,104.44 | \$.00 | \$323,104.44 |
| ILLINOIS MUNICIPAL RETIREME | \$110,212.96 | \$.00 | \$110,212.96 |
| POLICE PENSION FUND | \$426,165.04 | \$1,436,499.42 | \$1,862,664.46 |
| SOCIAL SECURITY | \$74,878.19 | \$.00 | \$74,878.19 |
| MUSIC FESTIVAL | \$35,544.68 | \$.00 | \$35,544.68 |
| PRAIRIEVIEW ROAD ESCROW FUN | \$60,965.79 | \$.00 | \$60,965.79 |
| INSURANCE | \$108,027.54 | \$.00 | \$108,027.54 |
| FORFEITED FUNDS-FEDERAL | \$87.83 | \$.00 | \$87.83 |
| FORFEITED FUNDS | \$7,107.48 | \$.00 | \$7,107.48 |
| BOND ISSUE 2000 | \$69,002.65 | \$.00 | \$69,002.65 |
| UTILITY TAX | \$217,277.22 | \$.00 | \$217,277.22 |
| 2012A &2012B DEBT SERVICE-T | \$413,187.32 | \$.00 | \$413,187.32 |
| TAX INCREMENT FINANCING | \$1,227,753.12 | \$.00 | \$1,227,753.12 |
| CAPITAL EQUIP/VEHICLE REPLA | \$241,593.84 | \$.00 | \$241,593.84 |
| TRANSPORTATION SYSTEM CAP. | \$444,650.89 | \$.00 | \$444,650.89 |
| WWTPE/RESERVE/DEBT SERVICE | \$41,165.92 | \$765,367.40 | \$806,533.32 |
| FACILITY BOND ISSUE-CONSTRU | \$84,553.66 | \$.00 | \$84,553.66 |
| TRANSPORTATION FAC. DEBT SE | \$124,121.58 | \$.00 | \$124,121.58 |
| DARK FIBER | \$35,606.30 | \$.00 | \$35,606.30 |
| Totals | \$9,466,670.99 | \$4,249,944.41 | \$13,716,615.40 |



Village of Mahomet

503 E. Main Street • P.O. Box 259 • Mahomet, Illinois 61853-0259

Phone: (217) 586-4456 • Fax: (217) 586-5696

www.mahomet-il.gov www.ChooseMahomet.com

Additional Bill:

Automatic Debit

Health Alliance Medical Plans

NOT YET RECEIVED

TOTAL AMOUNT OF WARRANTS AS OF 10/23/19 \$558,686.24

<http://mahomet.govoffice.com>

CHART OF ACCOUNTS

| | |
|--------|---|
| #01-00 | GENERAL CORPORATE |
| #01-10 | POLICE |
| #01-20 | STREETS & ALLEY |
| #01-30 | ADMINISTRATION |
| #01-40 | COMMUNITY DEVELOPMENT |
| #01-45 | PUBLIC WORKS DEPARTMENT |
| #01-60 | ESDA |
| #02-00 | WATER OPERATIONS |
| #03-00 | WASTEWATER OPERATIONS |
| #04-00 | WASTEWATER CAPITAL IMPROVEMENT |
| #05-00 | WATER CAPITAL IMPROVEMENT |
| #06-00 | WATER/SEWER BOND FUND |
| #10-00 | ECONOMIC DEVELOPMENT |
| #11-00 | RECREATION |
| #12-00 | PARKS |
| #16-00 | MOTOR FUEL TAX |
| #17-00 | IMRF |
| #18-00 | POLICE PENSION |
| #19-00 | SOCIAL SECURITY |
| #22-00 | INSURANCE |
| #25-00 | FORFEITED FUND/FEDERAL |
| #26-00 | FORFEITURE FUND |
| #27-00 | BOND ISSUE |
| #28-00 | UTILITY TAX |
| #32-00 | 2012A & 2012B DEBT SERVICE-TIF |
| #33-00 | TIF |
| #34-00 | CRF/VRF |
| #35-00 | TRANSPORTATION SYSTEM/CAPITAL IMPROVEMENT |
| #37-00 | WWTP EXPANSION |
| #39-00 | BOND ISSUE 2003-B |
| #40-00 | E-PAY |
| #46-00 | TRANSPORTATION/CONSTRUCTION |
| #47-00 | TRANSPORTATION BOND |
| #48-00 | FIBER |

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VILLAGE OF MAHOMET
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REGISTER # 882
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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT |
|-----------|--------|------|-----------|---------|---------|----------|--------|
|-----------|--------|------|-----------|---------|---------|----------|--------|

| | | | | | | | |
|-------------|-------|----------------|--|----|----------|----------|--------|
| pc010127317 | A5600 | ALTORFER, INC. | | BI | 10/03/19 | 10/23/19 | 868.38 |
|-------------|-------|----------------|--|----|----------|----------|--------|

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|--------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 868.38 | |
| 2 | 01-20-7211 | parts | 868.38 | | |
| | | | ----- | ----- | |
| | | | 868.38 | 868.38 | |

| | | | | | | | |
|-----------------------|-------|-----------------|----------------|----|----------|----------|----------|
| 101419 | I2550 | AMEREN ILLINOIS | | BI | 10/01/19 | 10/01/19 | 20708.04 |
| PRINTED CHECK # 73662 | | ON 10/01/19 | PAID: 20708.04 | | | | |

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|------------------|----------|----------|-----------|
| 2 | 01-30-7391 | ADMIN | 509.60 | | |
| 3 | 02-00-7391 | WATER | 7257.84 | | |
| 4 | 03-00-7391 | SEWER | 7142.31 | | |
| 5 | 01-10-7391 | PD | 1008.32 | | |
| 6 | 11-00-7391 | REC | 367.36 | | |
| 7 | 01-20-7391 | S/A | 756.97 | | |
| 8 | 01-60-7391 | ESDA | 78.63 | | |
| 9 | 01-20-7379 | STR/NIGHT LIGHTS | 2558.45 | | |
| 10 | 12-00-7391 | PARKS | 308.87 | | |
| 11 | 16-00-7562 | TRAFF SIGNAL | 597.10 | | |
| 12 | 01-45-7391 | ENG | 122.59 | | |
| M | 01-00-1010 | MANUAL POSTING | | 20708.04 | |
| | | | ----- | ----- | |
| | | | 20708.04 | 20708.04 | |

| | | | | | | | |
|--------|-------|----------------------|--|----|----------|----------|--------|
| 101019 | A6500 | AREA GARBAGE SERVICE | | BI | 10/09/19 | 10/23/19 | 433.57 |
|--------|-------|----------------------|--|----|----------|----------|--------|

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|--------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 433.57 | |
| 2 | 01-30-7075 | ADMN | 25.43 | | |
| 3 | 01-20-7075 | S/A | 85.00 | | |
| 4 | 01-10-7075 | PD | 39.52 | | |
| 5 | 02-00-7080 | WATER | 46.22 | | |
| 6 | 03-00-7080 | SEWER | 237.40 | | |
| | | | ----- | ----- | |
| | | | 433.57 | 433.57 | |

| | | | | | | | |
|------------|-------|------------------|--|----|----------|----------|--------|
| 2019-11276 | A1022 | ATLAS INTEGRATED | | BI | 10/01/19 | 10/23/19 | 285.00 |
|------------|-------|------------------|--|----|----------|----------|--------|

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|--------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 285.00 | |
| 2 | 10-00-7330 | HOST FEES | 285.00 | | |
| | | | ----- | ----- | |
| | | | 285.00 | 285.00 | |

| | | | | | | | |
|-----------------------|------|-----------------|---------------|----|----------|----------|---------|
| 101019 | M997 | BANK OF AMERICA | | BI | 10/10/19 | 10/10/19 | 5607.87 |
| PRINTED CHECK # 73664 | | ON 10/10/19 | PAID: 5607.87 | | | | |

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|-------------------|--------|--------|-----------|
| 2 | 01-30-7115 | WIDENER IML RMA | 863.70 | | |
| 3 | 01-30-7454 | BROWN VEHICLE MAI | 15.00 | | |

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VILLAGE OF MAHOMET
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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT |
|-----------|--------|------|-----------|---------|---------|----------|--------|
|-----------|--------|------|-----------|---------|---------|----------|--------|

101019 M997 (CONTINUED)

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|-------------------|---------|---------|-----------|
| 4 | 01-30-7130 | BROWN TUNES | .84 | | |
| 5 | 01-30-7201 | BROWN PHONE | 50.95 | | |
| 6 | 01-30-7135 | JT WALKERS ROBERT | 34.34 | | |
| 7 | 01-40-7371 | K BUCHANAN TRAINI | 1217.00 | | |
| 8 | 12-00-7501 | PARKS | 27.66 | | |
| 9 | 12-00-7470 | PARKS | 116.72 | | |
| 10 | 11-00-7454 | REC | 12.00 | | |
| 11 | 01-20-7322 | S/A NAME PLATE | 17.14 | | |
| 12 | 11-00-7501 | PAYFLOW | 30.00 | | |
| 13 | 01-45-7451 | ENG | 52.16 | | |
| 14 | 01-45-7120 | ENG | 61.35 | | |
| 15 | 01-45-7454 | ENG TRUCK | 425.00 | | |
| 16 | 01-10-7501 | PD POSTER | 26.00 | | |
| 17 | 01-10-7201 | PD SUPPLIES | 12.95 | | |
| 18 | 01-10-7501 | PD SUPPLIES | 41.37 | | |
| 19 | 01-10-7501 | PD SUPPLIES | 9.52 | | |
| 20 | 01-10-7501 | PD SUPPLIES | 897.18 | | |
| 21 | 01-10-7075 | PD SUPPLIES | 95.50 | | |
| 22 | 01-10-7501 | PINEY BOWES | 35.70 | | |
| 23 | 01-45-7454 | FOOTLINERS | 217.90 | | |
| 24 | 11-20-7501 | REC SUPPLIES | 19.95 | | |
| 25 | 02-00-7454 | MUDFLAPS | 96.69 | | |
| 26 | 01-45-7322 | ENG SUPPLIES | 17.29 | | |
| 27 | 11-00-7454 | FOOTLINERS REC | 217.90 | | |
| 28 | 01-30-7322 | ADMIN | 52.77 | | |
| 29 | 01-30-7322 | ADMIN | 7.98 | | |
| 30 | 11-10-7130 | PITCHING MACHINE | 147.95 | | |
| 31 | 02-00-7501 | ADOBE | 15.93 | | |
| 32 | 02-00-7454 | PAINT | 12.39 | | |
| 33 | 02-00-7375 | EYEWASH | 75.89 | | |
| 34 | 03-00-7375 | EYEWASH | 75.89 | | |
| 35 | 03-00-7211 | FREIGHT | 607.26 | | |
| M | 01-00-1010 | MANUAL POSTING | | 5607.87 | |
| | | | 5607.87 | 5607.87 | |

092719 B3000 BERNIS, CLANCY AND ASS.

BI 10/10/19 10/23/19

5606.20

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|---------|---------|-----------|
| 1 | | INVOICE AMOUNT | | 5606.20 | |
| 2 | 01-40-7142 | CD | 904.22 | | |
| 3 | 01-40-7145 | CD | 4701.98 | | |
| | | | 5606.20 | 5606.20 | |

101019 X6781 BOYKIN, BOBBY

BI 10/10/19 10/23/19

12.50

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|------------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 12.50 | |
| 2 | 11-10-7050 | OFFICIAL BOYKINS | 12.50 | | |
| | | | 12.50 | 12.50 | |

102319 X7985 BRANTLEY, LISA

BI 10/08/19 10/23/19

34.78

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|----------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 34.78 | |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT | |
|-----------|--------|------------------------------------|---|---------|----------|---|---------------------------------------|-----------|
| 102319 | X7985 | (CONTINUED) | SEQ G/L ACCT 2 03-00-4100 | | | DESCRIPTION REFUND L BRANTLEY | DEBIT 34.78 CREDIT 34.78 | PROJECT # |
| 092519 | X6449 | BRENNAN, TERESA | | BI | 10/01/19 | 10/23/19 | | 330.75 |
| | | | SEQ G/L ACCT 1 2 11-10-7060 | | | DESCRIPTION INVOICE AMOUNT WEE LOVE MUSIC T | DEBIT 330.75 CREDIT 330.75 | PROJECT # |
| 092519 | X7088 | BROWN, CARLA | | BI | 10/01/19 | 10/23/19 | | 100.80 |
| | | | SEQ G/L ACCT 1 2 11-10-7060 | | | DESCRIPTION INVOICE AMOUNT ADL FIT C BROWN | DEBIT 100.80 CREDIT 100.80 | PROJECT # |
| 092019 | X6826 | BUCHANAN, KEN | PRINTED CHECK # 73660 ON 10/01/19 PAID: 1032.02 | BI | 10/01/19 | 10/01/19 | | 1032.02 |
| | | | SEQ G/L ACCT 2 01-40-7371 M 01-00-1010 | | | DESCRIPTION REIM-BUCHANAN MANUAL POSTING | DEBIT 1032.02 CREDIT 1032.02 | PROJECT # |
| 077632 | C1020 | CDC PAPER & JANITORIAL SUPPLY | | BI | 10/10/19 | 10/23/19 | | 171.23 |
| | | | SEQ G/L ACCT 1 2 01-10-7321 | | | DESCRIPTION INVOICE AMOUNT SUPPLIES | DEBIT 171.23 CREDIT 171.23 | PROJECT # |
| 07032019 | C3410 | CHAMPAIGN COUNTY REGIONAL PLANNING | | BI | 10/01/19 | 10/23/19 | | 6376.00 |
| | | | SEQ G/L ACCT 1 2 01-30-7137 | | | DESCRIPTION INVOICE AMOUNT MEMBER SVC | DEBIT 6376.00 CREDIT 6376.00 | PROJECT # |
| 091219 | C3420 | CHAMPAIGN COUNTY SHERIFF | | BI | 10/10/19 | 10/23/19 | | 81.78 |
| | | | SEQ G/L ACCT 1 2 01-10-7331 | | | DESCRIPTION INVOICE AMOUNT BOOK IN FEES | DEBIT 81.78 CREDIT 81.78 | PROJECT # |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT |
|--------------|--------|----------------------------|--------------|---------|-------------------|----------|------------------|
| 14747 | C5051 | CLASSIC PLUMBING SYSTEMS | | BI | 10/08/19 | 10/23/19 | 4230.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 4230.00 |
| | | | 2 12-00-7075 | | WTR SVC/ WTR LINE | 290.00 | |
| | | | 3 46-00-7120 | | WTR SVC/ WTR LINE | 3940.00 | |
| | | | | | | 4230.00 | 4230.00 |
| 092119 | X7159 | COLLINS, ADDISON | | BI | 10/01/19 | 10/23/19 | 20.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 20.00 |
| | | | 2 11-10-7050 | | REF A COLLINS | 20.00 | |
| | | | | | | 20.00 | 20.00 |
| 64747 | C6550 | COMMUNITY TIRE & FAST LUBE | | BI | 10/03/19 | 10/23/19 | 18.95 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 18.95 |
| | | | 2 12-00-7454 | | SHOP SUPPLIES | 18.95 | |
| | | | | | | 18.95 | 18.95 |
| 151314400001 | X5724 | COOK, WILLIAM J. | | BI | 10/01/19 | 10/23/19 | 322.95 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 322.95 |
| | | | 2 01-30-7376 | | TAX REBATE | 322.95 | |
| | | | | | | 322.95 | 322.95 |
| L153783 | C6564 | CORE & MAIN LP | | BI | 10/01/19 | 10/23/19 | 15.65 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 15.65 |
| | | | 2 02-00-7318 | | METTER GASKETS | 15.65 | |
| | | | | | | 15.65 | 15.65 |
| 10102019 | C6563 | CORNER FS | | BI | 10/10/19 | 10/23/19 | 987.80 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 987.80 |
| | | | 2 01-10-7454 | | INV 13458 | 82.68 | |
| | | | 3 01-10-7454 | | INV 13411 | 64.54 | |
| | | | 4 01-10-7454 | | INV 13410 | 64.54 | |
| | | | 5 01-10-7454 | | INV 13409 | 560.42 | |
| | | | 6 01-10-7454 | | INV 13412 | 75.54 | |
| | | | 7 01-10-7454 | | INV 13408 | 64.54 | |
| | | | 8 01-10-7454 | | INV 13413 | 75.54 | |
| | | | | | | 987.80 | 987.80 |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | | | AMOUNT |
|-----------|--------|------------------------------|--------------|---------|-------------------|----------|----------|----------|-----------|
| 782424C | C6597 | COUNTY MATERIALS CORPORATION | | BI | 10/01/19 | 10/23/19 | | | 195.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 195.00 | |
| | | | 2 01-20-7130 | | CAST | | 195.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 195.00 | 195.00 | |
| 3631 | C6589 | COURTESY CLEANING CENTER | | BI | 10/10/19 | 10/23/19 | | | 468.70 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 468.70 | |
| | | | 2 01-10-7401 | | PD UNIFORM CLEAN | | 468.70 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 468.70 | 468.70 | |
| 09112019 | X9988 | CRANE, NOAH | | BI | 10/01/19 | 10/23/19 | | | 77.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 77.00 | |
| | | | 2 11-10-7410 | | REFUND- N CRANE | | 77.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 77.00 | 77.00 | |
| STR-EMAIN | C6600 | CROSS CONSTRUCTION | | BI | 10/09/19 | 10/23/19 | | | 36715.28 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 36715.28 | |
| | | | 2 35-00-7400 | | E MAIN PROJ | | 36715.28 | | MAIN ST. |
| | | | | | | | ----- | ----- | |
| | | | | | | | 36715.28 | 36715.28 | |
| 100119 | X5783 | CROWLEY, GARY | | BI | 10/01/19 | 10/23/19 | | | 500.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 500.00 | |
| | | | 2 01-60-7100 | | G CROWLEY | | 500.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 500.00 | 500.00 | |
| 092519 | X7089 | CUNNINGHAM, AMY | | BI | 10/01/19 | 10/23/19 | | | 357.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 357.00 | |
| | | | 2 11-10-7060 | | ADL FIT A CUNNING | | 357.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 357.00 | 357.00 | |
| 0138 | D1803 | DAVE PARSONS ELECTRIC | | BI | 10/01/19 | 10/23/19 | | | 94.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | | 94.00 | |
| | | | 2 01-20-7075 | | PHOTO CELLS | | 94.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 94.00 | 94.00 | |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | | | AMOUNT |
|--------------|--------|--|--------------|---------|----------|------------------|---------|---------|-----------|
| 0140 | D1803 | DAVE PARSONS ELECTRIC | | BI | 10/01/19 | 10/23/19 | | | 180.00 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 180.00 | |
| | | | 2 01-20-7075 | | | GAS TANK/SEALS | 180.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 180.00 | 180.00 | |
| 68211 | D1930 | DEDICATED DIESEL SERVICE REPAIR LLC | | BI | 10/07/19 | 10/23/19 | | | 26.50 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 26.50 | |
| | | | 2 01-20-7211 | | | WHEEL INSPECTION | 26.50 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 26.50 | 26.50 | |
| 01793044 | D4090 | DEPKE | | BI | 10/03/19 | 10/23/19 | | | 7.20 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 7.20 | |
| | | | 2 01-20-7232 | | | S/A | 7.20 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 7.20 | 7.20 | |
| 092119 | X9555 | DIETZ, TAYLOR MARIE | | BI | 10/01/19 | 10/23/19 | | | 40.00 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 40.00 | |
| | | | 2 11-10-7050 | | | ref t dietz | 40.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 40.00 | 40.00 | |
| 101019 | X7196 | DYER, ADAM | | BI | 10/10/19 | 10/23/19 | | | 37.50 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 37.50 | |
| | | | 2 11-10-7050 | | | OFFICIAL DYER | 37.50 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 37.50 | 37.50 | |
| 15198 | E1217 | ELEMENT GRAPHICS AND DESIGN | | BI | 10/10/19 | 10/23/19 | | | 299.45 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 299.45 | |
| | | | 2 01-10-7501 | | | BSDGE | 299.45 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 299.45 | 299.45 | |
| MYS-19-010.2 | E1274 | ENGINEERING & RESEARCH INTERNATIONAL INC | | BI | 10/01/19 | 10/23/19 | | | 2220.13 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 2220.13 | |
| | | | 2 01-45-7142 | | | TESTINF SVCS | 2220.13 | | ST-20PP |
| | | | | | | | ----- | ----- | |
| | | | | | | | 2220.13 | 2220.13 | |

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|-------------|--------|--|-----------|----------------|----------|----------|-----------|
| 37939 | E1351 | ENVIRONMENTAL SOLUTIONS & SERVICES, INC. | BI | 10/03/19 | 10/23/19 | 2041.00 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 2041.00 | |
| | | 2 01-10-7075 | | PD CLEAN | 877.00 | | |
| | | 3 01-30-7075 | | ADMIN CLEAN | 664.00 | | |
| | | 4 01-45-7075 | | ENG CLEAN | 178.00 | | |
| | | 5 12-00-7075 | | P/R CLEAN | 161.00 | | |
| | | 6 01-20-7075 | | S/A CLEAN | 161.00 | | |
| | | | | | 2041.00 | 2041.00 | |
| 093019 | E1950 | EVANS, FROEHLICH, BETH & CHAMLEY | BI | 10/10/19 | 10/23/19 | 8009.40 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 8009.40 | |
| | | 2 01-30-7314 | | ADMIN LEGAL | 3600.00 | | |
| | | 3 01-40-7314 | | CD LEGAL | 4409.40 | | |
| | | | | | 8009.40 | 8009.40 | |
| 1220952 | F4051 | F.E. MORAN SECURITY SOLUTIONS | BI | 10/10/19 | 10/23/19 | 168.00 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 168.00 | |
| | | 2 01-10-7075 | | ALARM | 168.00 | | |
| | | | | | 168.00 | 168.00 | |
| ILCHA182001 | F1300 | FASTENAL | BI | 10/01/19 | 10/23/19 | 24.99 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 24.99 | |
| | | 2 03-00-7375 | | THREAD SEALENT | 24.99 | | |
| | | | | | 24.99 | 24.99 | |
| ILCHA182077 | F1300 | FASTENAL | BI | 10/09/19 | 10/23/19 | 149.94 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 149.94 | |
| | | 2 02-00-7375 | | THREAD SEAL | 149.94 | | |
| | | | | | 149.94 | 149.94 | |
| 101019 | X7092 | FINCH, BRADEN | BI | 10/10/19 | 10/23/19 | 22.50 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 22.50 | |
| | | 2 11-10-7050 | | OFFICIAL FINCH | 22.50 | | |
| | | | | | 22.50 | 22.50 | |
| 101019 | X7022 | FINCH, DAWSON | BI | 10/10/19 | 10/23/19 | 25.00 | |
| | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | 1 | | INVOICE AMOUNT | | 25.00 | |

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| 101019 | X7022 | (CONTINUED) | | | | | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 2 11-10-7050 | | OFFICIAL DAWSON F | 25.00 | |
| | | | | | | 25.00 | 25.00 |
| 092119 | X9556 | FONTE, ISABELLE ELISE | | | | | |
| | | | | BI | 10/01/19 | 10/23/19 | 40.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 40.00 |
| | | | 2 11-10-7050 | | REF I FONTE | 40.00 | |
| | | | | | | 40.00 | 40.00 |
| 102219 | F8900 | FRONTIER | | | | | |
| | | PRINTED CHECK # 73661 | ON 10/01/19 | PAID: | BI 10/01/19 | 10/01/19 | 1322.38 |
| | | | | | 1322.38 | | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 2 01-30-7391 | | ADMIN | 328.87 | |
| | | | 3 01-45-7391 | | ENG | 46.50 | |
| | | | 4 03-00-7391 | | 586-7206 | 47.15 | |
| | | | 5 03-00-7391 | | 586-6130 | 51.25 | |
| | | | 6 03-00-7391 | | 586-3403 | 46.78 | |
| | | | 7 02-00-7391 | | 590-2993 | 51.40 | |
| | | | 8 03-00-7391 | | 586-6953 | 46.78 | |
| | | | 9 03-00-7391 | | 586-4136 | 51.25 | |
| | | | 10 03-00-7391 | | 586-7912 | 46.78 | |
| | | | 11 02-00-7391 | | 047-0990 | 94.01 | |
| | | | 12 02-00-7391 | | 586-3554 | 171.55 | |
| | | | 13 03-00-7391 | | 586-3554 | 171.55 | |
| | | | 14 01-60-7391 | | 586-3511 | 168.51 | |
| | | | M 01-00-1010 | | MANUAL POSTING | | 1322.38 |
| | | | | | | 1322.38 | 1322.38 |
| 10222019 | F8900 | FRONTIER | | | | | |
| | | | | | BI | 10/10/19 | 10/23/19 |
| | | | | | | | 343.81 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 343.81 |
| | | | 2 01-10-7391 | | PD | 343.81 | |
| | | | | | | 343.81 | 343.81 |
| 092519 | X7777 | GABBARD, RENEE P | | | | | |
| | | | | | BI | 10/01/19 | 10/23/19 |
| | | | | | | | 315.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 315.00 |
| | | | 2 11-10-7060 | | ADL FIT R GABBARD | 315.00 | |
| | | | | | | 315.00 | 315.00 |
| INV1901870 | G1250 | GASVODA & ASSOCIATES | | | | | |
| | | | | | BI | 10/01/19 | 10/23/19 |
| | | | | | | | 148.16 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 148.16 |

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| INV1901870 | G1250 | (CONTINUED) | SEQ G/L ACCT | | | | |
| | | | 2 03-00-7320 | | EXHAUSR FAN | DEBIT 148.16 | CREDIT PROJECT # |
| | | | | | | 148.16 | 148.16 |
| 1483096 | G1175 | GFI DIGITAL, INC. | | BI | 10/03/19 | 10/23/19 | 204.85 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT 204.85 | CREDIT PROJECT # |
| | | | 2 01-30-7322 | | OFFICE SUPPLIES | 204.85 | 204.85 |
| | | | | | | 204.85 | 204.85 |
| 1483150 | G1175 | GFI DIGITAL, INC. | | BI | 10/03/19 | 10/23/19 | 68.02 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT | CREDIT PROJECT # |
| | | | 2 11-00-7060 | | INK | 34.01 | 68.02 |
| | | | 3 01-20-7322 | | INK | 34.01 | |
| | | | | | | 68.02 | 68.02 |
| 11655054 | H1210 | HACH COMPANY | | BI | 10/01/19 | 10/23/19 | 348.94 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT | CREDIT PROJECT # |
| | | | 2 03-00-7211 | | D O SENSOR CAP | 348.94 | 348.94 |
| | | | | | | 348.94 | 348.94 |
| 092419 | X9333 | HANSON, ERIC GEORGE MATTHEW | | BI | 10/01/19 | 10/23/19 | 20.00 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT | CREDIT PROJECT # |
| | | | 2 11-10-7050 | | REF-E HANSON | 20.00 | 20.00 |
| | | | | | | 20.00 | 20.00 |
| 092519 | X9334 | HANSON, OSKAR | | BI | 10/01/19 | 10/23/19 | 20.00 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT | CREDIT PROJECT # |
| | | | 2 11-10-7050 | | REF O HANSON | 20.00 | 20.00 |
| | | | | | | 20.00 | 20.00 |
| 4584173 | H1881 | HAWKINS, INC. | | BI | 10/01/19 | 10/23/19 | 2521.66 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | INVOICE AMOUNT | DEBIT | CREDIT PROJECT # |
| | | | 2 03-00-7100 | | ALUM,SODIUM THIO, | 2521.66 | 2521.66 |
| | | | | | | 2521.66 | 2521.66 |

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|-------------|--------|--------------------------------|--------------|------------|------------------|----------|---------|-----------|
| 4586723 | H1881 | HAWKINS, INC. | | BI | 10/01/19 | 10/23/19 | 3513.31 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 3513.31 | |
| | | | 2 | 03-00-7100 | ALUM w/S | 3513.31 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 3513.31 | 3513.31 | |
| 4593832 | H1881 | HAWKINS, INC. | | BI | 10/09/19 | 10/23/19 | 742.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 742.00 | |
| | | | 2 | 02-00-7100 | CHL/FLUORIDE | 742.00 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 742.00 | 742.00 | |
| 68659504 | H2086 | HENRY SCHEIN INC | | BI | 10/10/19 | 10/23/19 | 1572.08 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 1572.08 | |
| | | | 2 | 26-00-7900 | BLEED KITS | 1572.08 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 1572.08 | 1572.08 | |
| 100719 | X7987 | IGOE, MARTHA | | BI | 10/07/19 | 10/23/19 | 198.61 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 198.61 | |
| | | | 2 | 01-20-7385 | REIMBURSE-M IGOE | 198.61 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 198.61 | 198.61 | |
| 185223 | I2430 | ILLINI CONTRACTOR SUPPLY, INC. | | BI | 10/01/19 | 10/23/19 | 25.95 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 25.95 | |
| | | | 2 | 02-00-7375 | HARD HATS/SAFETY | 25.95 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 25.95 | 25.95 | |
| B0000306394 | I2440 | ILLINI F. S. INC | | BI | 10/02/19 | 10/23/19 | 910.65 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 910.65 | |
| | | | 2 | 01-10-7451 | PD FUEL | 605.15 | | |
| | | | 3 | 01-45-7451 | ENG FUEL | 80.30 | | |
| | | | 4 | 02-00-7451 | WTR FUEL | 124.30 | | |
| | | | 5 | 03-00-7451 | SEWER FUEL | 100.90 | | |
| | | | | | | ----- | ----- | |
| | | | | | | 910.65 | 910.65 | |
| B0000306464 | I2440 | ILLINI F. S. INC | | BI | 10/08/19 | 10/23/19 | 650.32 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 650.32 | |

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|-------------|--------|--|--------------|----------|-------------------|-----------|------------------|
| B0000306464 | I2440 | (CONTINUED) | | | | | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 2 01-10-7451 | | PD FUEL | 413.41 | |
| | | | 3 02-00-7451 | | WTR FUEL | 103.12 | |
| | | | 4 03-00-7451 | | SWR FUEL | 38.98 | |
| | | | 5 11-00-7451 | | REC FUEL | 51.03 | |
| | | | 6 12-00-7451 | | PARKS FUEL | 43.78 | |
| | | | | | | ----- | |
| | | | | | | 650.32 | 650.32 |
| 4722 | I2011 | ILLINOIS ASSOCIATION OF CHIEFS OF POLICE | | | | | |
| | | | BI | 10/10/19 | 10/23/19 | | 110.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 110.00 |
| | | | 2 01-10-7371 | | RENEWAL MEMBWESHI | 110.00 | |
| | | | | | | ----- | |
| | | | | | | 110.00 | 110.00 |
| 95391121 | I2014 | ILLINOIS BRICK COMPANY | | | | | |
| | | | BI | 10/01/19 | 10/23/19 | | 231.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 231.00 |
| | | | 2 01-20-7375 | | LIMESTONE | 231.00 | |
| | | | | | | ----- | |
| | | | | | | 231.00 | 231.00 |
| 123063 | I2284 | ILLINOIS DEPARTMENT OF TRANSPORTATION | | | | | |
| | | | BI | 10/04/19 | 10/23/19 | | 127482.64 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 127482.64 |
| | | | 2 35-00-7400 | | idot | 127482.64 | STR-18ST |
| | | | | | | ----- | |
| | | | | | | 127482.64 | 127482.64 |
| 093019 | I2510 | IMCO UTILITY SUPPLY | | | | | |
| | | | BI | 10/10/19 | 10/23/19 | | 180.24 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 180.24 |
| | | | 2 46-00-7120 | | ENDO PURE | 180.24 | |
| | | | | | | ----- | |
| | | | | | | 180.24 | 180.24 |
| 672464 | I3050 | INTERSTATE BATTERY | | | | | |
| | | | BI | 10/01/19 | 10/23/19 | | 113.95 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 113.95 |
| | | | 2 03-00-7211 | | PORTABLE PUMP | 113.95 | |
| | | | | | | ----- | |
| | | | | | | 113.95 | 113.95 |
| 672531 | I3050 | INTERSTATE BATTERY | | | | | |
| | | | BI | 10/08/19 | 10/23/19 | | 180.95 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 180.95 |
| | | | 2 03-00-7260 | | GENERATOR | 180.95 | |
| | | | | | | ----- | |
| | | | | | | 180.95 | 180.95 |

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|-----------|--------|---------------------------|---------------|---------|-------------------|----------|--------|-----------|--------|
| 672656 | I3050 | INTERSTATE BATTERY | | BI | 10/09/19 | 10/23/19 | | | 108.95 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 108.95 | | |
| | | | 2 01-30-7075 | | CHARGER | 108.95 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 108.95 | 108.95 | | |
| 672663 | I3050 | INTERSTATE BATTERY | | BI | 10/10/19 | 10/23/19 | | | 419.90 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 419.90 | | |
| | | | 2 03-00-7260 | | GENERATOR BATTERI | 419.90 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 419.90 | 419.90 | | |
| 092119 | X7008 | JACOBS, KELSEY | | BI | 10/01/19 | 10/23/19 | | | 60.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 60.00 | | |
| | | | 2 11-10-7050 | | REF K JACOBS | 60.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 60.00 | 60.00 | | |
| 102119 | J1077 | JOHN DEERE FINANCIAL | | BI | 10/08/19 | 10/23/19 | | | 938.62 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 938.62 | | |
| | | | 2 02-00-7375 | | CLOTHES | 82.88 | | | |
| | | | 3 03-00-7401 | | CLOTHES WELBORNE | 134.97 | | | |
| | | | 4 01-20-7375 | | S/A | 41.97 | | | |
| | | | 5 01-20-7375 | | S/A | 39.99 | | | |
| | | | 6 01-20-7375 | | S/A | 298.97 | | | |
| | | | 7 01-20-7401 | | CLOTHES WYGANT | 23.96 | | | |
| | | | 8 02-00-7375 | | W/S | 66.97 | | | |
| | | | 9 02-00-7401 | | WTR CLOTHES KENNE | 124.46 | | | |
| | | | 10 03-00-7401 | | SWR CLOTHES KENNE | 124.45 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 938.62 | 938.62 | | |
| 101019 | X7197 | JONES, WILLIAM | | BI | 10/10/19 | 10/23/19 | | | 12.50 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 12.50 | | |
| | | | 2 11-10-7050 | | OFFICIAL JONES | 12.50 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 12.50 | 12.50 | | |
| 12074991 | K4050 | KIRCHNER BUILDING CENTERS | | BI | 10/01/19 | 10/23/19 | | | 15.87 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 15.87 | | |
| | | | 2 01-20-7375 | | MIX | 15.87 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 15.87 | 15.87 | | |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | | | AMOUNT |
|-----------|--------|---------------------------|--------------|---------|-------------------|----------|---------|-----------|---------|
| 12075698 | K4050 | KIRCHNER BUILDING CENTERS | | BI | 10/10/19 | 10/23/19 | | | 51.55 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 51.55 | | |
| | | | 2 01-20-7375 | | WOOD STAKE | 51.55 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 51.55 | 51.55 | | |
| 101019 | X7172 | KOLLER, LUKE | | BI | 10/10/19 | 10/23/19 | | | 47.50 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 47.50 | | |
| | | | 2 11-10-7050 | | OFFICIAL-KOLLER | 47.50 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 47.50 | 47.50 | | |
| 093019 | L1110 | LAZERS EDGE | | BI | 10/09/19 | 10/23/19 | | | 268.50 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 268.50 | | |
| | | | 2 02-00-7322 | | OFFICE SUPPLIES W | 268.50 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 268.50 | 268.50 | | |
| 190905 | L2500 | LEAK DETECTION SERVICES | | BI | 10/01/19 | 10/23/19 | | | 1370.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 1370.00 | | |
| | | | 2 02-00-7456 | | LEAK LOCATION | 1370.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 1370.00 | 1370.00 | | |
| 102019 | L6500 | LOWE'S COMPANIES, INC. | | BI | 10/09/19 | 10/23/19 | | | 70.38 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 70.38 | | |
| | | | 2 12-00-7405 | | PARKS SUPPLIES | 70.38 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 70.38 | 70.38 | | |
| 093019 | M1050 | MAHOMET ACE HARDWARE | | BI | 10/04/19 | 10/23/19 | | | 589.42 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 1 | | INVOICE AMOUNT | | 589.42 | | |
| | | | 2 01-45-7501 | | LAWN FOOD/SEEDS | 30.57 | | | |
| | | | 3 01-20-7375 | | TREE REMOVAL | 142.78 | | | |
| | | | 4 01-30-7075 | | CLEANER | 2.75 | | | |
| | | | 5 12-00-7201 | | PARKS | 54.31 | | | |
| | | | 6 12-00-7075 | | PARKS | 12.02 | | | |
| | | | 7 11-00-7100 | | REC | 3.59 | | | |
| | | | 8 02-00-7375 | | WATER SUPPLIES | 171.70 | | | |
| | | | 9 03-00-7375 | | SEWER SUPPLIES | 171.70 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 589.42 | 589.42 | | |

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|-----------|--------|----------------------|--------------|---------|-------------------|----------|---------|---------|-----------|
| 62299957 | M1019 | MAHOMET LANDSCAPES | | BI | 10/03/19 | 10/23/19 | | 2500.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 2500.00 | | |
| | | | 2 01-20-7385 | | DROP TREE/GRIND | 2500.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 2500.00 | 2500.00 | | |
| 62299958 | M1019 | MAHOMET LANDSCAPES | | BI | 10/01/19 | 10/23/19 | | 995.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 995.00 | | |
| | | | 2 01-20-7385 | | BUCKET TRUCK | 995.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 995.00 | 995.00 | | |
| 20949 | M1032 | MAHOMET SMALL ENGINE | | BI | 10/01/19 | 10/23/19 | | 60.94 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 60.94 | | |
| | | | 2 01-20-7211 | | BLADES, BELT, PLU | 60.94 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 60.94 | 60.94 | | |
| 20981 | M1032 | MAHOMET SMALL ENGINE | | BI | 10/01/19 | 10/23/19 | | 44.65 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 44.65 | | |
| | | | 2 01-20-7211 | | DRIVE SHAFT | 44.65 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 44.65 | 44.65 | | |
| 21038 | M1032 | MAHOMET SMALL ENGINE | | BI | 10/01/19 | 10/23/19 | | 46.99 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 46.99 | | |
| | | | 2 01-20-7375 | | PROPANE | 46.99 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 46.99 | 46.99 | | |
| 10022019 | M1016 | MAHOMET WATER/SEWER | | BI | 10/03/19 | 10/23/19 | | 10.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 10.00 | | |
| | | | 2 02-00-7501 | | WATER | 10.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 10.00 | 10.00 | | |
| 10032019 | M1016 | MAHOMET WATER/SEWER | | BI | 10/03/19 | 10/23/19 | | 536.91 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | | |
| | | | 1 | | INVOICE AMOUNT | | 536.91 | | |
| | | | 2 01-30-7391 | | ADMIN | 228.23 | | | |
| | | | 3 01-30-7391 | | ADMIN | 297.68 | | | |
| | | | 4 01-30-7391 | | ADMIN | 11.00 | | | |
| | | | | | | ----- | ----- | | |
| | | | | | | 536.91 | 536.91 | | |

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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT | |
|-----------|--------|---------------------------|--------------|------------|-----------------|-----------|-----------|-----------|
| 102019 | M1016 | MAHOMET WATER/SEWER | | BI | 10/03/19 | 10/23/19 | 272.65 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 272.65 | |
| | | | 2 | 12-00-7391 | PARKS | 17.85 | | |
| | | | 3 | 12-00-7391 | PARKS | 19.42 | | |
| | | | 4 | 12-00-7391 | PARKS | 217.24 | | |
| | | | 5 | 12-00-7391 | PARKS | 13.14 | | |
| | | | 6 | 12-00-7391 | PARKS | 5.00 | | |
| | | | | | | 272.65 | 272.65 | |
| 10202019 | M1016 | MAHOMET WATER/SEWER | | BI | 10/10/19 | 10/23/19 | 43.55 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 43.55 | |
| | | | 2 | 01-10-7391 | W/S FOR PD | 43.55 | | |
| | | | | | | 43.55 | 43.55 | |
| 102119 | M1016 | MAHOMET WATER/SEWER | | BI | 10/01/19 | 10/23/19 | 124.61 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 124.61 | |
| | | | 2 | 01-45-7391 | ENG W/S | 124.61 | | |
| | | | | | | 124.61 | 124.61 | |
| 092119 | X9558 | MARSHALL, AUDREY MICHELLE | | BI | 10/01/19 | 10/23/19 | 40.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 40.00 | |
| | | | 2 | 11-10-7050 | ref a marshall | 40.00 | | |
| | | | | | | 40.00 | 40.00 | |
| 9820 | M1930 | MARTIN EQUIPMENT, INC. | | BI | 10/03/19 | 10/23/19 | 132486.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 132486.00 | |
| | | | 2 | 34-00-7315 | JD EXT WARRANTY | 132486.00 | | |
| | | | | | | 132486.00 | 132486.00 | |
| 01-681739 | M1081 | MCS OFFICE TECHNOLOGIES | | BI | 10/10/19 | 10/23/19 | 47.00 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 47.00 | |
| | | | 2 | 01-10-7330 | MONTHLY PLAN | 47.00 | | |
| | | | | | | 47.00 | 47.00 | |
| 5134 | M4100 | MID AMERICA SAND & GRAVEL | | BI | 10/04/19 | 10/23/19 | 90.19 | |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 90.19 | |

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|-----------|--------|---------------------------------------|--|----------|----------|-----------|----------|
| 5134 | M4100 | (CONTINUED) | SEQ G/L ACCT | | | | |
| | | | 2 02-00-7130 | | | | |
| | | | DESCRIPTION | | | | |
| | | | MISC SCRAPING | | | | |
| | | | | DEBIT | CREDIT | PROJECT # | |
| | | | | 90.19 | | | |
| | | | | ----- | ----- | | |
| | | | | 90.19 | 90.19 | | |
| 1558 | M4905 | MIDSTATE EXCAVATION INC | | | | | |
| | | | | BI | 10/03/19 | 10/23/19 | 8560.00 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | | | |
| | | | DESCRIPTION | | | | |
| | | | INVOICE AMOUNT | DEBIT | CREDIT | PROJECT # | |
| | | | 2 12-00-7470 | 8560.00 | 8560.00 | JJ | |
| | | | DEMO/CONCRETE | ----- | ----- | | |
| | | | | 8560.00 | 8560.00 | | |
| 9046 | M4905 | MIDSTATE EXCAVATION INC | | | | | |
| | | | | BI | 10/10/19 | 10/23/19 | 4880.16 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | | | |
| | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 2 12-00-7470 | 4880.16 | 4880.16 | | |
| | | | INVOICE AMOUNT | ----- | ----- | | |
| | | | CONCRETE | 4880.16 | 4880.16 | | |
| 119467-2 | M4134 | MIDWEST CONSTRUCTION RENTALS #1 | | | | | |
| | | | | BI | 10/01/19 | 10/23/19 | 320.00 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | | | |
| | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 2 01-20-7232 | 320.00 | 320.00 | | |
| | | | INVOICE AMOUNT | ----- | ----- | | |
| | | | BOB CAT | 320.00 | 320.00 | | |
| 91045-910 | M4135 | MIDWEST ENGINEERING AND TESTING, INC. | | | | | |
| | | | | BI | 10/08/19 | 10/23/19 | 3135.00 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | | | |
| | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 2 01-30-7345 | 3135.00 | 3135.00 | | |
| | | | INVOICE AMOUNT | ----- | ----- | | |
| | | | MET PROPSAL NO 92 | 3135.00 | 3135.00 | | |
| 9040 | M6700 | MORROW BROTHERS FORD, INC. | | | | | |
| | | | | BI | 10/08/19 | 10/08/19 | 24375.00 |
| | | | PRINTED CHECK # 73663 ON 10/08/19 PAID: 24375.00 | | | | |
| | | | SEQ G/L ACCT | | | | |
| | | | 2 34-00-7313 | 24375.00 | | | |
| | | | DESCRIPTION | | CREDIT | PROJECT # | |
| | | | M 01-00-1010 | | 24375.00 | | |
| | | | P/R FORD 150 | ----- | ----- | | |
| | | | MANUAL POSTING | 24375.00 | 24375.00 | | |
| 23294 | M9001 | MTK TECHNOLOGIES, INC. | | | | | |
| | | | | BI | 10/10/19 | 10/23/19 | 1413.10 |
| | | | SEQ G/L ACCT | | | | |
| | | | 1 | | | | |
| | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # | |
| | | | 2 02-00-7120 | 89.10 | 1413.10 | | |
| | | | SAMSUNG W/S | ----- | ----- | | |
| | | | 3 01-30-7130 | 300.00 | | | |
| | | | ADMIN MTK | | | | |

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|-----------|--------|------|-----------|---------|---------|----------|--------|
|-----------|--------|------|-----------|---------|---------|----------|--------|

23294 M9001 (CONTINUED)

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|--------------|---------|---------|-----------|
| 4 | 01-20-7120 | TRANS MTK | 50.00 | | |
| 5 | 01-40-7130 | PLANNING MTK | 200.00 | | |
| 6 | 01-45-7130 | ENG MTK | 50.00 | | |
| 7 | 02-00-7120 | WATER MTK | 50.00 | | |
| 8 | 03-00-7120 | SEWER MTK | 100.00 | | |
| 9 | 11-00-7120 | REC MTK | 75.00 | | |
| 10 | 12-00-7120 | PARKS MTK | 75.00 | | |
| 11 | 01-30-7130 | ADMIN | 128.00 | | |
| 12 | 01-30-7115 | ADMIN | 68.00 | | |
| 13 | 01-40-7130 | C/D | 88.00 | | |
| 14 | 01-45-7130 | ENG | 20.00 | | |
| 15 | 12-00-7120 | PARKS | 30.00 | | |
| 16 | 11-00-7120 | REC | 30.00 | | |
| 17 | 01-20-7120 | S/A | 20.00 | | |
| 18 | 02-00-7120 | WATER | 20.00 | | |
| 19 | 03-00-7120 | SEWER | 20.00 | | |
| | | | 1413.10 | 1413.10 | |

809387 N1101 NAPA AUTO PARTS

BI 10/01/19 10/23/19 48.29

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 48.29 | |
| 2 | 01-20-7211 | BATTERY | 48.29 | | |
| | | | 48.29 | 48.29 | |

813082 N1101 NAPA AUTO PARTS

BI 10/10/19 10/23/19 39.61

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 39.61 | |
| 2 | 01-20-7375 | DISPOS | 39.61 | | |
| | | | 39.61 | 39.61 | |

092019 N2100 NEWS GAZETTE

BI 10/09/19 10/23/19 337.37

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|--------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 337.37 | |
| 2 | 01-20-7351 | 1415798 | 105.84 | | |
| 3 | 04-00-7400 | 1415770 | 231.53 | | |
| | | | 337.37 | 337.37 | |

I9386316 P1004 PDC LABORATORIES, INC.

BI 10/01/19 10/23/19 60.00

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 60.00 | |
| 2 | 02-00-7315 | COLIFORM/ECOLI | 60.00 | | |
| | | | 60.00 | 60.00 | |

I9386645 P1004 PDC LABORATORIES, INC.

BI 10/01/19 10/23/19 18.00

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|----------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 18.00 | |

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|------------|--------|------------------------|-----------------------------------|---------|----------|--|------------------------------------|-------------------------------------|-----------|
| 19386645 | P1004 | (CONTINUED) | SEQ G/L ACCT 2 02-00-7315 | | | DESCRIPTION FLUORIDE | DEBIT 18.00 ----- 18.00 | CREDIT ----- 18.00 | PROJECT # |
| 69664-01 | P9010 | PUMP SUPPLY, INC. | | BI | 10/03/19 | 10/23/19 | | | 614.65 |
| | | | SEQ G/L ACCT 1 2 03-00-7211 | | | DESCRIPTION INVOICE AMOUNT NON POT PUMP CASI | DEBIT 614.65 ----- 614.65 | CREDIT 614.65 ----- 614.65 | PROJECT # |
| 1949480-80 | R1100 | RAY O'HERRON CO., INC. | | BI | 10/10/19 | 10/23/19 | | | 177.49 |
| | | | SEQ G/L ACCT 1 2 01-10-7401 | | | DESCRIPTION INVOICE AMOUNT | DEBIT 177.49 ----- 177.49 | CREDIT 177.49 ----- 177.49 | PROJECT # |
| 1954278-IN | R1100 | RAY O'HERRON CO., INC. | | BI | 10/10/19 | 10/23/19 | | | 97.98 |
| | | | SEQ G/L ACCT 1 2 01-10-7401 | | | DESCRIPTION INVOICE AMOUNT VEST | DEBIT 97.98 ----- 97.98 | CREDIT 97.98 ----- 97.98 | PROJECT # |
| 092119 | X5859 | REED, JOHN | | BI | 10/01/19 | 10/23/19 | | | 150.00 |
| | | | SEQ G/L ACCT 1 2 11-10-7050 | | | DESCRIPTION INVOICE AMOUNT REF J REED | DEBIT 150.00 ----- 150.00 | CREDIT 150.00 ----- 150.00 | PROJECT # |
| 100119 | R2010 | REIFSTECK, MARK | | BI | 10/01/19 | 10/23/19 | | | 250.00 |
| | | | SEQ G/L ACCT 1 2 01-60-7100 | | | DESCRIPTION INVOICE AMOUNT MARK REIFSTECK | DEBIT 250.00 ----- 250.00 | CREDIT 250.00 ----- 250.00 | PROJECT # |
| 101019 | X7139 | ROSE, JACK | | BI | 10/10/19 | 10/23/19 | | | 35.00 |
| | | | SEQ G/L ACCT 1 2 11-10-7050 | | | DESCRIPTION INVOICE AMOUNT OFFICIAL ROSE | DEBIT 35.00 ----- 35.00 | CREDIT 35.00 ----- 35.00 | PROJECT # |

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|--------------|--------|-------------------------------|--------------|---------|----------|------------------|-----------|-----------|-----------|
| 092319 | X9887 | SCHLENKER, JACALYN | | BI | 10/01/19 | 10/23/19 | | | 35.00 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 35.00 | |
| | | | 2 11-10-7410 | | | REFUND SCHLENKER | 35.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 35.00 | 35.00 | |
| 101019 | X7869 | SELK, CARTER JACOB | | BI | 10/10/19 | 10/23/19 | | | 47.50 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 47.50 | |
| | | | 2 11-10-7050 | | | OFFICIAL SELK | 47.50 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 47.50 | 47.50 | |
| 4132-5 | S5125 | SHERWIN-WILLIAMS, INC. | | BI | 10/01/19 | 10/23/19 | | | 47.78 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 47.78 | |
| | | | 2 02-00-7080 | | | PAINT | 47.78 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 47.78 | 47.78 | |
| 8508-9 | S5125 | SHERWIN-WILLIAMS, INC. | | BI | 10/03/19 | 10/23/19 | | | 95.86 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 95.86 | |
| | | | 2 12-00-7470 | | | PLAYGROUND | 95.86 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 95.86 | 95.86 | |
| 94732427-001 | S6355 | SITE ONE LANDSCAPE SUPPLY LLC | | BI | 10/03/19 | 10/23/19 | | | 50.02 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 50.02 | |
| | | | 2 12-00-7470 | | | PARKS | 50.02 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 50.02 | 50.02 | |
| 090419 | S6974 | STARK EXCAVATING, INC. | | BI | 10/10/19 | 10/23/19 | | | 129094.30 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 129094.30 | |
| | | | 2 35-00-7400 | | | ST20PP | 129094.30 | | ST-20PP |
| | | | | | | | ----- | ----- | |
| | | | | | | | 129094.30 | 129094.30 | |
| 14402 | S7999 | SUBSURFACE SOLUTIONS | | BI | 10/02/19 | 10/23/19 | | | 52.00 |
| | | | SEQ G/L ACCT | | | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
| | | | 1 | | | INVOICE AMOUNT | | 52.00 | |
| | | | 2 03-00-7300 | | | GPS | 52.00 | | |
| | | | | | | | ----- | ----- | |
| | | | | | | | 52.00 | 52.00 | |

SYS DATE: 10/10/19

VILLAGE OF MAHOMET
VENDOR INVOICE REGISTER
REGISTER # 882
Thursday October 10, 2019

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[NR1WIN]
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TERM DATE: 10/10/19

| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT |
|---------------|--------|------------------------------------|---------------|---------|-----------------|----------|------------------|
| T2005297 | C6460 | TECHNOLOGY MANAGEMENT REVENUE FUND | | BI | 10/10/19 | 10/23/19 | 354.16 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 354.16 |
| | | | 2 01-10-7330 | | COMM CHARGES | 354.16 | |
| | | | | | | 354.16 | 354.16 |
| 1003-538467 | T3000 | TEPPER ELECTRIC | | BI | 10/10/19 | 10/23/19 | 232.24 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 232.24 |
| | | | 2 01-10-7075 | | LED LT | 232.24 | |
| | | | | | | 232.24 | 232.24 |
| 101019 | X7175 | TRAVIS, ZACHARY | | BI | 10/10/19 | 10/23/19 | 12.50 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 12.50 |
| | | | 2 11-10-7050 | | OFFICIAL TRAVIS | 12.50 | |
| | | | | | | 12.50 | 12.50 |
| 0000Y8V675389 | U4501 | UPS | | BI | 10/03/19 | 10/23/19 | 5.08 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 5.08 |
| | | | 2 01-30-7341 | | UPS | 5.08 | |
| | | | | | | 5.08 | 5.08 |
| 101019 | V1080 | VERIZON WIRELESS | | BI | 10/10/19 | 10/10/19 | 1262.11 |
| | | | SEQ G/L ACCT | | DESCRIPTION | DEBIT | CREDIT PROJECT # |
| | | | 1 | | INVOICE AMOUNT | | 1262.11 |
| | | | 2 02-00-7391 | | 278-1526 | 18.01 | |
| | | | 3 03-00-7391 | | 278-1526 | 18.00 | |
| | | | 4 01-40-7391 | | 372-1937 | 56.71 | |
| | | | 5 01-20-7391 | | 552-2319 | 31.05 | |
| | | | 6 02-00-7391 | | 621-0583 | .85 | |
| | | | 7 03-00-7391 | | 621-0583 | .85 | |
| | | | 8 01-10-7391 | | 621-1106 | 45.37 | |
| | | | 9 12-00-7391 | | 621-1758 | 45.37 | |
| | | | 10 01-30-7391 | | 621-2602 | 56.71 | |
| | | | 11 01-60-7391 | | 621-2614 | 1.70 | |
| | | | 12 02-00-7391 | | 621-4503 | 22.69 | |
| | | | 13 03-00-7391 | | 621-4503 | 22.68 | |
| | | | 14 01-10-7391 | | 621-4902 | 45.37 | |
| | | | 15 02-00-7391 | | 621-7016 | 28.35 | |
| | | | 16 03-00-7391 | | 621-7016 | 28.36 | |
| | | | 17 01-10-7391 | | 621-7298 | 1.76 | |
| | | | 18 02-00-7391 | | 621-7473 | 28.35 | |
| | | | 19 03-00-7391 | | 621-7473 | 28.36 | |
| | | | 20 01-10-7391 | | 621-8178 | 1.70 | |
| | | | 21 11-00-7391 | | 621-8790 | 45.37 | |
| | | | 22 01-30-7391 | | 621-9094 | 56.71 | |

SYS DATE: 10/10/19

VILLAGE OF MAHOMET
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TERM DATE: 10/10/19

| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT |
|-----------|--------|------|-----------|---------|---------|----------|--------|
|-----------|--------|------|-----------|---------|---------|----------|--------|

101019 V1080 (CONTINUED)

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|-------------|---------|---------|-----------|
| 23 | 01-40-7391 | 621-9186 | 66.71 | | |
| 24 | 01-60-7391 | 649-7683 | 19.76 | | |
| 25 | 01-20-7391 | 649-9150 | 26.33 | | |
| 26 | 01-10-7391 | 888-0131 | 56.71 | | |
| 27 | 01-10-7391 | 621-0407 | 4.67 | | |
| 28 | 01-10-7391 | 621-8690 | 1.70 | | |
| 29 | 01-45-7391 | 991-0455 | 56.71 | | |
| 30 | 01-40-7212 | 729-0149 | 12.00 | | |
| 31 | 02-00-7201 | 729-0149 | 12.00 | | |
| 32 | 03-00-7201 | 729-0149 | 12.01 | | |
| 33 | 02-00-7201 | 729-0157 | 18.01 | | |
| 34 | 03-00-7201 | 729-0157 | 18.00 | | |
| 35 | 01-40-7212 | 729-0206 | 36.01 | | |
| 36 | 01-30-7201 | 621-2602 | 337.17 | | |
| | | | 1262.11 | 1262.11 | |

32109624 V5095 VULCAN CONSTRUCTION MATERIALS

BI 10/03/19 10/23/19 294.92

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|------------------|--------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 294.92 | |
| 2 | 12-00-7470 | URBANA YARD SALE | 294.92 | | |
| | | | 294.92 | 294.92 | |

101019 X7142 WALDINGER, JACOB

BI 10/10/19 10/23/19 10.00

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|-------------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 10.00 | |
| 2 | 11-10-7050 | OFFICIAL J WALDIN | 10.00 | | |
| | | | 10.00 | 10.00 | |

092119 X9560 WALDINGER, KYLIE MARIE

BI 10/01/19 10/23/19 40.00

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|-----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 40.00 | |
| 2 | 11-10-7050 | REF K WALDINGER | 40.00 | | |
| | | | 40.00 | 40.00 | |

101019 X6307 WARE, JOHN

BI 10/10/19 10/23/19 30.00

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 30.00 | |
| 2 | 11-10-7050 | OFFICIAL WARE | 30.00 | | |
| | | | 30.00 | 30.00 | |

0613473 W1600 WATER PRODUCTS CO. OF ILLINOIS, INC.

BI 10/01/19 10/23/19 9.60

| SEQ | G/L ACCT | DESCRIPTION | DEBIT | CREDIT | PROJECT # |
|-----|------------|----------------|-------|--------|-----------|
| 1 | | INVOICE AMOUNT | | 9.60 | |
| 2 | 02-00-7318 | METERS | 9.60 | | |
| | | | 9.60 | 9.60 | |

SYS DATE: 10/10/19

VILLAGE OF MAHOMET
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| INVOICE # | VEND # | NAME | REFERENCE | TR CODE | TR DATE | DATE DUE | AMOUNT | |
|-----------|--------|--------------------------------------|--------------|---------|------------------|----------|--------|--------|
| 0613591 | W1600 | WATER PRODUCTS CO. OF ILLINOIS, INC. | | BI | 10/08/19 | 10/23/19 | | 758.88 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT |
| | | | 1 | | INVOICE AMOUNT | | | 758.88 |
| | | | 2 02-00-7130 | | BRASS FITTINGS | | 758.88 | |
| | | | | | | | 758.88 | 758.88 |
| 101519 | W2400 | WEINMANN'S CULLIGAN | | BI | 10/03/19 | 10/23/19 | | 11.88 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT |
| | | | 1 | | INVOICE AMOUNT | | | 11.88 |
| | | | 2 12-00-7075 | | PARKS WTR | | 11.88 | |
| | | | | | | | 11.88 | 11.88 |
| 10152019 | W2400 | WEINMANN'S CULLIGAN | | BI | 10/10/19 | 10/23/19 | | 7.70 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT |
| | | | 1 | | INVOICE AMOUNT | | | 7.70 |
| | | | 2 01-10-7321 | | DRINKING WTR | | 7.70 | |
| | | | | | | | 7.70 | 7.70 |
| 101019 | X7168 | WOLTERS, BLAKE | | BI | 10/10/19 | 10/23/19 | | 10.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT |
| | | | 1 | | INVOICE AMOUNT | | | 10.00 |
| | | | 2 11-10-7050 | | OFFICIALS | | 10.00 | |
| | | | | | | | 10.00 | 10.00 |
| 092519 | X7068 | WRIGHT, VALERIE | | BI | 10/01/19 | 10/23/19 | | 294.00 |
| | | | SEQ G/L ACCT | | DESCRIPTION | | DEBIT | CREDIT |
| | | | 1 | | INVOICE AMOUNT | | | 294.00 |
| | | | 2 11-10-7060 | | ADL FIT V WRIGHT | | 294.00 | |
| | | | | | | | 294.00 | 294.00 |
| | | | | | | | .00 | .00 |

TOTAL NUMBER OF TRANSACTIONS: 130

TOTAL AMOUNT DUE 558686.24

TOTAL DEBITS 558686.24

TOTAL CREDITS 558686.24

TOTAL OPEN INVOICE AMOUNT ... 505640.93

TOTAL MANUAL CHECK AMOUNT00

TOTAL PRINTED CHECK AMOUNT .. 53045.31



MEMORANDUM
TO THE
BOARD OF TRUSTEES

| | |
|--|----------------------------|
| ITEM: Tentative Tax Levy | DEPARTMENT: Finance |
| AGENDA SECTION: Finance | AMOUNT: N/A |
| ATTACHMENTS: () ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS | DATE: 10/15/19 |

INTRODUCTION:

The purpose of this memorandum is to request a recommendation from the full Board to approve the 2020 Tentative Tax Levy in the amount of \$213,150,008 for the assessed equalized valuation with a corresponding levy of \$2,384,025.81. As stated in the previous memo the information from the Champaign County Assessment Office is still subject to Board of Review changes and the township equalization.

Please refer to the attachments for additional information regarding a recommended equalized assessed valuation, associated levy and projected assessed values from the Champaign County Assessment Office.

BACKGROUND:

The Village is required to file a levy with the County Clerk on or before the fourth Tuesday in December of each year. The first step in the process is for the EAV to be determined. A prepared resolution is attached reflecting the recommended EAV presented by Staff. If the dollar amount of the estimated levy is 105% or more of the prior year's extended levy, the Village is required to comply with certain requirements set forth in the Truth in Taxation Act. These include publishing a notice of the estimated levy and holding a public hearing prior to adoption of the levy. The levy must be adopted no later than the December 17, 2019 in order to meet the filing deadline.

DISCUSSION OF ALTERNATIVES:

1. Recommend a total EAV of \$213,150,008 as recommended by staff with an estimated tax rate of \$1.1186 per \$100.00 of EAV.
2. Provide further direction to staff and adopt a levy of a differing amount.

Discussion of Alternatives:

Alternative 1. The proposed 2019/20 levy would generate property tax revenues of an estimate of \$2,384,025.81 before tax caps are applied. This represents a 38.84% increase over the 2018 rate extension of .8358. A breakdown of the recommended 2019 levy and proposed tax rate by component is included in Attachment A. The Village, by ordinance, submits twelve separate levies to the County for collection and extensions.

a. Advantages.

- The recommended levy is expected to result in a tax rate of \$1.1186 per \$100 of EAV, which represents a 30.71% increase over the Village's current capped rate of .8358. The tax rate of \$1.1186 does not take into the consideration the tax cap rate which will be considerably less.
- The allocation of the recommended levy is consistent with the Village's Financial Policies.

b. Disadvantages.

- Levying a lesser amount could result in less real estate tax revenue for the Village and a corresponding reduction in Village services.

Alternative 2. The Board of Trustees could levy less or more than the recommended \$2,384,025.81 or change the allocation of the recommended levy among the various purposes. However, the Village does have a limitation on what can be levied due to the County-wide non-home rule tax caps. The purposes for which property taxes may be levied are limited by state statute.

a. Advantages.

- Provides a lower rate for taxpayers

b. Disadvantages.

- May not provide for the total extension allowable to the Village under the capped amounts.
- May result in a reduction in service levels due to reduced revenues.

PRIOR BOARD ACTION:

N/A

COMMUNITY INPUT:

Citizen input on the proposed tax levy is solicited at this month's study Session as well as at a Public Hearing on November 26, 2019.

BUDGET IMPACT:

The County will extend the 2019 property tax levy early in 2020 and revenues will be received beginning in May or June 2020. Staff does not expect to reach the \$2M extension due to the Property Tax Extension Limitation Laws.

STAFF IMPACT:

Staff prepares the levy based upon the values assessed by the Champaign County Assessment office. The levy process requires complying with statutory and Village requirements, and results in a significant source of revenue for the Village.

SUMMARY: The Tentative Tax Levy Resolution is approved before the adoption of the Tax Levy Ordinance. Municipalities must be careful to comply with the Truth and Taxation Act, requiring a public notice and public hearing if the tax levy is greater than 105% of the aggregate extension of the previous year.

RECOMMENDED ACTION:

Staff recommends extending a levy of \$2,384,025.81 with a EAV of \$213,150,008 which would produce a combined Village property tax rate of \$1.1186 before the “tax caps” adjustment.

| | |
|--|--------------------------------------|
| <p>DEPARTMENT HEAD APPROVAL:</p> <p><i>/s/ Robert Kouzmanoff</i></p> | <p>VILLAGE ADMINISTRATOR:</p> |
|--|--------------------------------------|

ATTACHMENT A

516 Mahomet Corp

Tentative

19/20

Assessed Value

\$213,150,008.00

| FUND | RATE | LEVY AMOUNT |
|-------------------|----------|----------------|
| General | 0.4375 | \$932,531.29 |
| Bond | 0.0341 | 72,657.00 |
| IMRF | 0.0657 | 140,000.00 |
| Fire Protection | 0.0235 | 50,000.00 |
| Police Protection | 0.1500 | 319,725.01 |
| Police Pension | 0.0718 | 153,000.00 |
| Audit | 0.0141 | 30,000.00 |
| Insurance | 0.0638 | 136,000.00 |
| Street and Bridge | 0.1000 | 213,150.01 |
| Park | 0.0750 | 159,862.51 |
| ESDA | 0.0010 | 2,100.00 |
| Social Security | 0.0821 | 175,000.00 |
| Totals | \$1.1186 | \$2,384,025.81 |

A RESOLUTION 19-10-

ADOPTING A TENTATIVE TAX LEVY FOR
FISCAL YEAR 2018/2019

WHEREAS, “The Truth In Taxation Act” (35 Illinois Compiled Statutes 215/1 et seq.), requires the Village Board to determine the amount of money estimated to be necessary to be raised by the tax levy for each year (“levy”) upon the taxable property in the Village of Mahomet, not less than twenty (20) days prior to the adoption of the levy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, as follows:

Section 1. That this Board hereby determines that the estimated assessed valuation (“EAV”) for the Village of Mahomet for fiscal year 2019/2020 be \$213,150,008.

Section 2. That this Board hereby determines that the amount of money estimated to be necessary to be raised by taxation upon the taxable property within this Village for general corporate and special municipal purposes including debt service purposes is \$2,384,025.81. The levy for general corporate fund purposes and the levies for separate special fund purposes are set forth and designated in the attached Exhibit A, which is made a part of this Resolution by reference.

Section 3. That the estimated amount determined to be necessary to be levied in Section 2 is 38.84% of the amount of property taxes extended upon the tax levy of the preceding year.

Section 4. That this Resolution shall be in full force and effect upon its passage and approval in accordance with law.

APPROVED: _____
Village President

ATTEST: _____
Village Clerk



MEMORANDUM
TO THE
BOARD OF TRUSTEES

| | |
|--|----------------------------|
| ITEM: Annual Treasurer's Report | DEPARTMENT: Finance |
| AGENDA SECTION: Finance | AMOUNT: |
| ATTACHMENTS: () ORDINANCE (x) RESOLUTION (x) OTHER SUPPORTING DOCUMENTS | DATE: 10/15/2019 |

INTRODUCTION: The purpose of this memorandum is to seek a recommendation to approve the Annual Treasurer's Report, publish this report in the Mahomet Citizen and place on file with required County departments.

BACKGROUND: The Treasurer in all municipalities is required each year to prepare a statement of receipts and disbursements. This statement is known as the "Annual Treasurer's Report".

The report must contain the following information:

1. List all monies received by source and amount.
2. List all vendors receiving more than \$2,500 by name and amount.
3. Combine all vendors under \$2,500.00 and report as "All Other Disbursements Less than \$2,500.00".
4. The list of names and compensation received by all elected/appointed officials and employees grouped into the following ranges:
 - A. Under \$25,000;
 - B. \$25,000 to \$49,999.99
 - C. \$50,000 to \$74,999.99
 - D. \$75,000 to \$99,999.99
 - E. \$100,000.00 to \$124,999.99; or
 - F. \$125,000.00 and over.
5. A summary statement of conditions for all funds and account groups.

PUBLISHING AND FILING REQUIREMENTS: The report must be prepared by the Treasurer and filed with the Village Clerk by October 31, 2019. This report must be published in the local newspaper of the municipality.

The Treasurer must also file a copy of the report with the County Clerk and County Treasurer from whom property taxes are received. This report should be accompanied by an affidavit from the Village Clerk stating that this is a true and correct copy of the annual report. The

affidavit should also include the date of the filing with the Village Clerk, the name of the newspaper in which it was published, and the date it was published.

VIOLATION: If this report is not filed or published properly, the County Clerk or County Treasurer must withhold property taxes until compliance is achieved.

DISCUSSION OF ALTERNATIVES:

ALTERNATIVES:

1. Recommend the approval of the Annual Treasurer's Report.
2. Do not recommend the approval of the Annual Treasurer's report and provide further direction

DISCUSSION OF ALTERNATIVES:

Alternative 1 recommends approval of the Annual Treasurer's Report.

ADVANTAGES:

- Consistent with statutory requirements
- Allows Village to receive real estate taxes as collected

DISADVANTAGES:

- Cost incurred to advertise as required by statute.

Alternative 2 does not approve the Annual Treasurer's Report and requires further Board direction.

ADVANTAGES:

- There are none

DISADVANTAGES:

- No real estate taxes received until compliance
- In violation of statutory requirements

PRIOR BOARD ACTION: N/A

COMMUNITY INPUT: N/A

BUDGET IMPACT: Other than advertising which costs approximately \$300.00, there is no direct cost for approving the Annual Treasurer's Report. If the report is not approved, the

budget impact is substantial due to the fact the Village will not receive real estate tax revenue until the report is filed with the County.

STAFF IMPACT: Staff has prepared the report according to the State regulations.

SUMMARY: The Annual Treasurer’s Report is required to be filed within 6 months after the end of each fiscal year, the treasurer of each municipality having a population of less than 500,000, as determined by the last preceding federal census, shall annually prepare and file with the clerk of the municipality an account of moneys received and expenditures incurred during the preceding fiscal year. This report is to be published in a local newspaper and filed with County Clerk and County Treasurer in order to receive real estate tax payments.

RECOMMENDED ACTION: Staff recommends approval of the Annual Treasurer’s Report as submitted.

| | |
|--|-------------------------------|
| DEPARTMENT HEAD APPROVAL: <i>/S/ Robert Kouzmanoff</i> | VILLAGE ADMINISTRATOR: |
|--|-------------------------------|

RESOLUTION 19-10-__

A RESOLUTION
ACCEPTING THE ANNUAL TREASURER'S REPORT FOR FISCAL YEAR ENDED
APRIL 30, 2019

**NOW THEREFORE BE IT RESOLVED BY THE VILLAGE BOARD OF TRUSTEES
OF THE VILLAGE OF MAHOMET, ILLINOIS, that:**

Section 1. The Annual Treasurer's Report, required pursuant to 65 ILCS 5/3.1-35-65 through 5/3. 1-35-80, a copy of which is attached hereto and made a part hereof, is hereby approved.

Section 2: The Village Treasurer is hereby directed to file said report with the Village Clerk prior to October 31, 2019.

Section 3: The Village Clerk is hereby directed to certify said report as true and correct and cause its publication in the local newspaper one time prior to October 31, 2019.

Section 4: The Village Treasurer is hereby directed to place said report and Village Clerk's affidavit identified in Section 3 above on file with the Champaign County Clerk and the Champaign County Treasurer prior to October 31, 2019.

PRESENTED this 22nd day of October 2019.

PASSED this 22nd day of October 2019.

APPROVED this 22nd day of October 2019.

VILLAGE PRESIDENT
VILLAGE OF MAHOMET

ATTEST:

(SEAL)

VILLAGE CLERK
VILLAGE OF MAHOMET



VILLAGE OF MAHOMET
ANNUAL TREASURER'S REPORT
FOR PERIOD ENDING 04/19

REVENUE SUMMARY: CITY COURT \$10,660.60—FRANCHISE/MAINTENANCE FEE \$372,431.93, ILLINOIS SALES TAX \$804,308.39 - INCOME TAX \$762,723.85 – INTEREST/INVESTMENT INCOME \$81,197.97 - LIQUOR LICENSE FEE \$37,025.00 – MISC. INCOME \$44,871.88 - MOTEL TAX \$2,511.90 – MOTOR FUEL TAX \$234,525.58 -PARK/RECREATION \$211,465.65 – PERMITS,LICENSE, FEE, FINES, \$106,536.51 - REAL ESTATE TAX \$3,719,846.23 – REPLACEMENT TAX \$5,405.16 – SIMPLIFIED TELECOMMUNICATIONS TAX - \$139,190.87 – MMF DONATIONS/FEES \$91,009.72 - UTILITY TAX \$435,347.85 – USE TAX \$248,363.21 – VEHICLE SALES - \$650.00 – VIDEO GAMING TAX \$44,643.38 - W/S APPLICATIONS, BILLINGS, EXTENSIONS, CONNECTIONS. \$2,583,079.34 - TOTAL REVENUES: \$9,935,795.02.

COMPENSATION SUMMARY: UNDER \$25,000.00 NELSON, HAYDEN - HUBBLE, JACK - STROUD, TAMI - AUMILLER, EMMA - BRINEY, STEVEN - ROLOFF, JAY R. - SEAMANDS, EARL - SPENCER, DAMIAN C - KYLE, ABIGAIL - WALDREP, CASSIDY - BUZICKY, MICHAEL - GREENBERGER, BENJAMIN - BUCHANAN, ROBERT - DE ATLEY, ROBERT E. - LIVINGSTON, MADISYN - BOYKIN, BOBBY - KING, ELISHA - CARR, BRIAN - JOHNSON, ERICA - ROGERS, SKYE - WARE, JOHN R. - WHEELER, DELANEY - HARPST, ANDREW - METZGER, BRIAN - JOHNSON, DAVID - OLIGER, WILLIAM J. - COLRAVY, BRUCE - LYNN, DONALD - HEISER, COLTON - CORBIN, JOSIAH - HAMILTON, CHRISTOPHER - WHITE-ASHWOOD, TRECHAE - BURGNER, SARAH - JAMES, SAMUEL - ROBERTS, SEAN - REXROAD, LEE - MARXMILLER, CODY - WIDENER, SEAN M. - Between \$25,000.00 and \$49,999.99 KARNES, TERESA - JEWELL, JOHANNA M. - MOHR, DENNIS - CHILDRESS, PEYTON - REYNOLDS, DENISE - HECKMAN, ABBY - SCHLORFF, KYLE - TOOMER, SARA - WYGANT, CAMERON - COLEMAN, REED - RIDEOUT, SHAWN E. - BARDEN, JAMES - WELBORN, KYLE M. - PRYOR, JASON L. - Between \$50,000.00 and \$74,999.99 SPROUL, CHERYL - BUCHANAN, KENNETH - FRICK, STEPHEN ERIC - FAVOT, THOMAS - PERALTA, LAURA - GREGORY, MATTHEW P. - KOUZMANOFF, ROBERT - ALFONSO, JOHN PAULO - RICH, RYAN - BRAGG, REBECCA A. - WARD, WILLIAM - BECKETT, WILLIAM KEVIN - PARSONS, DAVID NEAL - Between \$75,000.00 and \$99,999.99 SCHACHT, JEANNE - ELLIOTT, TIMOTHY - CROWLEY, ERIC - PFEIFER, KATHERINE - WALDINGER, DANIEL - HEID, JASON - HEDRICK, ELLEN - METZLER, MICHAEL - Between \$100,000.00 and \$124,999.99 BROWN, PATRICK - TOTAL COMPENSATION: \$2,172,932.01.

EXPENDITURE SUMMARY: ACCELA, INC. \$3,846.86 - ALL SERVICE CONTRACTING C \$2,703.38 - ALTORFER, INC. \$7,961.39 - AMERICAN LEGAL PUBLISHING \$7,220.20 - AMERICAN GRAPHX \$19,916.85 - AQUAFIX \$3,454.29 - AREA GARBAGE SERVICE \$5,958.36 - BSN SPORTS \$2,673.55 - BACON & VAN BUSKIRK \$2,880.00 - BERNIS, CLANCY AND ASS. \$174,209.58 - THE BANK OF NEW YORK MELL \$806,745.00 - BRANIFF COMMUNICATIONS, I \$5,567.14 - KEMPER CPA GROUP, LLP \$13,700.00 - BRITE \$6,806.92 - BROTCKE WELL AND PUMP \$5,886.00 - BROWNLEE DATA SYSTEMS \$3,727.50 - CARGILL, INC. \$26,372.70 - CHAMPAIGN COUNTY ECONOMIC \$10,000.00 - CHAMPAIGN COUNTY REGIONAL \$7,613.00 - CHAMPAIGN COUNTY FOREST P \$20,400.34 - CHAMPAIGN COUNTY SHERIFF \$73,505.90 - CHAMPAIGN COUNTY TREASURE \$177,877.93 - CHAMPAIGN COUNTY GIS CONS \$14,629.89 - CHANDLER CONCRETE AND EXC \$93,686.40 - CIRBN, LLC \$5,983.20 - CLAUSS SPECIALTIES, INC. \$6,945.79 - TECHNOLOGY MANAGEMENT REV \$5,073.57 - BUSEY BANK \$161,579.32 - COMMERCE BANK \$105,073.18 - CORNER

FS \$4,918.20 - CORE & MAIN LP \$29,335.24 - COURTESY CLEANING CENTER \$4,649.45 - CORNBELT FIRE PROTECTION \$76,344.23 - CURRIE MOTORS \$27,343.00 - CUSD#3 \$957,450.82 - CUMMINS SALES AND SERVICE \$12,713.61 - D. GRAY TUCKPOINTING \$4,395.00 - DEERE & COMPANY \$7,898.31 - DEARBORN NATIONAL LIFE IN \$5,017.44 - DIGITAL-ALLY \$6,805.00 - EHLERS & ASSOCIATES, INC. \$35,800.00 - ENGINEERING & RESEARCH IN \$5,631.13 - ENVIRONMENTAL SOLUTIONS & \$24,427.60 - EVANS, FROEHLICH, BETH & \$137,338.56 - EVOQUA WATER TECHNOLOGIES \$2,943.24 - EVERLAST PORTABLE BUILDIN \$3,268.94 - EMERGENCY VEHICLE TECHNOL \$8,972.50 - FEHR GRAHAM ENGINEERING & \$39,021.31 - FREEHILL ASPHALT, INC. \$162,011.28 - FRONTIER \$18,898.24 - GFI DIGITAL, INC. \$11,034.99 - GASVODA & ASSOCIATES \$65,206.16 - GADDIS INC. \$2,971.84 - GOVOFFICE LLC \$3,575.00 - GUNTHER SALT COMPANY \$36,689.63 - HACH COMPANY \$7,268.93 - HANSON PROFESSIONAL SERVI \$41,205.72 - HAWKINS, INC. \$9,619.14 - HASTY AWARDS, INC. \$3,766.33 - HICKORY POINT BANK AND TR \$72,293.00 - FORD CITY/CHAMPAIGN \$3,122.53 - HINSHAW & CULBERTSON \$4,201.15 - ILLIANA CONSTRUCTION \$245,936.13 - ILLINOIS ENVIRONMENTAL PR \$768,208.50 - ILLINI CONCRETE RAISING, \$7,350.00 - ILLINI F. S. INC \$43,848.48 - IMCO UTILITY SUPPLY \$7,618.16 - IMPERIAL CONCRETE COMPANY \$49,676.16 - AMEREN ILLINOIS \$223,744.41 - ILLINOIS MUNICIPAL LEAGUE \$134,129.80 - IL MUNICIPAL RETIREMENT \$133,138.60 - ILLINOIS PORTABLE TOILETS \$2,734.00 - JX ENTERPRISES, INC. \$5,219.78 - JACKSON QUALITY CONSTRUCT \$122,997.30 - JOHN DEERE FINANCIAL \$3,017.37 - K & K COATING CO. \$12,390.00 - KIRCHNER BUILDING CENTERS \$3,724.25 - LEAK DETECTION SERVICES \$7,530.00 - LEXIPOL LLC \$4,182.00 - LOCIS \$9,540.00 - MAHOMET LIBRARY \$66,357.70 - MAHOMET WATER/SEWER \$2,685.85 - MAHOMET LANDSCAPES \$150,474.75 - M-S CUSD #3 \$5,000.00 - MAHOMET ACE HARDWARE \$13,090.72 - MCS OFFICE TECHNOLOGIES \$3,698.25 - MAHOMET TOWNSHIP \$97,060.86 - MARTIN EQUIPMENT, INC. \$5,756.45 - MEDIACOM LLC \$6,147.85 - MENARDS \$7,562.15 - METRO-AG \$29,261.70 - MID AMERICA SAND & GRAVEL \$3,080.82 - MID STATE SEWER SERVICE \$5,101.96 - MIKE JENSEN LANDSCAPE SER \$3,950.00 - MORROW BROTHERS FORD, INC \$56,895.00 - MOTOROLA SOLUTIONS \$4,073.99 - MTK TECHNOLOGIES, INC. \$17,297.99 - MSA PROFESSIONAL SERVICES \$14,595.38 - BANK OF AMERICA \$43,456.58 - NATIONAL WASH AUTHORITY, \$14,980.00 - NEWS GAZETTE \$5,129.04 - OPEN ROAD ASPHALT COMPANY \$5,479.70 - PDC LABORATORIES, INC. \$4,609.60 - P & P HEATING AND COOLING \$2,827.60 - PARKLAND COLLEGE \$113,488.60 - PRAIRIE MATERIAL \$16,221.85 - PREMIER PRINT GROUP \$3,960.00 - PROGRESSIVE CHEMICAL & LI \$7,794.50 - QUICKET SOLUTIONS, INC. \$3,999.60 - RK DIXON \$7,196.00 - RAY O'HERRON CO., INC. \$10,392.30 - SAFE STEP LLC \$10,000.00 - SAM'S CLUB \$9,272.74 - MAHOMET MUSIC FESTIVAL \$5,000.00 - SMITH & LOVELESS, INC. \$34,390.00 - SMITHGROUP, INC. \$45,000.00 - SPRINGFIELD ELECTRIC \$8,753.51 - STAPLES CREDIT PLAN \$4,470.25 - STARK EXCAVATING, INC. \$11,539.39 - SURO INC. \$5,906.00 - TREASURER-STATE OF ILLINO \$16,434.40 - AXON ENTERPRISE, INC. \$4,001.00 - USA BLUE BOOK \$4,313.44 - UNITED STATES POST OFFICE \$9,998.08 - U.S POSTAL SERVICE \$3,000.00 - VANDEVANTER ENGINEERING/C \$2,897.03 - VARSITY STRIPING \$3,760.79 - VEOLIA WATER TECHNOLOGIES \$9,731.56 - VERIZON WIRELESS \$10,902.19 - VILLAGE OF RANTOUL \$6,600.00 - VITAL EDUCATION & SUPPLY, \$2,825.00 - VISU-SEWER OF MISSOURI, L \$49,734.90 - VULCAN CONSTRUCTION MATER \$7,565.38 - WATER PRODUCTS CO. OF ILL \$3,551.74 - WATER SOLUTIONS UNLIMITED \$10,950.00 - DONLEY, MOLLIE & ELLIS \$4,500.00 - ROBINSON, KRISTINA \$4,725.00 - CUNNINGHAM, AMY \$5,286.00 - BIG R INC \$32,250 - BLAKLEY PROMOTIONS \$5,000- CSS AUDIO INC \$7500 - ILLINOIS PORTABLE TOILETS INC \$4,540 - NADA DINERO INC \$13,100 - SHAWNEE SERVICES INC \$3,500 - STARR CARS INC \$3,200 - UP CLOSING

GRAPHICS INC \$2,566 - All other Disbursements Less Than (2500) \$195,886.84- TOTAL VENDORS: \$6,662,278.63.

MAHOMET POLICE PENSION VENDORS: Foster & Foster, Inc \$5,665.00 - Illinois Department of Insurance \$274.69 – IPPFA \$1,280.00 - Kemper CPA Group, LLP \$2,000.00 - Lauterbach & Amen, LLP \$10,700.00 - Mesirow Insurance Service, Inc \$2,543.00 - Reimer & Dobrovolny, PC \$10,301.61 - Wall Capital Group, Inc \$2,789.10 - Woodlake Medical Management, Inc \$8,055.95. TOTAL VENDORS: \$43,609.35

SUMMARY STATEMENT OF CONDITION

| | General | Special | Enterprise | Fiduciary |
|------------------------|-----------|-----------|------------|-----------|
| Beginning Fund Balance | 2,495,354 | 2,822,637 | 12,319,910 | 1,575,169 |
| Revenues | 3,805,289 | 3,536,821 | 2,676,183 | 330,455 |
| Other Financing | 586,352 | -287,347 | -40,000 | 0 |
| Expenditures | 3,885,705 | 3,240,539 | 2,023,374 | 110,762 |
| Ending Fund Balance | 3,001,290 | 2,831,572 | 12,932,719 | 1,794,862 |

Revenues, Salaries and Expenditures are based on cash accounting methods.

Summary Statement of conditions is based on accrual accounting methods.

I, Robert Kouzmanoff, Treasurer of the Village of Mahomet, Champaign County, Illinois do hereby certify the above is a true copy of the Annual Treasurer’s Report for the fiscal year ending April 30, 2019.

/s/Robert Kouzmanoff
Village Treasurer

Signed and sworn before me on
October 22, 2019

/s/Cheryl Sproul
Village Clerk



MEMORANDUM
TO THE
BOARD OF TRUSTEES

| | |
|--|-------------------------------|
| ITEM: 18/19 Annual Audit | DEPARTMENT: Finance |
| AGENDA SECTION: Finance | AMOUNT: |
| ATTACHMENTS: () ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS | DATE: October 15, 2019 |

INTRODUCTION: The purpose of this memorandum is to transmit the Auditor’s Report for the fiscal year 2018/19 and to broadly summarize the findings. The audit is required by the Governmental Accounting Audit Act, which can be found in the Illinois Compiled Statutes 65 ILCS 5/8-8-1-10. The Village’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements.

BACKGROUND:

1. Purpose of the Report. The Annual Audit Report is intended to present a fair and understandable picture of the Village’s financial position as of the end of the prior fiscal year.
2. Independent Audit. This independent audit firm is retained to evaluate the overall presentation of the financial statements, to test internal controls and to perform related auditing functions.
3. Reporting Standards. The Auditor’s report is issued in compliance with state and federal law, generally accepted accounting principles, and standards promulgated by professional boards and associations. The Governmental Accounting Standards Board (GASB) requires additional supplementary information along with the auditing of the basic financial statements. A Management Discussion and Analysis (MD&A) section provides an analysis of the Village’s financial position and results of operations. Also, required by GASB is supplementary pension information.
4. Summary of Results. The annual financial report for FY2018/19 shows that the Village as maintained its sound financial condition.

DISCUSSION: The Audit Report consists of the documents described below:

1. Independent Auditor’s Report. The opinion rendered by Kemper CPA Group states that the financial statements present fairly, in all material respects, the financial position of the government activities, the business-type activities, each major fund, and the aggregate fund information for the Village of Mahomet, as of April 30, 2019, and the respective changes in financial positions and cash flows, in conformity with accounting principles generally accepted in the United States of America. This opinion may be found on pages 1-3 of the audit report.

2. Management Discussion and Analysis. A narrative overview and analysis of the financial activities of the Village of Mahomet contained in this audit, along with economic factors and next year’s budget and rates. The MD&A can be found on pages 4a-4k.

3. The Audit Report consists of Basic Financial Statements, Required Supplemental Information and Other Supplementary Information. The Basic Financial Statements can be found on pages 5-47, Required Supplemental Information on pages 48-57 and the Other Supplementary Information is found on pages 58-62 for your review.

PRIOR BOARD ACTION:N/A

COMMUNITY INPUT: N/A

BUDGET IMPACT: The cost of the annual audit for FY 18/19 is \$22,150. This amount has been sufficiently budgeted for in the FY 19/20 appropriation ordinance.

STAFF IMPACT: Staff has reviewed the information contained in the audit. Staff is responsible for sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud. Staff spends a great deal of time preparing for the audit annually. There is preparation prior to the audit, during the on-site audit and then reviewing the preliminary/final audit before being presented to the Board.

SUMMARY: The annual audit report confirms the Village’s sound financial position. Curt Liles and Karen Bojda with Kemper CPA Group will be present at the October 22nd Board Meeting to review the report and answer questions pertaining to the Village 2018/19 audit.

RECOMMENDED ACTION: Staff recommends approval of the audit at the October 22nd Board Meeting. A preliminary copy of the audit is included in your packet along with a Resolution for your consideration. If you have any questions or concerns, please contact Karen Bojda from Kemper CPA Group or Robert Kouzmanoff by October 17th. A final copy of the audit will be distributed in the Board packet.

| | |
|--|-------------------------------|
| DEPARTMENT HEAD APPROVAL: /s/Robert Kouzmanoff | VILLAGE ADMINISTRATOR: |
|--|-------------------------------|

RESOLUTION 19-10-__

A RESOLUTION
ACCEPTING THE AUDIT REPORT FOR FISCAL YEAR ENDED APRIL 30, 2019

WHEREAS, pursuant to the Illinois Municipal Auditing Law, the Village of Mahomet has issued an audit of the funds and accounts to be made by an accountant retained by the Village; and

WHEREAS, audit has been conducted in conformance with such requirements by Kemper CPA Group LLP of Champaign, Illinois.

NOW THEREFORE BE IT RESOLVED BY THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, that:

Section 1. The Board of Trustees hereby accepts the Audit Report for fiscal year ended April 30, 2019.

Section 2: A copy of such report shall be made a part of the Village's public records and open to public inspection.

PRESENTED this 22nd day of October 2019.

PASSED this 22nd day of October 2019.

APPROVED this 22nd day of October 2019.

VILLAGE PRESIDENT
VILLAGE OF MAHOMET

ATTEST:

(SEAL)

VILLAGE CLERK
VILLAGE OF MAHOMET

VILLAGE OF MAHOMET
MAHOMET, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED APRIL 30, 2019

VILLAGE OF MAHOMET, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

To the President and Board of Trustees
Village of Mahomet
Mahomet, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mahomet, Illinois, as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mahomet, Illinois, as of April 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedules of Changes in the Net Pension Liability & Related Ratios, the Schedules of Employer Contributions, the Schedule of Investment Returns – Police Pension Fund, and the budgetary comparison information on pages 4a–4k and 47–56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to Management's Discussion and Analysis, the Schedules of Changes in the Net Pension Liability & Related Ratios, the Schedules of Employer Contributions, and the Schedule of Investment Returns – Police Pension Fund in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on Management's Discussion and Analysis, the Schedules of Changes in the Net Pension Liability & Related Ratios, the Schedules of Employer Contributions, and the Schedule of Investment Returns – Police Pension Fund because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Mahomet, Illinois's basic financial statements. The combining nonmajor fund financial statements and the Schedule of Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on the Schedule of Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin.

Kemper CPA Group LLP

Kemper CPA Group LLP
Certified Public Accountants and Consultants
Champaign, Illinois
October 7, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF MAHOMET, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

As management of the Village of Mahomet, we offer readers of these financial statements a narrative overview and analysis of the financial activities of the Village of Mahomet for the fiscal year ended April 30, 2019.

Financial Highlights

- The total assets \$81,310,590 and deferred outflows \$2,078,672 of the Village of Mahomet exceeded its liabilities \$17,950,573 and deferred inflows \$4,675,406 at the close of the most recent fiscal year for both the governmental and business-type activities by a total of \$60,763,283 (*net position*).
- The Village's total net position increased by \$984,716 for the reporting year over the previous fiscal year.
- As of the close of the current fiscal year, the Village of Mahomet's governmental funds reported combined fund balances of \$5,832,862, an increase of \$255,866 over the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,285,644 or 59% of total general fund expenditures.
- The Village of Mahomet's total debt decreased by \$1,445,489 during the current fiscal year. The total outstanding debt as of April 30, 2019, is \$15,216,349.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Village of Mahomet's basic financial statements. The Village's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Village of Mahomet's finances, in a manner similar to private-sector business. They report all funds of the Village of Mahomet including governmental activities and business-type activities.

- The *statement of net position* presents information on the Village of Mahomet's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Net assets have been increasing over the past years.
- The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

VILLAGE OF MAHOMET, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

The governmental activities of the Village of Mahomet include general government, public safety (police, ESDA), highways and streets, culture/park and recreation, community development, economic development, and interest on long-term debt. Business-type activities include water and sewer enterprise funds.

Fund financial statements. A fund is a grouping of related accounts which is used to maintain control over resources segregated for specific activities or objectives. The Village of Mahomet, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village of Mahomet maintains 11 individual governmental funds. Information is presented separately in the governmental fund balance sheet as well as in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Tax Increment Financing Fund, which are both considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Village adopts an annual appropriated budget for its general fund and other major funds. Budgetary comparison statements have been provided for the general fund and other major governmental funds to demonstrate compliance with the budget.

Business-type activities. The Village of Mahomet maintains basic public services by providing a combined water and sewer system for residents. These functions are accounted for in this audit as business-type activities or enterprise funds. The Village's total net position for all proprietary fund types was \$12,932,719 (*total net position*), including restricted net position of \$245,900.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's programs. The accounting method used for fiduciary funds is similar to that used for proprietary funds. The only fiduciary fund utilized by the Village is the Police Pension Trust Fund.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Notes to the financial statements. The notes provide additional information which is essential to full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This required supplementary information includes information concerning the Village of Mahomet's progress in funding its obligation to provide pension benefits to its employees, budgetary comparison schedules for its major governmental funds and related footnotes. This report also contains additional supplementary information on governmental activities and legal debt margin calculations, assessed valuations, tax rates, taxes extended, and taxes collected.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Mahomet, assets of \$81,310,590 and deferred outflows of \$2,078,672 exceeded liabilities of \$17,950,573 and deferred inflows of \$4,675,406 by \$60,763,283 at the close of the fiscal year.

The largest portion of the Village's net position (83%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt still outstanding used to acquire those assets. The Village of Mahomet uses capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects the condensed Statement of Net Position:

VILLAGE OF MAHOMET, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

Village of Mahomet's Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|----------------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Current and Other Assets | \$ 10,086,993 | \$ 9,422,159 | \$ 5,483,699 | \$ 5,166,735 | \$ 15,570,692 | \$ 14,588,894 |
| Capital Assets | 46,247,285 | 46,643,596 | 19,492,613 | 20,162,756 | 65,739,898 | 66,806,352 |
| Total Assets | <u>56,334,278</u> | <u>56,065,755</u> | <u>24,976,312</u> | <u>25,329,491</u> | <u>81,310,590</u> | <u>81,395,246</u> |
| Deferred Outflows of Resources | 1,855,773 | 865,772 | 222,899 | 52,123 | 2,078,672 | 917,895 |
| Current Liabilities | 795,075 | 782,371 | 919,686 | 1,010,506 | 1,714,761 | 1,792,877 |
| Noncurrent Liabilities | 4,975,829 | 4,355,337 | 11,259,983 | 11,936,851 | 16,235,812 | 16,292,188 |
| Total Liabilities | <u>5,770,904</u> | <u>5,137,708</u> | <u>12,179,669</u> | <u>12,947,357</u> | <u>17,950,573</u> | <u>18,085,065</u> |
| Deferred Inflows of Resources | 4,588,583 | 4,594,167 | 86,823 | 114,347 | 4,675,406 | 4,708,514 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets | 42,895,207 | 42,791,409 | 7,628,342 | 7,353,105 | 50,523,549 | 50,144,514 |
| Restricted | 1,727,509 | 1,560,516 | 245,900 | 864,152 | 1,973,409 | 2,424,668 |
| Unrestricted | 3,207,848 | 2,847,727 | 5,058,477 | 4,102,653 | 8,266,325 | 6,950,380 |
| Total Net Position | <u>\$ 47,830,564</u> | <u>\$ 47,199,652</u> | <u>\$ 12,932,719</u> | <u>\$ 12,319,910</u> | <u>\$ 60,763,283</u> | <u>\$ 59,519,562</u> |

A portion of the Village's net position (3%) represents resources which are subject to external restrictions on how they may be used.

Governmental Activities. Governmental activities increased the Village's net position by \$371,907, which represents 38% of the change in net position of the Village. The increase is mainly due to program revenues, tax revenues, and donation of capital assets. Revenues exceeded expenditures in the governmental activities by \$331,257.

Business-type Activities. There was an increase in net position over the previous fiscal year of \$612,809, which represents 62% of the change in net position of the Village. The increase is due to an increase in charges for services, an increased number of water/wastewater customers, and an increase in investment earnings. The excess revenues are being set aside for future infrastructure capital improvement projects.

The following table summarizes the revenues and expenses of the Village's activities:

VILLAGE OF MAHOMET, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

Village of Mahomet's Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|---|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 721,821 | \$ 690,945 | \$ 2,585,134 | \$ 3,452,701 | \$ 3,306,955 | \$ 4,143,646 |
| Operating grants & contributions | 319,161 | 84,667 | - | - | 319,161 | 84,667 |
| General revenues: | | | | | | |
| Property taxes | 3,682,157 | 3,416,936 | 36,995 | 38,405 | 3,719,152 | 3,455,341 |
| Other taxes | 2,491,420 | 2,685,983 | - | - | 2,491,420 | 2,685,983 |
| Investment earnings | 25,077 | 20,907 | 54,054 | 23,849 | 79,131 | 44,756 |
| Donation of capital assets | - | 793,449 | - | - | - | 793,449 |
| Miscellaneous | 101,824 | 57,114 | - | - | 101,824 | 57,114 |
| Total revenues | <u>7,341,460</u> | <u>7,750,001</u> | <u>2,676,183</u> | <u>3,514,955</u> | <u>10,017,643</u> | <u>11,264,956</u> |
| Expenses: | | | | | | |
| General government | 726,368 | 658,748 | - | - | 726,368 | 658,748 |
| Public safety | 1,407,142 | 1,299,131 | - | - | 1,407,142 | 1,299,131 |
| Highways and streets | 2,103,612 | 2,096,159 | - | - | 2,103,612 | 2,096,159 |
| Culture and recreation | 588,008 | 570,692 | - | - | 588,008 | 570,692 |
| Planning and zoning | 510,336 | 500,313 | - | - | 510,336 | 500,313 |
| Economic development | 1,559,905 | 1,462,086 | - | - | 1,559,905 | 1,462,086 |
| Interest on long-term debt | 114,832 | 126,464 | 173,589 | 191,883 | 288,421 | 318,347 |
| Water department | - | - | 819,178 | 772,986 | 819,178 | 772,986 |
| Sewer department | - | - | 1,030,607 | 948,214 | 1,030,607 | 948,214 |
| Total expenses | <u>7,010,203</u> | <u>6,713,593</u> | <u>2,023,374</u> | <u>1,913,083</u> | <u>9,033,577</u> | <u>8,626,676</u> |
| Excess (deficiency) of revenues over expenses | <u>331,257</u> | <u>1,036,408</u> | <u>652,809</u> | <u>1,601,872</u> | <u>984,066</u> | <u>2,638,280</u> |
| Other financing sources (uses): | | | | | | |
| Gain (loss) on disposal of assets | 650 | 55,492 | - | - | 650 | 55,492 |
| Transfers in (out) | 40,000 | 40,000 | (40,000) | (40,000) | - | - |
| Change in net position | <u>371,907</u> | <u>1,131,900</u> | <u>612,809</u> | <u>1,561,872</u> | <u>984,716</u> | <u>2,693,772</u> |
| Beginning net position | 47,199,652 | 46,067,752 | 12,319,910 | 10,758,038 | 59,519,562 | 56,825,790 |
| Restatement (see Note 13) | 259,005 | | | | 259,005 | |
| Beginning net position, restated | <u>47,458,657</u> | | | | <u>59,778,567</u> | |
| Ending net position | <u>\$ 47,830,564</u> | <u>\$ 47,199,652</u> | <u>\$ 12,932,719</u> | <u>\$ 12,319,910</u> | <u>\$ 60,763,283</u> | <u>\$ 59,519,562</u> |

Revenues for governmental activities for the Village of Mahomet are generated from a number of different sources and for the most part are dependent upon different financial factors. The majority of general revenue is derived from property taxes, which provides long-term stability, though there is a healthy balance of support from sales, income, and utility taxes.

Highways and streets expenses constituted the largest single category of expense within governmental activities, totaling \$2,103,612 or 30% of total expenses of \$7,010,203. Economic development expenses were next at \$1,559,905, or 22% of total expenses in governmental activities.

Business-type activities include revenues and expenses for water and sewer utility provision. Charges for services and other revenues exceeded expenditures and transfers in the reporting year by \$612,809. These excess revenues are being set aside for future infrastructure investment.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Financial Analysis of the Government's Funds

As noted earlier, the Village of Mahomet uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Village's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Village's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Village of Mahomet's governmental funds reported combined fund balances of \$5,832,862, an increase of \$255,866 over the prior year. Of these fund balances, \$2,285,644, or 39%, constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The General Fund balance increased \$246,931, mainly due to increases in tax revenues, video gaming, and fines.

The Tax Increment Financing Fund increased by \$99,945; both property tax revenue and expenditures increased for the TIF district.

Business-type funds. Enterprise, proprietary, or business-type funds are used to account for business-type activities such as services provided to the public. For the Village of Mahomet, these activities are financed by user charges, including water and sewer utility billings and water and sewer system connection fees. These funds experienced an increase of \$612,809 in net position.

Budgetary Highlights

The Village staff develops a working budget prior to the beginning of each fiscal year. This working budget is based on Village Board goals regarding which programs to fund, capital projects and purchases desired, levels of taxation, types and amounts of user fees, estimates of State revenues, historical operating expenses and desired cash reserves and fund balance. The working budget is presented to the Village Board and adopted by a majority vote. The Village staff uses this budget to guide operations throughout the fiscal year.

The legal spending limits of the Village of Mahomet, as well as most municipal governments, are set by the appropriation ordinance. The appropriation ordinance is also developed by Village staff, taking into account the maximum acceptable spending for operations and other possible contingencies. The appropriation ordinance is passed by the Village Board in accordance with State statutes. If the municipality has erred by underestimating the appropriation ordinance for a particular year, there are few remedies available to correct the error.

During the fiscal year 2019, the budget was not amended. Explanations of significant variations between the final budget and actual operations in the General Fund and Tax Increment Financing Fund are as follows:

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- In the General Fund, revenues exceeded budgeted amounts. The final budgeted amount was \$3,549,046, with actual revenues being \$3,804,639, a positive variance of \$255,593. Actual amounts were higher than budgeted for all revenue sources except video gaming tax, rentals and fees, and contributions.
- Expenses in the General Fund, which include general government, public safety (police, ESDA), highways and streets, culture and recreation, planning and zoning, economic development, debt service, and capital outlay, had a final budgeted amount of \$4,530,081, with actual expenditures being \$3,885,705. The fiscal year ended with a positive variance in the amount of \$644,376, mostly due to general government, highways and streets, planning and zoning, and economic development expenditures coming in under budget.
- Actual revenues of \$2,005,892 in the Tax Increment Financing fund were below the budgeted amount of \$2,025,240 by \$19,348. Actual expenditures of \$1,905,947 were under the budgeted amount of \$2,096,618 by \$190,671.

Capital Asset and Debt Administration

Capital assets. The Village's capital assets totaled \$65,739,898 for its governmental (\$46,247,285) and business-type (\$19,492,613) activities as of April 30, 2019. Capital assets include land, buildings and improvements, equipment, water/wastewater distribution system, and infrastructure.

Following is a comparative statement of capital assets, net of depreciation:

| | Governmental Activities | | Business-type Activities | | Total | |
|----------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Land | \$ 1,568,213 | \$ 1,568,213 | \$ 103,466 | \$ 103,466 | \$ 1,671,679 | \$ 1,671,679 |
| Buildings | 3,821,995 | 3,404,963 | 3,312,599 | 3,555,804 | 7,134,594 | 6,960,767 |
| Equipment | 738,033 | 888,745 | 38,861 | 56,728 | 776,894 | 945,473 |
| Infrastructure | 40,119,044 | 40,781,675 | 16,037,687 | 16,446,758 | 56,156,731 | 57,228,433 |
| Total | <u>\$ 46,247,285</u> | <u>\$ 46,643,596</u> | <u>\$ 19,492,613</u> | <u>\$ 20,162,756</u> | <u>\$ 65,739,898</u> | <u>\$ 66,806,352</u> |

Additional information on the Village's capital assets can be found in Note 3 in the Notes to Basic Financial Statements of this report.

Long-term debt. At the end of the current fiscal year, the Village of Mahomet had total bonded debt outstanding of \$3,949,000. Of this amount, \$334,000 counts against the Village's statutory debt limitation of 8.625% of total assessed valuation. The entire amount is backed by the full faith and credit of the Village. Following is a comparative statement of outstanding debt:

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| | Governmental Activities | | Business-type Activities | | Total | |
|---------------------------|-------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| General Obligation Bonds- | | | | | | |
| Alternate Revenue Bonds | \$ 3,049,000 | \$ 3,452,000 | \$ 900,000 | \$ 1,230,000 | \$ 3,949,000 | \$ 4,682,000 |
| Notes Payable | 303,078 | 400,187 | 10,964,271 | 11,579,651 | 11,267,349 | 11,979,838 |
| Total | <u>\$ 3,352,078</u> | <u>\$ 3,852,187</u> | <u>\$ 11,864,271</u> | <u>\$ 12,809,651</u> | <u>\$ 15,216,349</u> | <u>\$ 16,661,838</u> |

The Village of Mahomet's total debt decreased by \$1,445,489 during the current fiscal year. Additional information on the Village's long-term debt can be found in Note 4 in the Notes to Basic Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

The equalized assessed value (EAV) of taxable property in the Village of Mahomet for the 2018 levy year was \$205,437,712, which represents one-third market value. Residential developments constitute 90% of the EAV. The Village's tax rate at December 31, 2018, was \$.8766 per \$100 of assessed value. This tax rate includes the amount of money the Village receives from the township for the ½ road and bridge tax. Keeping the Village's tax rate low has been a long-standing goal for the Village of Mahomet. The percentage of real estate taxes collected has been over 99% in past years.

One of the Village's largest single sources of revenue is property taxes, which are extremely stable. Increases in the Village's annual levy are limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the increase in the property tax extensions (total taxes billed for non-home-rule taxing districts) to the lower of the National Consumer Price Index or 5%, excluding any new growth. For the 2018 calendar year, the rate was 2.1%. The rate for the 2019 calendar year is 1.9%.

State shared revenues are estimated for the 2019/2020 fiscal year to increase to \$164.40 per capita. Income tax is forecasted at \$106.30 per capita, State Use Tax at \$32.75 per capita and Motor Fuel Tax at \$25.35 per capita. The total per capita revenue actuals for fiscal year 2019 was \$152.12. The Village conducted a special census in 2017 raising the population to 8,400. This has had a positive effect on the revenue stream for State shared revenues.

Residential home construction is down slightly from the previous year. As of August 30, 2019, 39 new single-family home permits have been issued compared to 52 last year. Four commercial construction, expansion, or fit-out permits have been issued compared to 13 last year. New businesses have been established within commercial buildings in the downtown, Eastwood Drive, East Mahomet Commercial Core, and Northeast Mahomet areas.

The Patton Drive extension is nearing construction completion. Patton Drive is intended to intersect with a future extension of Purnell Drive, which is within the southwest quadrant of the I-74 interchange with Prairieview Road.

The platting of the final phase of Prairie Crossing Subdivision was completed. Construction of the subdivision is nearing completion and home construction has started on the 32 lots platted

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within this subdivision. This subdivision provides a crucial roadway connection between existing subdivisions in that area.

The platting of the next phase of Thornewood Subdivision was completed. Construction of the subdivision is nearing completion and home construction has started on the 14 lots platted with this subdivision.

Construction plans were approved for an additional phase of Hunters Ridge subdivision. Construction of the new phase is under way, which will provide a crucial roadway connection of Oliger Drive. The plat was recorded and home construction has started on the 22 single-family residential lots within the previous phase of this subdivision.

Construction plans were approved for the Large-Scale Residential Development subdivision called Sangamon Fields. Subdivision infrastructure construction is in process. Platting of the first phase is expected soon.

Overall site development plans and permits for four of the buildings have been approved for the 198 unit multiple-family residential infill development on 15 acres along Oak Street at the intersection of Lake of the Woods Road. Site construction has started recently. This development will help facilitate pursuit of an important traffic signal at that intersection and will enable sanitary sewer service to be extended to 40 acres in the immediate area.

Site development plans and building permits have been approved for nine multiple-family residential buildings containing 56 housing units known as Middletown Place, located northeast of the Churchill Road roundabout.

Sangamon on Main, the former Sangamon Elementary School, continues to lease space within the building which is a co-working/shared workspace multi-user commercial building.

The Village is continuing to work on approval of an at-grade railroad crossing on South Mahomet Road. The crossing would provide much needed traffic flow from southeast Mahomet to the new school campus and the East Mahomet Commercial Core area.

Southwest and west Mahomet continue to be the only areas of Mahomet not growing. The land in those areas are owned by families which have little interest at this time to pursue sale.

The Village parks look forward to completing a number of projects that will advance the quality of life for our residents. The Parks department is excited to be moving forward with the Canoe/Kayak launch at the Sangamon River Greenway Park. This project is fueled by a Recreation Trails Program Grant administered by IDNR. More recently, an OSLAD IDNR grant was applied for to seek funding support for the first phase of Barber Park development. This includes development of an enhanced pavilion/amphitheater space, a new splashpad, new traditional and nature themed playgrounds, and a connected path to support the fields and access the new amenities. Renovations to the Parks Maintenance Building are ongoing, updating the facility to better meet the demands of our growing parks system. Finally, Brooks-Warfel Park is undergoing significant renovations, including a new playground, site furniture, and new landscaping and

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MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

hardscapes. The finished project will be easier to maintain, more accessible for our community and will look clean and modern.

Long-term financial planning. Management's top priority for the next several years will continue to center on the rehabilitation of the Village's aging infrastructure and new capital improvement projects. In May 2019, the Village approved the five-year capital plan in conjunction with the 2019/20 budget. The five-year plan provides a blueprint for future spending over the next five years, including the funding for Village's streets, stormwater and sidewalk projects, as well as other infrastructure projects and capital equipment purchases. The Capital Improvement Program for fiscal year 2019/20 has 133 projects with an estimated cost of \$38,280,274. The Program will be utilized by the current Board in developing a financing framework and setting priorities for individual projects.

Water and wastewater revenues are reviewed annually to see if an increase in water/wastewater rates are currently needed. The increase in water revenues will be utilized to retire current debt for the Water Treatment plant and to undertake some of the projects scheduled in the water capital improvement plan. The wastewater rates have been reviewed and will not have an annual increase this year due to substantial increases in the previous years. The wastewater revenues are utilized to retire current debt issued for the East Mahomet Interceptor Sanitary Sewer project and to repay the IEPA loan associated with the \$14 million Wastewater Treatment Plant expansion. Ordinance 19-03-02 provides that water usage charges shall increase on May 1, 2019, at a rate of \$.05 per 100 gallons. Water and wastewater connection fees remained the same as last year.

The IMRF contribution rate for calendar year 2019 is 7.37%, a decrease from the 2018 rate of 9.30%. The employee contribution will remain at 4.50%. The SLEP rate for 2019 is 11.34%, a decrease from the 2018 rate of 12.44%. The employee contribution for SLEP is 7.50%. The preliminary rate notice from IMRF for 2020 projects the IMRF contribution rate to be 9.80% and the SLEP rate to be 12.83%. The final notice of contribution rates for 2020 will be posted in November. The net pension liability for IMRF and SLEP is \$848,832. This is due to changes in assumptions and a moderate rate of earnings on investments as well as employee retirements. Each year, an independent actuary calculates an employer contribution rate for each employer. In addition to retirement benefits, IMRF also provides death and disability benefits. Employer contributions are paid directly from the water/wastewater funds and levied funds for IMRF.

The Village will face some long-term financial challenges with increased benefit cost for employees, e.g., health insurance, funding for pension plans and staffing levels. The Police Pension Fund was established, and an ordinance adopted December 20, 2011, mandated by the 2010 census numbers. The future pension costs for the police department create a net pension liability in the amount of \$1,301,200. The Village funds the police pension by real estate levy and a transfer from General Corporate. The Village will continue to levy taxes for contributions to the IMRF, Social Security, and Police Pension Funds. The Village will need to focus on finding more effective measures to reduce expenditures, staffing, and continue to provide quality services to a growing community.

There are currently no other known contingencies that would force a major change in the Village's budgeting, spending, or taxation.

VILLAGE OF MAHOMET, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019

Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Treasurer Robert Kouzmanoff, Village of Mahomet, 503 E. Main, P.O. 259, Mahomet, IL 61853 or call 217/586-4456 or email rkouzmanoff@mahomet-il.gov.

BASIC FINANCIAL STATEMENTS

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF NET POSITION
APRIL 30, 2019

| | Primary Government | | Total |
|--|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | |
| ASSETS | | | |
| Cash and cash equivalents | \$ 4,894,078 | \$ 2,289,585 | \$ 7,183,663 |
| Investments | 136,993 | 2,676,451 | 2,813,444 |
| Receivables, net | 48,423 | 218,454 | 266,877 |
| Due from governmental entities | 4,420,306 | 38,006 | 4,458,312 |
| Prepaid items | 73,480 | 15,303 | 88,783 |
| Restricted assets: | | | |
| Cash and cash equivalents | 513,713 | 245,900 | 759,613 |
| Capital assets not being depreciated: | | | |
| Land | 1,568,213 | 103,466 | 1,671,679 |
| Capital assets, net of accumulated depreciation: | | | |
| Buildings and improvements | 3,821,995 | 3,312,599 | 7,134,594 |
| Equipment | 738,033 | 38,860 | 776,893 |
| Infrastructure | 40,119,044 | 16,037,688 | 56,156,732 |
| Total assets | <u>56,334,278</u> | <u>24,976,312</u> | <u>81,310,590</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows related to pensions | 1,855,773 | 222,899 | 2,078,672 |
| Total deferred outflows of resources | <u>1,855,773</u> | <u>222,899</u> | <u>2,078,672</u> |
| LIABILITIES | | | |
| Accounts payable | 119,266 | 40,135 | 159,401 |
| Accrued expenses | 128,368 | 36,455 | 164,823 |
| Unearned revenues | 47,332 | - | 47,332 |
| Current portion of long-term debt | 500,109 | 843,096 | 1,343,205 |
| Noncurrent liabilities: | | | |
| Accrued compensated absences | 184,399 | 28,237 | 212,636 |
| Net pension liability | 1,939,461 | 210,571 | 2,150,032 |
| Long-term debt | 2,851,969 | 11,021,175 | 13,873,144 |
| Total liabilities | <u>5,770,904</u> | <u>12,179,669</u> | <u>17,950,573</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | 3,991,574 | - | 3,991,574 |
| Deferred inflows related to pensions | 597,009 | 86,823 | 683,832 |
| Total deferred inflows of resources | <u>4,588,583</u> | <u>86,823</u> | <u>4,675,406</u> |
| NET POSITION | | | |
| Net investment in capital assets | 42,895,207 | 7,628,342 | 50,523,549 |
| Restricted for: | | | |
| Debt service | 513,713 | 245,900 | 759,613 |
| Special tax levies | 1,213,796 | - | 1,213,796 |
| Unrestricted | 3,207,848 | 5,058,477 | 8,266,325 |
| Total net position | <u>\$ 47,830,564</u> | <u>\$ 12,932,719</u> | <u>\$ 60,763,283</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

| Functions/Programs | Expenses | Program Revenues | | Net (Expenses) Revenues and Changes in Net Position | | |
|---------------------------------------|---------------------|-------------------------|---------------------------------------|--|-----------------------------|----------------------|
| | | Charges for Services | Operating Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Primary Government | | | | | | |
| Governmental activities: | | | | | | |
| General government | \$ 726,368 | \$ 479,583 | \$ - | \$ (246,785) | \$ - | \$ (246,785) |
| Public safety | 1,407,142 | 46,356 | - | (1,360,786) | - | (1,360,786) |
| Highways and streets | 2,103,612 | - | 228,160 | (1,875,452) | - | (1,875,452) |
| Culture and recreation | 588,008 | 195,882 | 91,001 | (301,125) | - | (301,125) |
| Planning and zoning | 510,336 | - | - | (510,336) | - | (510,336) |
| Economic development | 1,559,905 | - | - | (1,559,905) | - | (1,559,905) |
| Interest on long-term debt | 114,832 | - | - | (114,832) | - | (114,832) |
| Total governmental activities | <u>7,010,203</u> | <u>721,821</u> | <u>319,161</u> | <u>(5,969,221)</u> | <u>-</u> | <u>(5,969,221)</u> |
| Business-type activities: | | | | | | |
| Water | 848,828 | 929,745 | - | - | 80,917 | 80,917 |
| Sewer | 1,174,546 | 1,655,389 | - | - | 480,843 | 480,843 |
| Total business-type activities | <u>2,023,374</u> | <u>2,585,134</u> | <u>-</u> | <u>-</u> | <u>561,760</u> | <u>561,760</u> |
| Total primary government | <u>\$ 9,033,577</u> | <u>\$ 3,306,955</u> | <u>\$ 319,161</u> | <u>(5,969,221)</u> | <u>561,760</u> | <u>(5,407,461)</u> |
| General revenues: | | | | | | |
| Property taxes | | | | 3,682,157 | 36,995 | 3,719,152 |
| Replacement taxes | | | | 5,811 | - | 5,811 |
| Income taxes | | | | 868,482 | - | 868,482 |
| Sales taxes | | | | 1,006,211 | - | 1,006,211 |
| Video gaming tax | | | | 42,899 | - | 42,899 |
| Utility taxes | | | | 565,505 | - | 565,505 |
| Motel tax | | | | 2,512 | - | 2,512 |
| Interest income | | | | 25,077 | 54,054 | 79,131 |
| Miscellaneous income | | | | 101,824 | - | 101,824 |
| Gain/(loss) on disposal of assets | | | | 650 | - | 650 |
| Transfers | | | | 40,000 | (40,000) | - |
| Total general revenues | | | | <u>6,341,128</u> | <u>51,049</u> | <u>6,392,177</u> |
| Change in net position | | | | <u>371,907</u> | <u>612,809</u> | <u>984,716</u> |
| Net position - beginning of year | | | | <u>47,199,652</u> | <u>12,319,910</u> | <u>59,519,562</u> |
| Restatement (see Note 13) | | | | <u>259,005</u> | <u>-</u> | <u>259,005</u> |
| Net position - beginning, as restated | | | | <u>47,458,657</u> | <u>12,319,910</u> | <u>59,778,567</u> |
| Net position - end of year | | | | <u>\$ 47,830,564</u> | <u>\$ 12,932,719</u> | <u>\$ 60,763,283</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
BALANCE SHEET - GOVERNMENTAL FUNDS
APRIL 30, 2019

| | General | Tax Increment Financing | Other Governmental | Total |
|--|---------------------|-------------------------------|-----------------------|----------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,672,334 | \$ 642,464 | \$ 1,579,280 | \$ 4,894,078 |
| Investments | - | - | 136,993 | 136,993 |
| Due from other governments | 1,526,664 | 2,312,531 | 581,111 | 4,420,306 |
| Utility taxes receivable | 18,383 | - | 30,040 | 48,423 |
| Prepaid insurance | - | - | 73,480 | 73,480 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 107,230 | 334,450 | 72,033 | 513,713 |
| Total assets | \$ 4,324,611 | \$ 3,289,445 | \$ 2,472,937 | \$ 10,086,993 |
| LIABILITIES | | | | |
| Accounts payable | \$ 100,377 | \$ - | \$ 18,889 | \$ 119,266 |
| Accrued salaries | 85,435 | - | 10,524 | 95,959 |
| Unearned revenue | - | - | 47,332 | 47,332 |
| Total liabilities | 185,812 | - | 76,745 | 262,557 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | 1,137,509 | 2,312,531 | 541,534 | 3,991,574 |
| FUND BALANCES | | | | |
| Nonspendable | | | | |
| Prepaid items | - | - | 73,480 | 73,480 |
| Restricted | | | | |
| Debt service | 107,230 | 334,450 | 72,033 | 513,713 |
| Highways and streets | - | - | 441,018 | 441,018 |
| Public safety | - | - | 5,366 | 5,366 |
| Economic development | - | 642,464 | - | 642,464 |
| Retirement | - | - | 92,218 | 92,218 |
| Insurance | - | - | 32,730 | 32,730 |
| Other purposes | 4,616 | - | - | 4,616 |
| Committed | | | | |
| Capital projects | 60,662 | - | - | 60,662 |
| Assigned | | | | |
| Capital projects | 515,267 | - | 667,389 | 1,182,656 |
| Culture and recreation | 27,871 | - | 470,424 | 498,295 |
| Unassigned | 2,285,644 | - | - | 2,285,644 |
| Total fund balances | 3,001,290 | 976,914 | 1,854,658 | 5,832,862 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 4,324,611 | \$ 3,289,445 | \$ 2,472,937 | \$ 10,086,993 |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
APRIL 30, 2019

Total fund balance \$ 5,832,862

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities of \$62,180,515 net of accumulated depreciation of \$15,933,229, are not financial resources and therefore are not reported in the governmental funds. 46,247,285

Some liabilities are not due and payable in the current period and therefore are not reported in the governmental funds as follows:

| | | |
|------------------------------|--------------------|-------------|
| Accrued compensated absences | \$ (184,399) | |
| Accrued interest payable | (32,409) | |
| Net pension liability | (1,939,461) | |
| Notes and bonds payable | <u>(3,352,078)</u> | (5,508,347) |

Pension-related deferred outflows and deferred inflows of resources are not due and payable in the current year and therefore are not reported in the governmental funds as follows:

| | | |
|---------------------------------------|------------------|------------------|
| Deferred outflows related to pensions | 1,855,773 | |
| Deferred inflows related to pensions | <u>(597,009)</u> | <u>1,258,764</u> |

Net position of governmental activities \$ 47,830,564

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | General | Tax Increment Financing | Other Governmental | Total Governmental Funds |
|--|---------------------|-------------------------------|-----------------------|--------------------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,174,974 | \$ 2,001,077 | \$ 506,106 | \$ 3,682,157 |
| Motor fuel taxes | - | - | 228,160 | 228,160 |
| Replacement income taxes | 5,811 | - | - | 5,811 |
| Income taxes | 868,482 | - | - | 868,482 |
| Sales taxes | 1,006,211 | - | - | 1,006,211 |
| Video gaming tax | 42,899 | - | - | 42,899 |
| Utility taxes | - | - | 565,505 | 565,505 |
| Motel tax | 2,512 | - | - | 2,512 |
| Permits and licenses | 479,583 | - | - | 479,583 |
| Fines | 42,866 | - | 3,490 | 46,356 |
| Rentals and fees | 14,423 | - | 181,459 | 195,882 |
| Contributions | 62,826 | - | 28,175 | 91,001 |
| Interest income | 11,428 | 4,815 | 8,834 | 25,077 |
| Miscellaneous | 92,624 | - | 9,200 | 101,824 |
| Total revenues | <u>3,804,639</u> | <u>2,005,892</u> | <u>1,530,929</u> | <u>7,341,460</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 588,830 | - | 107,052 | 695,882 |
| Public safety | 1,367,413 | - | 5,906 | 1,373,319 |
| Highways and streets | 872,074 | - | 289,218 | 1,161,292 |
| Culture and recreation | 111,644 | - | 389,663 | 501,307 |
| Planning and zoning | 504,633 | - | - | 504,633 |
| Economic development | 56,353 | 1,503,553 | - | 1,559,906 |
| Debt service: | | | | |
| Principal | 152,109 | 285,000 | 63,000 | 500,109 |
| Interest and fiscal charges | 56,844 | 51,575 | 9,293 | 117,712 |
| Capital outlay | 175,805 | 65,819 | 470,460 | 712,084 |
| Total expenditures | <u>3,885,705</u> | <u>1,905,947</u> | <u>1,334,592</u> | <u>7,126,244</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(81,066)</u> | <u>99,945</u> | <u>196,337</u> | <u>215,216</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sales of assets | 650 | - | - | 650 |
| Transfers in | 1,023,118 | - | 385,695 | 1,408,813 |
| Transfers out | (695,771) | - | (673,042) | (1,368,813) |
| Total other financing sources (uses) | <u>327,997</u> | <u>-</u> | <u>(287,347)</u> | <u>40,650</u> |
| Net change in fund balances | <u>246,931</u> | <u>99,945</u> | <u>(91,010)</u> | <u>255,866</u> |
| Fund balances - beginning of year | 2,495,354 | 876,969 | 1,945,668 | 5,317,991 |
| Restatement (see Note 13) | <u>259,005</u> | <u>-</u> | <u>-</u> | <u>259,005</u> |
| Fund balances - beginning of year, restated | <u>2,754,359</u> | <u>876,969</u> | <u>1,945,668</u> | <u>5,576,996</u> |
| Fund balances - end of year | <u>\$ 3,001,290</u> | <u>\$ 976,914</u> | <u>\$ 1,854,658</u> | <u>\$ 5,832,862</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | | |
|---|--------------------|-------------------|
| Net change in fund balances - total governmental funds | | \$ 255,866 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds report capital outlays as expenditures, while in the Statement of Activities they are capitalized and depreciated. | | |
| Capital outlay | \$ 712,084 | |
| Depreciation expense | <u>(1,108,395)</u> | (396,311) |
| In the governmental funds, new debt is an other financing source, and repayment of bond and loan principal is an expenditure, but new debt increases long-term liabilities in the Statement of Net Position, and the repayment reduces long-term liabilities. | | |
| | | 500,109 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental | | |
| Accrued compensated absences | 126,956 | |
| Accrued interest | <u>2,880</u> | 129,836 |
| Pension expense is recorded as contributions are paid in the governmental funds but as the change in the net pension liability in the Statement of Activities. | | |
| Pension contributions paid | 300,483 | |
| Pension expense | <u>(418,076)</u> | <u>(117,593)</u> |
| Change in net position of governmental activities | | <u>\$ 371,907</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
APRIL 30, 2019

| | <u>Waterworks</u> | <u>Sewerage</u> | <u>Total</u> |
|---------------------------------------|---------------------|----------------------|----------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 874,027 | \$ 1,415,558 | \$ 2,289,585 |
| Investments | - | 2,676,451 | 2,676,451 |
| Property taxes receivable | 38,006 | - | 38,006 |
| Accounts receivable, net | 79,554 | 138,900 | 218,454 |
| Prepaid insurance | 6,753 | 8,550 | 15,303 |
| Total current assets | <u>998,340</u> | <u>4,239,459</u> | <u>5,237,799</u> |
| Noncurrent assets: | | | |
| Cash - restricted | 245,900 | - | 245,900 |
| Land | - | 103,466 | 103,466 |
| Depreciable capital assets | 9,071,692 | 21,578,382 | 30,650,074 |
| Accumulated depreciation | <u>(7,235,381)</u> | <u>(4,025,546)</u> | <u>(11,260,927)</u> |
| Total noncurrent assets | <u>2,082,211</u> | <u>17,656,302</u> | <u>19,738,513</u> |
| Total assets | <u>3,080,551</u> | <u>21,895,761</u> | <u>24,976,312</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows related to pensions | <u>105,051</u> | <u>117,848</u> | <u>222,899</u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | 21,846 | 18,289 | 40,135 |
| Accrued expenses | 15,176 | 21,279 | 36,455 |
| Notes payable - current | - | 623,096 | 623,096 |
| General Obligation bonds - current | <u>220,000</u> | <u>-</u> | <u>220,000</u> |
| Total current liabilities | <u>257,022</u> | <u>662,664</u> | <u>919,686</u> |
| Noncurrent liabilities: | | | |
| Accrued compensated absences | 9,107 | 19,130 | 28,237 |
| Net pension liability | 99,115 | 111,456 | 210,571 |
| Notes payable | - | 10,341,175 | 10,341,175 |
| General Obligation bonds | <u>680,000</u> | <u>-</u> | <u>680,000</u> |
| Total noncurrent liabilities | <u>788,222</u> | <u>10,471,761</u> | <u>11,259,983</u> |
| Total liabilities | <u>1,045,244</u> | <u>11,134,425</u> | <u>12,179,669</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows related to pensions | <u>41,071</u> | <u>45,752</u> | <u>86,823</u> |
| NET POSITION | | | |
| Net investment in capital assets | 936,311 | 6,692,031 | 7,628,342 |
| Restricted for: | | | |
| Prepaid items | 6,753 | 8,550 | 15,303 |
| Debt service | 245,900 | - | 245,900 |
| Unrestricted | <u>910,323</u> | <u>4,132,851</u> | <u>5,043,174</u> |
| Total net position | <u>\$ 2,099,287</u> | <u>\$ 10,833,432</u> | <u>\$ 12,932,719</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | <u>Waterworks</u> | <u>Sewerage</u> | <u>Total</u> |
|---|---------------------|----------------------|----------------------|
| OPERATING REVENUES | | | |
| Charges for services | \$ 926,580 | \$ 1,654,850 | \$ 2,581,430 |
| Miscellaneous | 3,165 | 539 | 3,704 |
| Total operating revenues | <u>929,745</u> | <u>1,655,389</u> | <u>2,585,134</u> |
| OPERATING EXPENSES | | | |
| Personal services | 192,706 | 250,760 | 443,466 |
| Supplies and materials | 180,227 | 214,648 | 394,875 |
| Contractual services | 113,079 | 131,420 | 244,499 |
| Depreciation and amortization expense | 333,166 | 433,779 | 766,945 |
| Total operating expenses | <u>819,178</u> | <u>1,030,607</u> | <u>1,849,785</u> |
| Operating income (loss) | <u>110,567</u> | <u>624,782</u> | <u>735,349</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Property taxes | 36,995 | - | 36,995 |
| Interest income | 4,158 | 49,896 | 54,054 |
| Interest expense | (29,650) | (143,939) | (173,589) |
| Total nonoperating revenues (expenses) | <u>11,503</u> | <u>(94,043)</u> | <u>(82,540)</u> |
| Income (loss) before transfers in (out) | 122,070 | 530,739 | 652,809 |
| Transfers in (out) | <u>44,249</u> | <u>(84,249)</u> | <u>(40,000)</u> |
| Change in net position | 166,319 | 446,490 | 612,809 |
| Net position - beginning of year | <u>1,932,968</u> | <u>10,386,942</u> | <u>12,319,910</u> |
| Net position - end of year | <u>\$ 2,099,287</u> | <u>\$ 10,833,432</u> | <u>\$ 12,932,719</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | <u>Waterworks</u> | <u>Sewerage</u> | <u>Totals</u> |
|--|---------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from users | \$ 918,002 | \$ 1,657,508 | \$ 2,575,510 |
| Payments to suppliers | (275,660) | (338,627) | (614,287) |
| Payments to employees | (226,469) | (256,133) | (482,602) |
| Other receipts (payments) | 3,165 | 539 | 3,704 |
| Net cash provided (used) by operating activities | <u>419,038</u> | <u>1,063,287</u> | <u>1,482,325</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Property taxes | 37,691 | - | 37,691 |
| Operating transfers in | 485,867 | 1,810,105 | 2,295,972 |
| Operating transfers out | (441,618) | (1,894,354) | (2,335,972) |
| Net cash provided (used) by noncapital financing activities | <u>81,940</u> | <u>(84,249)</u> | <u>(2,309)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Purchase of capital assets | - | (96,800) | (96,800) |
| Interest paid on capital debt | (31,525) | (145,455) | (176,980) |
| Principal paid on capital debt | (225,000) | (720,380) | (945,380) |
| Net cash provided (used) by capital and related financing activities | <u>(256,525)</u> | <u>(962,635)</u> | <u>(1,219,160)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Investment income | 4,158 | 49,896 | 54,054 |
| Purchase of investments | - | (1,167,377) | (1,167,377) |
| Net cash provided (used) by investing activities | <u>4,158</u> | <u>(1,117,481)</u> | <u>(1,113,323)</u> |
| Net increase (decrease) in cash and cash equivalents | 248,611 | (1,101,078) | (852,467) |
| Cash and cash equivalents, beginning of the year | <u>871,316</u> | <u>2,516,636</u> | <u>3,387,952</u> |
| Cash and cash equivalents, end of the year | <u>\$ 1,119,927</u> | <u>\$ 1,415,558</u> | <u>\$ 2,535,485</u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position | | | |
| Cash and cash equivalents in current assets | \$ 874,027 | \$ 1,415,558 | \$ 2,289,585 |
| Restricted cash and cash equivalents | 245,900 | - | 245,900 |
| Total cash and cash equivalents, end of year | <u>\$ 1,119,927</u> | <u>\$ 1,415,558</u> | <u>\$ 2,535,485</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | | |
| Operating income (loss) | \$ 110,567 | \$ 624,782 | \$ 735,349 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | |
| Depreciation and amortization | 333,166 | 433,779 | 766,945 |
| Change in assets, liabilities, deferred inflows, and deferred outflows: | | | |
| (Increase) decrease - accounts receivable | (8,578) | 2,658 | (5,920) |
| (Increase) decrease - prepaid insurance | 1,467 | 1,701 | 3,168 |
| Increase (decrease) - accounts payable | 10,914 | (124) | 10,790 |
| Increase (decrease) - accrued expenses | (33,763) | (5,373) | (39,136) |
| Increase (decrease) - net pension liability and related deferred inflows and outflows | 5,265 | 5,864 | 11,129 |
| Total adjustments | <u>308,471</u> | <u>438,505</u> | <u>746,976</u> |
| Net cash provided (used) by operating activities | <u>\$ 419,038</u> | <u>\$ 1,063,287</u> | <u>\$ 1,482,325</u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
APRIL 30, 2019

| | Police Pension Trust Fund |
|---|------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 352,840 |
| Investments, at fair value | |
| Fixed income securities | 1,301,203 |
| Domestic equity securities | 140,819 |
| Total assets | 1,794,862 |
| NET POSITION RESTRICTED FOR PENSIONS | \$ 1,794,862 |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED APRIL 30, 2019

| | <u>Police Pension Trust Fund</u> |
|---|--------------------------------------|
| ADDITIONS | |
| Employer contributions | \$ 197,167 |
| School district contributions | 17,994 |
| Employee contributions | <u>51,855</u> |
| Total contributions | <u>267,016</u> |
| Investment income | |
| Net appreciation in fair value of investments | 32,355 |
| Interest and dividends | <u>31,084</u> |
| Total investment income | 63,439 |
| Less investment expense | <u>(2,589)</u> |
| Total additions | <u>327,866</u> |
| DEDUCTIONS | |
| Administrative costs | 35,418 |
| Pension and benefit payments | <u>72,755</u> |
| Total deductions | <u>108,173</u> |
| Net increase | 219,693 |
| NET POSITION RESTRICTED FOR PENSIONS | |
| Net position - beginning of year | <u>1,575,169</u> |
| Net position - end of year | <u><u>\$ 1,794,862</u></u> |

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Mahomet have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

A. Reporting Entity

This report includes all the funds of the Village of Mahomet. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the Village's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit or impose a financial burden on the Village. Regardless of whether the component unit has a board or how its board is appointed, the Village is financially accountable if the component unit is fiscally dependent on the Village and can possibly provide a financial benefit or impose a financial burden on the Village. Pursuant to these criteria, no component units were identified for inclusion in the accompanying financial statements.

B. Subsequent Events

Management has evaluated subsequent events through October 7, 2019, the date when the financial statements were available to be issued.

C. Basis of Presentation

Government-wide Financial Statements

The basic financial statements include both government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide more detailed financial information.

The Statement of Net Position and Statement of Activities display information about the Village as a whole. These statements include the financial activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between those activities of the Village that are governmental in nature (which normally are supported by taxes and intergovernmental revenues) and those that are considered business-type activities (which rely to a significant extent on fees and charges for support). The Statement of Net Position presents the financial condition of the governmental and business-type activities of the Village at year end.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity.

Taxes and other items not properly included in program revenues are reported instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the Village.

Fund Financial Statements

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Transactions related to certain functions or activities are segregated into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Village at a more detailed level than the government-wide statements.

Funds are organized into three major categories: governmental, proprietary, and fiduciary. The focus of the fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds, if any, are aggregated and presented in a single column. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Village are described below.

Governmental Funds

Governmental funds are those through which most governmental functions of the Village are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Village's major governmental funds:

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

General Fund

The General Fund is the primary operating fund of the Village and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Major Special Revenue Funds

Special revenue funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the Village. The Village reports one major special revenue fund:

| <u>Fund</u> | <u>Brief Description</u> |
|-------------------------|--|
| Tax Increment Financing | Accounts for the incremental property taxes realized within the Tax Increment Financing district of the Village. Expenditure of these revenues is restricted to capital improvements and redevelopment and to other taxing bodies. |

Nonmajor Special Revenue Funds

The Village also uses the following nonmajor special revenue funds:

| <u>Fund</u> | <u>Brief Description</u> |
|-----------------|---|
| Forfeited Funds | Accounts for revenues received from DUI and drug fines. |
| IMRF | Accounts for property taxes levied for making the required payments to the Illinois Municipal Retirement Fund (IMRF). |
| Recreation | Accounts for revenues and expenses for the various recreation programs of the Village. Registration fees provide most of the revenues for operating expenses. |
| Social Security | Accounts for property taxes levied for making the required payments to the federal government for FICA taxes. |
| Parks | Accounts for property taxes levied for maintaining the parks in the Village. |

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

| <u>Fund</u> | <u>Brief Description</u> |
|---|--|
| Insurance | Accounts for property taxes levied for making the required insurance payments of the Village. |
| Transportation System Capital Improvement | Accounts for capital improvements to the street system of the Village. Telecommunication taxes provide the revenue for these improvements. |
| Utility Tax | Accounts for electric and gas taxes which are used to support the Village's Police and Parks departments. |
| Motor Fuel Tax | Accounts for revenues received and expenditures paid for street maintenance. |

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and payments relating to the government's business activities are accounted for through proprietary funds. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Enterprise Funds

Enterprise funds are used to account for business-type activities provided to the general public. These activities are financed by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector. The Village reports the following enterprise funds:

| <u>Fund</u> | <u>Brief Description</u> |
|-------------|--|
| Waterworks | Accounts for revenues received and expenses paid for operating the water system. |
| Sewerage | Accounts for revenues received and expenses paid for operating the sewer system. |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fiduciary Fund

Fiduciary funds are used to account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. The Village maintains one pension trust fiduciary fund:

| <u>Fund</u> | <u>Brief Description</u> |
|----------------------|---|
| Police Pension Trust | Accounts for the activity of a defined-benefit single-employer pension plan that covers all eligible Village police officers. Revenues to make benefit payments are partially obtained from property taxes. |

The Village's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

D. Measurement Focus and Basis of Accounting

Governmental Funds

Measurement focus is a term used to describe *how* transactions are recorded within the various financial statements. Basis of accounting refers to *when* transactions are recorded regardless of the measurement focus applied.

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. On this basis, revenues, expenses, gains, losses, assets, liabilities, and deferred inflows and outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which the taxes are levied. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

The governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Generally only current financial assets and liabilities are included on the governmental funds' balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus and Basis of Accounting (continued)

Revenues are recognized when they become measurable and available. *Available* is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received more than 60 days after the end of the current period are deferred in the governmental fund financial statements but are recognized as current revenues in the government-wide financial statements. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Proprietary Funds

The proprietary funds' financial statements use the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which the liability is incurred.

Proprietary fund operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. Operating expenses are expenses incurred in providing the services, such as personal services, materials and supplies, and contractual services.

Fiduciary Funds

The measurement focus for fiduciary funds is the flow of economic resources. All fiduciary funds are accounted for using the accrual basis of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Fiduciary fund additions consist of employer and employee contributions and earnings on investments. Deductions include employee benefit payments and administrative costs.

E. Assets, Liabilities, and Equity

Cash and Cash Equivalents

For the purpose of financial reporting, cash and cash equivalents include all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, and Equity (continued)

Restricted Assets

Certain debt proceeds of the Village’s General, Tax Increment Financing, Transportation System Capital Improvement, and Waterworks funds as well as certain resources set aside for their repayment are classified as restricted assets.

Capital Assets

The Village’s GAAP basis of accounting reports capital assets and depreciation where appropriate. The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to May 1, 2004. Prior to May 1, 2004, governmental funds’ infrastructure assets were not capitalized. Donated fixed assets are valued at their fair market value on the date donated.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is computed using the straight-line method over the estimated useful life of the asset. A capitalization threshold of \$5,000 is used to report equipment capital assets, \$5,000 for building capital assets, and \$20,000 for infrastructure capital assets. The range of estimated useful lives by type of asset is as follows:

| | |
|-------------------------------------|--------------|
| Buildings | 50-100 years |
| Improvements other than buildings | 15-80 years |
| Machinery, furniture, and equipment | 3-20 years |
| Vehicles | 4-8 years |
| Infrastructure | 25-80 years |

Within the business-type activities and enterprise funds, major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities and enterprise funds is included as part of the capitalized value of the assets constructed. During the year ended April 30, 2019, no interest was capitalized.

In the governmental fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, and Equity (continued)

Long-Term Debt

All long-term debt to be repaid from governmental and business-type resources is reported as a liability in the government-wide statements.

Long-term debt of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources, and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same in the fund financial statements as in the government-wide statements.

Equity Classification

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets: Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net position: Consists of net position with constraints placed on its use by either (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position: All other net position that does not meet the definition of restricted or net investment in capital assets.

It is the Village's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in a governmental fund. Proprietary fund equity is classified the same as in the government-wide statements.

Governmental fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned:

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, and Equity (continued)

- a. Nonspendable: Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.
- b. Restricted: Resources that are subject to constraints imposed by external parties or enabling legislation.
- c. Committed: Amounts constrained for specific purposes by the Village Board of Trustees through formal action (ordinance or resolution). The Village Board must take the same level of action to remove or rescind the limitation.
- d. Assigned: Amounts that are constrained by the Village Board or Village management to be used for specific purposes but are neither restricted nor committed.
- e. Unassigned: The residual classification for the General Fund, the net resources that cannot be properly classified in one of the preceding four categories. Other governmental funds report deficit fund balance as unassigned.

When an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the Village considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds, as needed.

F. Revenues, Expenditures, and Expenses

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the Village's taxpayers are reported as program revenues. The Village has the following program revenues:

General government: Permits, licenses, and fees

Public safety: Police fines and fees

Highways and streets: Motor fuel tax

Culture and recreation: Recreation registration and rental fees and donations

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds result from providing services and producing and delivering goods or services. They also include all revenues and expenses not related to financing or investing activities.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Internal and Interfund Balances and Activities

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. On the fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Due to/Due from Other Funds.” Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers, which are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statements. The only interfund balances which remain on the government-wide statements are those between governmental and business-type activities. These amounts are reported as “Interfund Balances” on the Statement of Net Position and as “Transfers” on the Statement of Activities.

H. Property Taxes

The Village passed its annual tax levy ordinance on November 27, 2018. The taxes are extended by the Champaign County Clerk against the equalized assessed valuation as of January 1 of the calendar year that the levy ordinance is enacted. Property taxes become a lien at that time. Property tax bills are due and payable in two installments: the first half due in June and the balance in September. Receipts are remitted to the Village by the Champaign County Collector soon after collection. Delinquent property tax bills are sold in October.

The property tax revenues recorded in the current-year financial statements represent the collections of the 2017 property tax levy. The 2018 property tax levy has been recorded as a receivable and a deferred inflow since this amount is normally not collected within a time period to be available and is intended to finance the operations of fiscal year 2019. No provision has been made for delinquent property taxes since in past years the amount has averaged less than one percent per year.

I. Compensated Absences

Village employees are granted vacation, compensatory, sick, and personal time in various amounts. Vacation, compensatory, and personal time may be accumulated, and upon separation from service, employees are eligible to receive payment for their accumulated time. These amounts are accrued when incurred in the government-wide and proprietary fund financial statements. Sick time is granted to union employees with no payout provision. Governmental funds record as an expenditure the amounts paid during the year that are liquidated with expendable resources. Governmental and business-type activities have recorded \$184,399 and \$28,237, respectively, as compensated absences. Compensated absences are classified as noncurrent on the government-wide financial statements.

J. Prepaid Items

In governmental and business-type funds, prepaid expenditures/expenses are deferred and expensed over the term when the services are received.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Allowance for Uncollectible Accounts

The Village's allowance for estimated uncollectible receivables at April 30, 2019, is \$2,000 in the Waterworks Fund and \$3,000 in the Sewerage Fund.

L. Deferred Inflows and Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and employer pension contributions after the measurement date but before the end of the employer's reporting period.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources reported in the governmental fund financial statements as unavailable revenue represent the amount of assets that have been recognized for which the related revenue has not been recognized since it was not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental funds consist of property tax receivables not collected within 60 days after year end.

Deferred inflows of resources in the Statement of Net Position consist of the unamortized portion of components of the net pension liability that will reduce pension expense in future years.

M. Use of Estimates

The preparation of financial statements in conformity accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

At April 30, 2019, the carrying amount of the Village's deposits at financial institutions, excluding the Police Pension Trust Fund, was \$10,756,720, and the bank balances totaled \$10,814,136. Of the bank balances, \$500,000 was insured by the Federal Deposit Insurance Corporation (FDIC) and \$10,314,136 was collateralized with securities of the U.S. government or municipal bonds held in the Village's name by financial institutions acting as the Village's agent.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 2 – CASH AND INVESTMENTS (continued)

A. Cash – Legal and Contractual Provisions

Deposits and investments are limited by Public Funds Investment Act of the State of Illinois to the following:

- Bonds, notes, certificates of indebtedness, or treasury bills which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- Bonds, notes, debentures, or similar obligations of the United States of America or its agencies.
- Interest-bearing savings, certificates of deposit, or time deposits of any bank as defined by the Illinois Banking Act.
- Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 and other specified criteria.
- Money market mutual funds registered under the Investment Company Act of 1940, provided the portfolio is limited to obligations described in the first two points above.
- Interest-bearing bonds of any political subdivision or agency of the State of Illinois or of any other state.
- Short-term discount obligations of the Federal National Mortgage Association.
- Public Treasurers' Investment Pools.
- Repurchase agreements of government securities within the meaning of the Government Securities Act of 1986.

B. Police Pension Trust Fund

At April 30, 2019, the Police Pension Trust Fund's carrying amount of cash was \$352,840, and the bank balance was \$352,840. Of the bank balances, \$264,500 was insured by the Federal Deposit Insurance Corporation (FDIC) and \$88,340 was collateralized with securities of the U.S. government or municipal bonds held in the Village of Mahomet Police Pension's name by financial institutions acting as the Village's agent.

Trust Fund's Investments

The Police Pension Trust Fund is authorized to invest in bonds, notes, and other obligations of the U.S. government; corporate debentures and obligations; insured mortgage notes and loans; common and preferred stocks; stock options; and other investment vehicles as set forth in Illinois Compiled Statutes.

The Police Pension Trust Fund's policy is to maintain focus on its investment decision-making process. Specifically, the Police Pension Trust Fund's benefit liabilities extend many years into the future. As such, the investment focus is on long-term results.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Police Pension Trust Fund (continued)

The Police Pension Trust Fund reports investments at fair value. The Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The following table shows the value of the Fund’s assets by level within the fair value hierarchy:

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|----------------------------------|---------------------|----------------|----------------|---------------------|
| U.S. Treasury securities | \$ 849,809 | \$ - | \$ - | \$ 849,809 |
| Corporate bonds | 299,128 | - | - | 299,128 |
| Tennessee Valley Authority bonds | 98,699 | - | - | 98,699 |
| Money market funds | 53,567 | - | - | 53,567 |
| Equity mutual funds | 140,819 | - | - | 140,819 |
| | <u>\$ 1,442,022</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,442,022</u> |

The following schedule reports the fair values and maturities (using the segmented time distribution method) for the Police Pension Trust Fund’s investments at April 30, 2019.

| | <u>Fair Value</u> | <u>Investment Maturities</u> | | | |
|--|--------------------|------------------------------|-------------------|-------------------|-------------------------------|
| | | <u>Less than 1 Year</u> | <u>1–5 Years</u> | <u>6–10 Years</u> | <u>More than 10 Years</u> |
| U.S. Treasury securities | \$ 849,809 | \$ 397,738 | \$ 452,071 | \$ - | \$ - |
| Corporate bonds | 299,128 | - | 299,128 | - | - |
| Tennessee Valley Authority | 98,699 | - | 98,699 | - | - |
| Total | <u>1,247,636</u> | <u>\$ 397,738</u> | <u>\$ 849,898</u> | <u>\$ -</u> | <u>\$ -</u> |
| Investments not sensitive to interest rate risk: | | | | | |
| Money market funds | 53,567 | | | | |
| Equity mutual funds | 140,819 | | | | |
| Total investments | <u>\$1,442,022</u> | | | | |

Interest Rate Risk

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Police Pension Trust Fund (continued)

Credit Risk

The Police Pension Trust Fund’s investment policy requires all fixed income investments to be of investment grade quality or higher at purchase. Also, according to the provisions of the Illinois Compiled Statutes, fixed income purchases shall be limited to obligations issued or guaranteed as to principal and interest by the U.S. government or any agency or instrumentality thereof or to corporate and municipal issues. All securities shall be of investment grade quality (that is, at the time of purchase, rated no lower than Baa1 by Moody’s and no lower than BBB+ by Standard & Poor’s). The Board, at their discretion, may impose a higher standard on an individual investment manager basis as circumstances or investment objectives dictate.

Credit ratings for the Police Pension Trust Fund’s investments at April 30, 2019 (excluding investments in U.S. Treasury securities, which are not considered to have credit risk) were as follows:

| <u>Investment Type</u> | <u>Rating (Moody’s)</u> |
|----------------------------------|-------------------------|
| Tennessee Valley Authority bonds | Aaa |
| Corporate bonds | Aaa-Aa2 |

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Pension Trust Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Pension Trust Fund’s investment policy requires that all investments be held with institutions that are in compliance with the net capital requirements of the Securities and Exchange Commission and the “Customer Protection Rule” (SEC Rule 15c3-3). Brokers must have insurance through the Securities Investors Protection Corporation (SIPC).

Concentration of Credit Risk

The Village places no limit on the amount the Police Pension Trust Fund may invest in any one issuer. At year end, the fund had investment concentrations in the following individual issuers (other than the U.S. government and mutual funds):

| <u>Issuer</u> | <u>Investment Type</u> | <u>Investment Amount</u> | <u>Percentage of Total Investments</u> |
|----------------------------|------------------------|--------------------------|--|
| Tennessee Valley Authority | Debt securities | \$ 98,699 | 6.8% |
| Microsoft Corp. | Debt securities | 149,208 | 10.3% |
| Chevron Corp. | Debt securities | 74,850 | 5.2% |
| Apple Inc. | Debt securities | 75,070 | 5.2% |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 3 – CAPITAL ASSETS

A summary of capital assets related to governmental and business-type activities is presented below:

| | Balance at May 1, 2018 | Additions | Deductions | Balance at April 30, 2019 |
|---|---------------------------|---------------------|-------------|------------------------------|
| Governmental activities | | | | |
| Capital assets, nondeprecating | | | | |
| Land | \$ 1,568,213 | \$ - | \$ - | \$ 1,568,213 |
| Depreciable capital assets | | | | |
| Buildings and improvements | 4,209,409 | 539,132 | - | 4,748,541 |
| Machinery and equipment | 2,434,643 | 111,770 | (23,393) | 2,523,020 |
| Infrastructure | 53,279,557 | 61,182 | | 53,340,739 |
| Total depreciable assets | 59,923,609 | 712,084 | (23,393) | 60,612,300 |
| Less: Accumulated depreciation | (14,848,226) | (1,108,395) | 23,393 | (15,933,228) |
| Depreciable capital assets, net | 45,075,383 | (396,311) | - | 44,679,072 |
| Net capital assets, governmental activities | <u>\$ 46,643,596</u> | <u>\$ (396,311)</u> | <u>\$ -</u> | <u>\$ 46,247,285</u> |
| Business-type activities | | | | |
| Capital assets, nondeprecating | | | | |
| Land | \$ 103,466 | \$ - | \$ - | \$ 103,466 |
| Total not being depreciated | 103,466 | - | - | 103,466 |
| Depreciable capital assets | | | | |
| Buildings and improvements | 7,921,330 | 96,802 | - | 8,018,132 |
| Machinery and equipment | 645,387 | - | - | 645,387 |
| Infrastructure | 21,986,555 | - | - | 21,986,555 |
| Total depreciable assets | 30,553,272 | 96,802 | - | 30,650,074 |
| Less: Accumulated depreciation | (10,493,982) | (766,945) | - | (11,260,927) |
| Depreciable capital assets, net | 20,059,290 | (670,143) | - | 19,389,147 |
| Net capital assets, business-type activities | <u>\$ 20,162,756</u> | <u>\$ (670,143)</u> | <u>\$ -</u> | <u>\$ 19,492,613</u> |

Depreciation expense was charged to functions as follows in the Statement of Activities:

| | |
|---|---------------------|
| Governmental activities: | |
| General government | \$ 21,074 |
| Public safety | 76,245 |
| Highways and streets | 930,379 |
| Culture and recreation | 80,697 |
| Total depreciation expense for governmental activities | <u>\$ 1,108,395</u> |
| Business-type activities: | |
| Water | \$ 333,166 |
| Sewer | 433,779 |
| Total depreciation expense for business-type activities | <u>\$ 766,945</u> |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of the Village’s long-term liability transactions for the year ended April 30, 2019:

| | Balance at May 1, 2018 | Additions | Reductions | Balance at April 30, 2019 | Amounts Due within One Year |
|--|---------------------------|-------------------|-----------------------|------------------------------|-----------------------------------|
| Governmental activities | | | | | |
| Capital leases payable | | | | | |
| Commerce Bank | \$ 400,187 | \$ - | \$ (97,109) | \$ 303,078 | \$ 99,042 |
| General obligation bonds | | | | | |
| Series 2012 | 397,000 | - | (63,000) | 334,000 | 64,000 |
| Series 2012A | 705,000 | - | (110,000) | 595,000 | 115,000 |
| Series 2012B | 1,110,000 | - | (175,000) | 935,000 | 175,000 |
| Series 2013 | 1,240,000 | - | (55,000) | 1,185,000 | 60,000 |
| Accrued compensated absences | 311,355 | 233,428 | (360,384) | 184,399 | - |
| Total long-term liabilities, governmental activities | <u>\$ 4,163,542</u> | <u>\$ 233,428</u> | <u>\$ (860,493)</u> | <u>\$ 3,536,477</u> | <u>\$ 513,042</u> |
| | | | | | |
| | Balance at May 1, 2018 | Additions | Reductions | Balance at April 30, 2019 | Amounts Due within One Year |
| Business-type activities | | | | | |
| Notes payable | | | | | |
| Illinois EPA | \$ 11,579,651 | \$ - | \$ (615,380) | \$ 10,964,271 | \$ 623,096 |
| General obligation bonds | | | | | |
| Series 2012A - Water | 1,125,000 | - | (225,000) | 900,000 | 220,000 |
| Series 2012A - Sewer | 105,000 | - | (105,000) | - | - |
| Accrued compensated absences | 71,438 | 37,651 | (80,852) | 28,237 | - |
| Total long-term liabilities, governmental activities | <u>\$ 12,881,089</u> | <u>\$ 37,651</u> | <u>\$ (1,026,232)</u> | <u>\$ 11,892,508</u> | <u>\$ 843,096</u> |

Long-term obligations outstanding at April 30, 2019, comprise the following:

General Obligation Bonds, Series 2012—On February 23, 2012, the Village issued \$750,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$53,000 to \$69,000 beginning December 1, 2012, through December 1, 2023, with interest payable semiannually at interest rates ranging from .90% to 2.75%. The bonds will be repaid from governmental funds via the Transportation System Capital Improvement Fund. These bonds were issued to provide financing for Village road systems.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 4 – LONG-TERM LIABILITIES (continued)

General Obligation Bonds Waterworks and Sewerage Refunding Bonds, Series 2012A—On May 2, 2012, the Village issued \$4,055,000 of general obligation bonds with an average interest rate of 2.0% to 3.0%. These bonds refunded the General Obligation Waterworks and Sewerage Refunding Bonds, Series 2003A, with an average interest rate of 3.50% to 4.25%, and the General Obligation Waterworks and Sewerage Bonds, Series 2003B, with an average interest rate of 3.50% to 4.00%. These bonds also provide financing for a water and sewer project. The bonds are to be retired in annual installments ranging from \$125,000 to \$440,000 beginning December 1, 2013, through January 1, 2024, with interest payable semiannually at interest rates ranging from 2.00% to 3.00%. The bonds are being repaid from operating revenues of the Tax Increment Financing Fund (\$1,225,000), Waterworks Fund (\$2,185,000), and Sewerage Fund (\$645,000).

General Obligation Bonds, Series 2012B—On May 2, 2012, the Village issued \$1,920,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$155,000 to \$185,000 beginning January 1, 2013, through January 1, 2024, with a final payment of \$395,000, and interest payable semiannually at interest rates ranging from 2.00% to 3.00%. The bonds are being repaid from incremental revenues of the governmental funds via the Tax Increment Financing Fund. These bonds were issued to provide financing for Village road systems within the Tax Increment Financing District.

General Obligation Bonds, Series 2013—On December 18, 2013, the Village issued \$1,400,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$50,000 to \$100,000 beginning July 1, 2014, through January 1, 2034, with interest payable semiannually at interest rates ranging from 3.00% to 4.50%. The bonds are being repaid from governmental funds via the General Fund. These bonds were issued to provide financing for the Village Public Works building.

The annual debt service requirements for bonds payable are as follows:

| Year ending April 30, | Governmental Activities | | Business-type Activities | |
|--------------------------|-------------------------|-------------------|--------------------------|------------------|
| | Principal | Interest | Principal | Interest |
| 2020 | \$ 414,000 | \$ 99,713 | \$ 220,000 | \$ 25,900 |
| 2021 | 421,000 | 89,287 | 225,000 | 20,400 |
| 2022 | 432,000 | 77,152 | 225,000 | 13,650 |
| 2023 | 448,000 | 64,628 | 230,000 | 6,900 |
| 2024 | 459,000 | 51,398 | - | - |
| 2025-29 | 395,000 | 156,950 | - | - |
| 2030-34 | 480,000 | 64,649 | - | - |
| Total | <u>\$ 3,049,000</u> | <u>\$ 603,777</u> | <u>\$ 900,000</u> | <u>\$ 66,850</u> |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 4 – LONG-TERM LIABILITIES (continued)

Capital Leases—On November 1, 2013, the Village entered into a capital lease agreement at an interest rate of 1.976% with Commerce Bank to purchase various pieces of transportation department equipment. The lease obligation is effective during the period from November 1, 2013, through July 1, 2021. Annual lease payments of interest and principal began on July 1, 2014. Total payments for the equipment are \$840,585 (principal of \$775,000 and interest of \$65,585). The lease meets the criteria of a capital lease since it transfers risk and benefits of ownership to the lessee by the end of the lease term. Capital lease payments are reflected as debt service expenditures at the government fund reporting level. The assets acquired through the capital lease total \$775,000, and accumulated depreciation at year end was \$553,683. The General Fund is making the payments on the lease.

Notes Payable—The Village entered into a loan agreement with the Illinois Environmental Protection Agency for \$13,473,000 for the sewer treatment plant. The total amount drawn on the note was \$13,380,443 on completion of the project. The note bears interest at 1.25% and requires semi-annual payments of interest and principal for a twenty-year term upon completion of the plant. The Sewerage Fund is repaying this loan.

The annual debt service requirements for capital leases and notes payable are as follows:

| Year ending April 30, | Governmental Activities | | Business-type Activities | |
|--------------------------|-------------------------|------------------|--------------------------|---------------------|
| | Principal | Interest | Principal | Interest |
| 2020 | \$ 99,042 | \$ 6,031 | \$ 623,096 | \$ 135,112 |
| 2021 | 101,013 | 4,060 | 630,909 | 127,299 |
| 2022 | 103,023 | 2,050 | 638,820 | 119,388 |
| 2023 | - | - | 646,830 | 111,378 |
| 2024 | - | - | 654,941 | 103,267 |
| 2025-29 | - | - | 3,399,970 | 391,073 |
| 2030-34 | - | - | 3,618,545 | 172,497 |
| 2035 | - | - | 751,160 | 4,695 |
| Total | <u>\$ 303,078</u> | <u>\$ 12,141</u> | <u>\$ 10,964,271</u> | <u>\$ 1,164,709</u> |

NOTE 5 – DEFERRED COMPENSATION PLAN

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and administered by Nationwide Retirement Solutions. The plan, available to all full-time Village employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to the plan are recorded on the Village’s books as current salaries expenditures. All assets and income of the plan are held in trust by the plan administrator for the exclusive benefit of the participants and their beneficiaries. The Village does not take an active role in the managing the plan assets. Therefore, in accordance with GASB Statement No. 32, the deferred compensation plan is not reported in the Village’s financial statements.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS

A. Illinois Municipal Retirement Fund

The Village's defined-benefit pension plan for Regular and Sheriff's Law Enforcement Personnel (SLEP) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Village's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer agent public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

A. Illinois Municipal Retirement Fund (continued)

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

| | IMRF Regular Plan | IMRF SLEP Plan |
|--|----------------------------------|-------------------------------|
| Retirees and Beneficiaries currently receiving benefits | 12 | 0 |
| Inactive Plan Members entitled to but not yet receiving benefits | 15 | 0 |
| Active Plan Members | 25 | 1 |
| Total | 52 | 1 |

Contributions

As set by statute, the Village’s Regular Plan members are required to contribute 4.5% of their annual covered salary, and the Village’s SLEP Plan members are required to contribute 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village’s annual contribution rate for calendar year 2018 was 9.3% for the Regular Plan and 12.44% for the SLEP plan. For the calendar year ended December 31, 2018, the Village contributed \$119,550 to the Regular Plan and \$10,403 to the SLEP Plan. For the fiscal year ended April 30, 2019, the Village contributed \$129,742 to the Regular Plan and \$10,809 to the SLEP Plan. The Village also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Village’s net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

| | |
|---------------------------|------------------------|
| Actuarial Cost Method | Entry Age Normal |
| Asset Valuation Method | Market Value of Assets |
| Price Inflation | 2.50% |
| Salary Increases | 3.39% to 14.25% |
| Investment Rate of Return | 7.25% |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

A. Illinois Municipal Retirement Fund (continued)

| | |
|----------------|--|
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016 |
| Mortality | For both disabled and nondisabled retirees and active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). For nondisabled retirees, the IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, the IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, the IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------------|--|
| Equities | 37% | 7.15% |
| International Equities | 18% | 7.25% |
| Fixed Income | 28% | 3.75% |
| Real Estate | 9% | 6.25% |
| Alternative Investments | 7% | 3.20%–8.50% |
| Cash Equivalents | 1% | 2.50% |
| Total | <u>100%</u> | |

Single Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability for the Regular and SLEP Plans. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

A. Illinois Municipal Retirement Fund (continued)

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25% for the Regular and SLEP Plans.

Changes in the Net Pension Liability

| <u>Regular Plan</u> | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|--|--|--|--|
| Balances at December 31, 2017 | \$ 4,645,142 | \$ 4,684,757 | \$ (39,615) |
| Changes for the year: | | | |
| Service Cost | 127,985 | - | 127,985 |
| Interest on the Total Pension Liability | 350,218 | - | 350,218 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 231,918 | - | 231,918 |
| Changes of Assumptions | 170,539 | - | 170,539 |
| Contributions - Employer | - | 129,742 | (129,742) |
| Contributions - Employees | - | 62,778 | (62,778) |
| Net Investment Income | - | (207,178) | 207,178 |
| Benefit Payments, including Refunds of Employee Contributions | (79,110) | (79,110) | - |
| Other (Net Transfer) | - | 34,363 | (34,363) |
| Net Changes | <u>801,550</u> | <u>(59,405)</u> | <u>860,955</u> |
| Balances at December 31, 2018 | <u>\$ 5,446,692</u> | <u>\$ 4,625,352</u> | <u>\$ 821,340</u> |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

A. Illinois Municipal Retirement Fund (continued)

| <u>SLEP Plan</u> | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|--|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2017 | \$ 120,410 | \$ 109,497 | \$ 10,913 |
| Changes for the year: | | | |
| Service Cost | 14,655 | - | 14,655 |
| Interest on the Total Pension Liability | 9,580 | - | 9,580 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 2,010 | - | 2,010 |
| Changes of Assumptions | 4,140 | - | 4,140 |
| Contributions - Employer | - | 10,809 | (10,809) |
| Contributions - Employees | - | 6,516 | (6,516) |
| Net Investment Income | - | (1,958) | 1,958 |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - |
| Other (Net Transfer) | - | (1,561) | 1,561 |
| Net Changes | <u>30,385</u> | <u>13,806</u> | <u>16,579</u> |
| Balances at December 31, 2018 | <u>\$ 150,795</u> | <u>\$ 123,303</u> | <u>\$ 27,492</u> |

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plans' net pension liabilities, calculated using a single discount rate of 7.25%, as well as what the plans' net pension liabilities would be if they were calculated using a single discount rate that is 1% lower or 1% higher:

| | 1% Lower (6.25%) | Current Discount Rate (7.25%) | 1% Higher (8.25%) |
|-----------------------|---------------------|----------------------------------|----------------------|
| Regular Plan | | | |
| Net Pension Liability | \$ 1,597,511 | \$ 821,340 | \$ 186,828 |
| SLEP Plan | | | |
| Net Pension Liability | 45,790 | 27,492 | 11,851 |

*Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources
Related to Pensions*

For the year ended April 30, 2019, the Village recognized IMRF pension expense of \$180,054. At April 30, 2019, the Village reported deferred outflows or resources and deferred inflows of resources related to IMRF pensions from the following sources:

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

A. Illinois Municipal Retirement Fund (continued)

| Deferred Amounts Related to Pensions | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| <i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i> | | |
| Differences between expected and actual experience | \$ 213,187 | \$ 53,170 |
| Changes of assumptions | 144,091 | 87,381 |
| Net difference between projected and actual earnings on pension plan investments | <u>521,581</u> | <u>221,088</u> |
| Total Deferred Amounts to be recognized in pension expense in future periods | 878,859 | 361,639 |
| <i>Pension Contributions made subsequent to the Measurement Date</i> | <u>32,329</u> | <u>-</u> |
| Total Deferred Amounts Related to Pensions | <u>\$ 911,188</u> | <u>\$ 361,639</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Year Ending April 30, | Net Deferred Outflows of Resources |
|--------------------------|---------------------------------------|
| 2020 | \$ 177,740 |
| 2021 | 90,798 |
| 2022 | 79,411 |
| 2023 | 176,544 |
| 2024 | 25,056 |
| Thereafter | <u>-</u> |
| Total | <u>\$ 549,549</u> |

B. Police Pension Fund

The Police Pension Fund was organized in December 2011 and is exempt from federal income tax. The pension fund is created and operated under state laws that provide for a fund to be established to provide retirement, death, and disability benefits for police officers and their dependents. The fund is managed by a board of five trustees made up of two persons appointed by the president of the Village, two active members, and one retired member of the Police Department elected by the members of the fund.

The defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois General Assembly. The Village of Mahomet accounts for the plan as a fiduciary pension trust fund. The Police Pension Fund's financial information is included within this financial report issued by the Village of Mahomet; a separate publicly available financial report that includes financial statements and required supplementary information will not be issued.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

B. Police Pension Fund (continued)

The financial statements of the Police Pension Fund are prepared using the accrual basis of accounting. Employee contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

Plan Description

The Police Pension Fund is a defined-benefit single-employer pension plan that covers all sworn police personnel. Although this is a single-employer plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3) and may be amended only by the Illinois legislature. This fund is accounted for and reported as a pension trust fund. Following is a summary of the police pension plan as provided in the Illinois Statutes.

The police pension plan provides retirement benefits as well as death and disability benefits. There are two tiers or levels of benefits, depending on when a participant enters the plan.

Tier 1 employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one half the annual salary attached to the rank held on the last day of service plus 2.5% of the annual salary for each year of service over 20 years up to 30 years, to a maximum of 75% of salary. That amount shall increase by a 3% cost of living adjustment compounded annually. Employees with at least 10 years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit.

Tier 2 employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service with the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes shall not exceed \$106,800; however, that amount shall increase annually by the lesser of 1/2 of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 10 years of service may retire at or after age 50 and receive a reduced benefit (i.e., 1/2% for each month under age 55).

The monthly benefit of a Tier 2 police officer shall be increased annually age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually each January thereafter. The increase is the lesser of 3.0% or 1/2 of the change in the Consumer Price Index for the proceeding calendar year.

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

B. Police Pension Fund (continued)

Employees Covered by Benefit Terms

At May 1, 2018, membership consisted of:

| | Police Pension Fund |
|--|--------------------------------|
| Retirees and Beneficiaries currently receiving benefits | 1 |
| Inactive Plan Members entitled to but not yet receiving benefits | 1 |
| Active Plan Members | 8 |
| Total | 10 |

Contributions

Police officers are required by ILCS to contribute 9.91% of their base salary to the Police Pension Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village of Mahomet is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of past service cost by the year 2040. For the fiscal year ended April 30, 2019, the Village contributed \$197,167 to the pension fund. In addition, the Police Pension Fund recognized \$17,994 of revenue for contributions made by the Mahomet-Seymour CUSD 3.

Net Pension Liability

The Village’s net pension liability was measured as of April 30, 2018. The total pension liability used to calculate the net pension liability was determined as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at May 1, 2018:

| | |
|----------------|--|
| Discount Rate | 5.00% |
| Mortality Rate | Healthy lives: RP-2000 Combined Healthy Mortality Table, sex distinct with blue-collar adjustment, projected to the valuation date with Scale BB; 10% of active deaths are assumed to be in the line of duty. Disabled lives: RP-2000 Disabled Retiree Mortality Table, sex distinct, projected to the valuation date with Scale BB. The mortality assumptions sufficiently accommodate future mortality improvements. |

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

B. Police Pension Fund (continued)

| | |
|---|--|
| Retirement Age, Disability Rate, Termination Rate | Experience-based table of rates based on an experience study performed in 2017. 60% of disabilities are assumed to be in the line of duty. |
| Salary Increases | Graded schedule based on age, from 3.622% to 7.361% |
| Inflation | 2.50% |
| Cost-of-Living Adjustment | Tier 1: 3.00% per year after age 55; Tier 2: 1.25% per year after the later of attaining age 60 or first anniversary of retirement. |
| Marital Status and Spouse’s Age | 80% of members are assumed to be married. Males are assumed to be 3 years older than females. |
| Funding Method | Entry Age Normal Cost Method |
| Investment Rate of Return | 5.00% |

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. For the year ended April 30, 2018, the inflation rate assumption of the investment advisor was 2.25%. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of April 30, 2018, are summarized in the following table:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|--------------|-----------------------------|--|
| Cash | 3% | -0.25% |
| Fixed Income | 87% | 1.25% |
| Equities | 10% | 3.50% |
| Total | <u>100%</u> | |

Single Discount Rate

A Single Discount Rate of 5.00% was used to measure the total pension liability for the Police Pension Fund. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The municipal bond rate based on the weekly rate closest to but not later than the measurement date of the Bond Buyer 20-Bond Index as published by The Bond Buyer (to the extent that the plan’s projected fiduciary position is insufficient to pay benefits).

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

B. Police Pension Fund (continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 5.00%, the municipal bond rate is 3.97%, and the resulting single discount rate is 5.00%.

Changes in the Net Pension Liability

| <u>Police Pension Fund</u> | <u>Total Pension Liability (A)</u> | <u>Plan Fiduciary Net Position (B)</u> | <u>Net Pension Liability (A) - (B)</u> |
|--|--|--|--|
| Balances at April 30, 2018 | \$ 2,095,217 | \$ 1,373,469 | \$ 721,748 |
| Changes for the year: | | | |
| Service Cost | 144,232 | - | 144,232 |
| Interest on the Total Pension Liability | 111,972 | - | 111,972 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 470,670 | - | 470,670 |
| Changes of Assumptions | 60,861 | - | 60,861 |
| Contributions - Employer | - | 196,035 | (196,035) |
| Contributions - Employees | - | 46,803 | (46,803) |
| Net Investment Income | - | 3,254 | (3,254) |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - |
| Administrative Expense | - | (37,809) | 37,809 |
| Net Changes | <u>787,735</u> | <u>208,283</u> | <u>579,452</u> |
| Balances at April 30, 2019 | <u>\$ 2,882,952</u> | <u>\$ 1,581,752</u> | <u>\$ 1,301,200</u> |

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 5.00%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

| | <u>1% Lower (4.00%)</u> | <u>Current Discount Rate (5.00%)</u> | <u>1% Higher (6.00%)</u> |
|----------------------------|-----------------------------|--|------------------------------|
| Police Pension Fund | | | |
| Net Pension Liability | \$1,807,372 | \$1,301,200 | \$895,172 |

*Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources
Related to Pensions*

For the year ended April 30, 2019, the Village recognized Police Pension Fund pension expense of \$278,973. At April 30, 2019, the Village reported deferred outflows or resources and deferred inflows of resources related to the Police Pension Fund from the following sources:

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 6 – PENSION AND RETIREMENT FUND COMMITMENTS (continued)

B. Police Pension Fund (continued)

| Deferred Amounts Related to Pensions | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| <i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i> | | |
| Differences between expected and actual experience | \$ 418,376 | \$ 321,594 |
| Changes of assumptions | 439,451 | - |
| Net difference between projected and actual earnings on pension plan investments | <u>112,491</u> | <u>-</u> |
| Total Deferred Amounts to be recognized in pension expense in future periods | 970,318 | 321,594 |
| <i>Pension Contributions made subsequent to the Measurement Date</i> | <u>197,167</u> | <u>-</u> |
| Total Deferred Amounts Related to Pensions | <u>\$ 1,167,485</u> | <u>\$ 321,594</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Year Ending April 30, | Net Deferred Outflows of Resources |
|--------------------------|---------------------------------------|
| 2020 | \$ 302,727 |
| 2021 | 96,495 |
| 2022 | 85,255 |
| 2023 | 77,085 |
| 2024 | 62,976 |
| Thereafter | <u>221,353</u> |
| Total | <u>\$ 845,891</u> |

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Village does not maintain a retiree healthcare plan. The Village is not required by law or contractual agreement to provide funding for retiree health costs other than the pay-as-you-go amount necessary to provide current benefits to retirees. Any participating retired plan members contribute 100 percent of their premium costs. An implicit rate subsidy exists even though any retirees contribute 100 percent of their premium because of the pooled aspects of providing health benefit coverage. The subsidy is a result of the basic nature of insurance: one risk group subsidizes another to arrive at a blended premium. The Village's current employees subsidize older retirees. The Village has unionized workers and contribution requirements can be changed by the Village board at any time.

The Village had one retiree included in its healthcare plan during the year ending April 30, 2019. The Village considers the implicit liability immaterial for the year ending April 30, 2019.

VILLAGE OF MAHOMET, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2019

NOTE 8 – COMMITMENTS

As of April 30, 2019, the Village had the following commitments with respect to capital projects and debt service:

| Project | Remaining Commitment | Expected Date of Completion |
|-------------------------|-----------------------------|------------------------------------|
| Prairieview Road escrow | \$ 60,662 | – |
| Debt service & reserve | 1,517,822 | – |

NOTE 9 – MOTOR FUEL TAX ALLOTMENT

Under current procedures, the motor fuel tax allotments of the Village are received from the State of Illinois each month. These allotments may be expended only for specific projects that have been approved each month by the Illinois Department of Transportation.

NOTE 10 – RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees’ health and life; and natural disasters. The Village participates in the Illinois Municipal League Risk Management Association (IMLRMA). IMLRMA is an association of municipalities in Illinois formed under the Illinois Intergovernmental Corporation Statute to pool their risk management needs. The pool is self-sustaining through member premiums and provides the following types of coverage: worker’s compensation, auto liability and comprehensive general liability, portable equipment, auto physical damage, and property. An annual premium is charged to cover expected claims and administrative costs. The Village and other participating entities cover loss experiences that exceed predictions through additional premiums. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Village.

There have been no significant reductions in insurance coverage from the prior year, and the amount of settlements have not exceeded coverage in any of the past three fiscal years.

NOTE 11 – REVENUES DUE FROM STATE AND COUNTY GOVERNMENTS

The following is a breakdown of the amounts due from the State and County governments in the government-wide financial statements at April 30, 2019:

| | |
|---------------------------|---------------------|
| <u>Champaign County:</u> | |
| Property taxes | \$ 4,029,580 |
| <u>State of Illinois:</u> | |
| Sales tax | 114,592 |
| Use tax | 43,349 |
| Income tax | 221,363 |
| Corporate pers. repl. tax | 1,479 |
| Video gaming tax | 8,372 |
| Telecommunications tax | 20,984 |
| Motor Fuel Tax | <u>18,593</u> |
| Total | <u>\$ 4,458,312</u> |

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 12 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Transfers to/from other funds at April 30, 2019, consist of the following:

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|------------------------------|---------------------|----------------------|
| Major governmental funds: | | |
| General Fund | \$ 1,023,118 | \$ 695,771 |
| Tax Increment Financing Fund | 324,675 | 324,675 |
| Nonmajor governmental funds | 385,695 | 673,042 |
| Major enterprise funds: | | |
| Waterworks Fund | 44,249 | - |
| Sewerage Fund | - | 84,249 |
| Total transfers | <u>\$ 1,777,737</u> | <u>\$ 1,777,737</u> |

General Fund transfers to other funds are to cover operating expenses. Transfers into the General Fund are for capital asset purchases and debt service. Transfers from the Sewerage Fund to the Waterworks Fund are for debt service.

NOTE 13 – RESTATEMENT

In the fiscal year ended April 30, 2019, the Village determined that \$288,000 of General Corporate real estate tax revenue that had been deferred in FY 2010 for use as an economic incentive for a planned private commercial development should have been recognized as it was spent in subsequent years. The planned commercial development never took place, but over the following years the \$288,000 was spent on other projects, although only \$28,995 of the deferred amount was recognized as revenue. On May 1, 2018, the Village made a prior period adjustment to recognize the remaining \$259,005 of deferred revenue. As a result, fund balance in the General Fund and governmental activities net position were restated as follows:

| | Balance at May 1, 2018, as <u>originally reported</u> | <u>Restatement</u> | Balance at May 1, 2018, <u>restated</u> |
|---------------------------------------|---|--------------------|---|
| Net position, governmental activities | \$ 47,199,652 | \$ 259,005 | \$ 47,458,657 |
| Fund balance, General Fund | 2,495,354 | 259,005 | 2,754,359 |

NOTE 14 – CONTINGENT LIABILITY

On March 15, 2019, the Police Pension Board denied an application for line-of-duty disability benefits to a police officer. Once the written decision and order is issued, the officer may file suit in an administrative review to protest the decision. The Police Pension Plan’s potential liability cannot be estimated at this time. If a suit is filed, the Police Pension Board will vigorously defend its decision.

NOTE 15 – SUBSEQUENT EVENTS

On July 30, 2019, the Village borrowed \$400,000 at 1.88% interest with payments from 2020 to 2024 to finance the purchase of real estate costing \$466,703 as part of the downtown master redevelopment plan.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY & RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND REGULAR PLAN
LAST 10 CALENDAR YEARS

| Calendar Year Ended December 31, | 2018 | 2017 | 2016 | 2015 |
|---|---------------------|---------------------|---------------------|---------------------|
| Total Pension Liability | | | | |
| Service Cost | \$ 127,985 | \$ 119,564 | \$ 120,320 | \$ 114,884 |
| Interest on the Total Pension Liability | 350,218 | 331,771 | 312,435 | 282,641 |
| Changes of Benefit Terms | - | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 231,918 | (651) | (95,114) | 70,445 |
| Changes of Assumptions | 170,539 | (127,340) | (5,980) | 5,995 |
| Benefit Payments, including Refunds of Employee Contributions | (79,110) | (84,078) | (73,970) | (73,779) |
| Net Change in Total Pension Liability | <u>801,550</u> | <u>239,266</u> | <u>257,691</u> | <u>400,186</u> |
| Total Pension Liability - Beginning | <u>4,645,142</u> | <u>4,405,876</u> | <u>4,148,185</u> | <u>3,747,999</u> |
| Total Pension Liability - Ending (A) | <u>\$ 5,446,692</u> | <u>\$ 4,645,142</u> | <u>\$ 4,405,876</u> | <u>\$ 4,148,185</u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - Employer | \$ 129,742 | \$ 119,550 | \$ 103,862 | \$ 101,695 |
| Contributions - Employees | 62,778 | 54,014 | 64,134 | 49,960 |
| Net Investment Income | (207,178) | 662,756 | 250,895 | 18,641 |
| Benefit Payments, including Refunds of Employee Contributions | (79,110) | (84,078) | (73,970) | (73,779) |
| Other (Net Transfer) | 34,363 | (37,624) | 8,714 | (169,359) |
| Net Change in Plan Fiduciary Net Position | <u>(59,405)</u> | <u>714,618</u> | <u>353,635</u> | <u>(72,842)</u> |
| Plan Fiduciary Net Position - Beginning | <u>4,684,757</u> | <u>3,970,139</u> | <u>3,616,504</u> | <u>3,689,346</u> |
| Plan Fiduciary Net Position - Ending (B) | <u>\$ 4,625,352</u> | <u>\$ 4,684,757</u> | <u>\$ 3,970,139</u> | <u>\$ 3,616,504</u> |
| Net Pension Liability (Asset) - Ending (A) - (B) | <u>\$ 821,340</u> | <u>\$ (39,615)</u> | <u>\$ 435,737</u> | <u>\$ 531,681</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 84.92% | 100.85% | 90.11% | 87.18% |
| Covered Valuation Payroll | \$ 1,395,069 | \$ 1,200,308 | \$ 1,078,521 | \$ 1,110,220 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 58.87% | -3.30% | 40.40% | 47.89% |

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND REGULAR PLAN
LAST 10 CALENDAR YEARS

| Calendar Year Ended December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|---|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 101,696 | \$ 101,695 | \$ 1 | \$ 1,110,220 | 9.16% |
| 2016 | 103,862 | 103,862 | - | 1,078,521 | 9.63% |
| 2017 | 119,551 | 119,550 | 1 | 1,200,308 | 9.96% |
| 2018 | 129,741 | 129,742 | (1) | 1,395,069 | 9.30% |

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate *

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2017 Contribution Rates:

| | |
|---------------------------------------|---|
| <i>Actuarial Cost Method:</i> | Aggregate entry age normal |
| <i>Amortization Method:</i> | Level percentage of payroll, closed |
| <i>Remaining Amortization Period:</i> | 25-year closed period |
| <i>Asset Valuation Method:</i> | 5-year smoothed market; 20% corridor |
| <i>Wage Growth:</i> | 3.50% |
| <i>Price Inflation:</i> | 2.75% |
| <i>Salary Increases:</i> | 3.75% to 14.50%, including inflation |
| <i>Investment Rate of Return:</i> | 7.50% |
| <i>Retirement Age:</i> | Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013. |
| <i>Mortality:</i> | An IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). For nondisabled retirees, the IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, the IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives. For active members, the IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY & RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND SLEP PLAN
LAST 10 CALENDAR YEARS

| Calendar Year Ended December 31, | 2018 | 2017 | 2016 | 2015 |
|---|--------------------------|--------------------------|--------------------------|-------------------------|
| Total Pension Liability | | | | |
| Service Cost | \$ 14,655 | \$ 15,361 | \$ 16,667 | \$ 15,493 |
| Interest on the Total Pension Liability | 9,580 | 8,294 | 7,173 | 5,356 |
| Changes of Benefit Terms | - | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 2,010 | (3,397) | (8,236) | 3,177 |
| Changes of Assumptions | 4,140 | (2,748) | (1,958) | 694 |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - | - |
| Net Change in Total Pension Liability | <u>30,385</u> | <u>17,510</u> | <u>13,646</u> | <u>24,720</u> |
| Total Pension Liability - Beginning | <u>120,410</u> | <u>102,900</u> | <u>89,254</u> | <u>64,534</u> |
| Total Pension Liability - Ending (A) | <u><u>\$ 150,795</u></u> | <u><u>\$ 120,410</u></u> | <u><u>\$ 102,900</u></u> | <u><u>\$ 89,254</u></u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - Employer | \$ 10,809 | \$ 10,693 | \$ 10,403 | \$ 10,511 |
| Contributions - Employees | 6,516 | 6,217 | 6,207 | 6,531 |
| Net Investment Income | (1,958) | 12,178 | 4,517 | 296 |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - | - |
| Other | (1,561) | (2,244) | (1,753) | (4,689) |
| Net Change in Plan Fiduciary Net Position | <u>13,806</u> | <u>26,844</u> | <u>19,374</u> | <u>12,649</u> |
| Plan Fiduciary Net Position - Beginning | <u>109,497</u> | <u>82,653</u> | <u>63,279</u> | <u>50,630</u> |
| Plan Fiduciary Net Position - Ending (B) | <u><u>\$ 123,303</u></u> | <u><u>\$ 109,497</u></u> | <u><u>\$ 82,653</u></u> | <u><u>\$ 63,279</u></u> |
| Net Pension Liability (Asset) - Ending (A) - (B) | <u><u>\$ 27,492</u></u> | <u><u>\$ 10,913</u></u> | <u><u>\$ 20,247</u></u> | <u><u>\$ 25,975</u></u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.77% | 90.94% | 80.32% | 70.90% |
| Covered Valuation Payroll | \$ 86,886 | \$ 82,887 | \$ 82,756 | \$ 87,086 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 31.64% | 13.17% | 24.47% | 29.83% |

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND SLEP PLAN
LAST 10 CALENDAR YEARS

| Calendar Year Ended December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|---|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 10,510 | \$ 10,511 | \$ (1) | \$ 87,076 | 12.07% |
| 2016 | 10,402 | 10,403 | (1) | 82,756 | 12.57% |
| 2017 | 10,692 | 10,693 | (1) | 82,887 | 12.90% |
| 2018 | 10,809 | 10,809 | - | 86,886 | 12.44% |

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate *

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2018 Contribution Rates:

| | |
|---------------------------------------|---|
| <i>Actuarial Cost Method:</i> | Aggregate entry age normal |
| <i>Amortization Method:</i> | Level percentage of payroll, closed |
| <i>Remaining Amortization Period:</i> | 25-year closed period. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years. |
| <i>Asset Valuation Method:</i> | 5-year smoothed market; 20% corridor |
| <i>Wage Growth:</i> | 3.50% |
| <i>Price Inflation:</i> | 2.75% |
| <i>Salary Increases:</i> | 3.75% to 14.50%, including inflation |
| <i>Investment Rate of Return:</i> | 7.50% |
| <i>Retirement Age:</i> | Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013. |
| <i>Mortality:</i> | An IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). For nondisabled retirees, the IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, the IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives. For active members, the IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY & RELATED RATIOS
POLICE PENSION TRUST FUND
LAST 10 FISCAL YEARS

| | For the Year Ended April 30, | | | |
|--|------------------------------|---------------------|---------------------|---------------------|
| | 2018 | 2017 | 2016 | 2015 |
| Total Pension Liability | | | | |
| Service Cost | \$ 144,232 | \$ 125,814 | \$ 104,269 | \$ 116,352 |
| Interest on the Total Pension Liability | 111,972 | 100,565 | 109,020 | 82,331 |
| Changes of Benefit Terms | - | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 470,670 | (16,646) | (415,762) | (42,978) |
| Changes of Assumptions | 60,861 | - | 378,246 | 184,077 |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - | - |
| Net Change in Total Pension Liability | <u>787,735</u> | <u>209,733</u> | <u>175,773</u> | <u>339,782</u> |
| Total Pension Liability - Beginning | <u>2,095,217</u> | <u>1,885,484</u> | <u>1,709,711</u> | <u>1,369,929</u> |
| Total Pension Liability - Ending (A) | <u>\$ 2,882,952</u> | <u>\$ 2,095,217</u> | <u>\$ 1,885,484</u> | <u>\$ 1,709,711</u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - Employer | \$ 196,035 | \$ 193,763 | \$ 144,627 | \$ 217,260 |
| Contributions - Employees | 46,803 | 40,808 | 38,991 | 37,774 |
| Net Investment Income | 3,254 | 21,136 | 10,679 | 6,950 |
| Benefit Payments, including Refunds of Employee Contributions | - | - | - | - |
| Other (Net Transfer) | (37,809) | (9,398) | (8,483) | (6,312) |
| Net Change in Plan Fiduciary Net Position | <u>208,283</u> | <u>246,309</u> | <u>185,814</u> | <u>255,672</u> |
| Plan Fiduciary Net Position - Beginning | <u>1,373,469</u> | <u>1,127,160</u> | <u>941,346</u> | <u>685,674</u> |
| Plan Fiduciary Net Position - Ending (B) | <u>\$ 1,581,752</u> | <u>\$ 1,373,469</u> | <u>\$ 1,127,160</u> | <u>\$ 941,346</u> |
| Net Pension Liability (Asset) - Ending (A) - (B) | <u>\$ 1,301,200</u> | <u>\$ 721,748</u> | <u>\$ 758,324</u> | <u>\$ 768,365</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 54.87% | 65.55% | 59.78% | 55.06% |
| Covered Valuation Payroll | \$ 467,113 | \$ 411,786 | \$ 393,451 | \$ 431,059 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 278.56% | 175.27% | 192.74% | 178.25% |

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The April 30, 2018, results reflect the following assumption change:

- The mortality rates were updated to reflect the PubS-2010 tables.

VILLAGE OF MAHOMET, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION TRUST FUND
LAST 10 FISCAL YEARS

| Fiscal Year Ended April 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|--------------------------------------|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 131,763 | \$ 217,260 | \$ (85,497) | \$ 431,059 | 50.40% |
| 2016 | 107,198 | 144,627 | \$ (37,429) | 393,451 | 36.76% |
| 2017 | 109,973 | 193,763 | \$ (83,790) | 411,786 | 47.05% |
| 2018 | 153,648 | 196,035 | \$ (42,387) | 467,113 | 41.97% |

Notes to Schedule:

Valuation Date:

May 1, 2016

Actuarially determined contribution is calculated as of May 1 two years prior to the year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution as of May 1, 2016:

| | |
|--|---|
| <i>Interest Rate:</i> | 5.00% |
| <i>Mortality Rate:</i> | RP-2000 Combined Healthy Mortality with a blue collar adjustment, projected to the valuation date with Scale BB |
| <i>Disabled Mortality Rate:</i> | RP-2000 Disabled Retiree Mortality, projected to the valuation date with Scale BB |
| <i>Retirement Age:</i> | Rates from 35.52% at age 50 to 100% at age 69 |
| <i>Disability Rate:</i> | Rates from 0.13% at age 25 to 1.59% at age 50 |
| <i>Termination Rate:</i> | Rates from 11% at age 21 to 1.02% at age 48 |
| <i>Salary Increases:</i> | Graded rates from 7.361% at age 25 to 3.622% at age 55, plus 2.50% inflation allowance |
| <i>Payroll Growth:</i> | 3.50% per year for Statutory Contribution Calculation |
| <i>Inflation:</i> | 2.50% per year |
| <i>Cost-of-Living Adjustment:</i> | 3.00% per year after age 55 for tier 1; 1.25% per year after age 60 for tier 2 |
| <i>Marital Status:</i> | 85% of members are assumed to be married. |
| <i>Spouse's Age:</i> | Males are assumed to be three years older than females. |
| <i>Funding Method:</i> | Entry age normal cost method |
| <i>Actuarial Asset Method:</i> | Investment gains and losses are recognized over a 5-year period. |
| <i>Funding Police Amortization Method:</i> | The UAAL is amortized according to a level dollar method over a period ending in 2040. |

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET, ILLINOIS
 SCHEDULE OF INVESTMENT RETURNS
 POLICE PENSION TRUST FUND
 LAST 10 FISCAL YEARS

| | 2018 | For the Year Ended April 30, | | 2015 |
|--|-------------|------------------------------|-------------|-------------|
| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Annual Money-Weighted Rate of Return, Net of Investment Expense | 0.20% | 2.09% | 2.09% | 1.48% |

VILLAGE OF MAHOMET, ILLINOIS
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2019

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance from Final Budget |
|--|-------------------------|---------------------|---------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Property taxes | \$ 1,077,930 | \$ 1,077,930 | \$ 1,174,974 | \$ 97,044 |
| Replacement taxes | 5,000 | 5,000 | 5,811 | 811 |
| Income taxes | 798,000 | 798,000 | 868,482 | 70,482 |
| Sales taxes | 933,400 | 933,400 | 1,006,211 | 72,811 |
| Video gaming tax | 45,600 | 45,600 | 42,899 | (2,701) |
| Motel tax | 2,400 | 2,400 | 2,512 | 112 |
| Permits and licenses | 465,700 | 465,700 | 479,583 | 13,883 |
| Fines | 36,500 | 36,500 | 42,866 | 6,366 |
| Rentals and fees | 21,500 | 21,500 | 14,423 | (7,077) |
| Contributions | 66,000 | 66,000 | 62,826 | (3,174) |
| Interest income | 7,072 | 7,072 | 11,428 | 4,356 |
| Miscellaneous | 89,944 | 89,944 | 92,624 | 2,680 |
| Total revenues | <u>3,549,046</u> | <u>3,549,046</u> | <u>3,804,639</u> | <u>255,593</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 744,157 | 744,157 | 588,830 | 155,327 |
| Public safety | 1,249,774 | 1,249,774 | 1,367,413 | (117,639) |
| Highways and streets | 1,068,752 | 1,068,752 | 872,074 | 196,678 |
| Culture and recreation | 103,500 | 103,500 | 111,644 | (8,144) |
| Planning and zoning | 555,753 | 555,753 | 504,633 | 51,120 |
| Economic development | 116,575 | 116,575 | 56,353 | 60,222 |
| Debt service: | | | | |
| Principal | 55,000 | 55,000 | 152,109 | (97,109) |
| Interest expense and fiscal charges | 48,880 | 48,880 | 56,844 | (7,964) |
| Capital outlay | 587,690 | 587,690 | 175,805 | 411,885 |
| Total expenditures | <u>4,530,081</u> | <u>4,530,081</u> | <u>3,885,705</u> | <u>644,376</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(981,035)</u> | <u>(981,035)</u> | <u>(81,066)</u> | <u>899,969</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of assets | 1,000 | 1,000 | 650 | (350) |
| Transfers in | 1,025,965 | 1,025,965 | 1,023,118 | (2,847) |
| Transfers out | (687,623) | (687,623) | (695,771) | (8,148) |
| Total other financing sources (uses) | <u>339,342</u> | <u>339,342</u> | <u>327,997</u> | <u>(11,345)</u> |
| Net change in fund balance | <u>\$ (641,693)</u> | <u>\$ (641,693)</u> | 246,931 | <u>\$ 888,624</u> |
| Fund balance - beginning of year, restated | | | <u>2,754,359</u> | |
| Fund balance - end of year | | | <u>\$ 3,001,290</u> | |

The notes to budgetary comparison schedules are an integral part of this schedule.

VILLAGE OF MAHOMET, ILLINOIS
 BUDGETARY COMPARISON SCHEDULE
 TAX INCREMENT FINANCING FUND
 FOR THE YEAR ENDED APRIL 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance from Final Budget |
|-------------------------------------|-------------------------|--------------------|---------------------------|-------------------------------|
| | <u>Original</u> | <u>Final</u> | | Positive (Negative) |
| REVENUES | | | | |
| Property taxes | \$ 2,021,240 | \$ 2,021,240 | \$ 2,001,077 | \$ (20,163) |
| Interest income | 4,000 | 4,000 | 4,815 | 815 |
| Total revenues | <u>2,025,240</u> | <u>2,025,240</u> | <u>2,005,892</u> | <u>(19,348)</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Economic development | 1,660,113 | 1,660,113 | 1,503,553 | 156,560 |
| Debt service | | | | |
| Principal | 285,000 | 285,000 | 285,000 | - |
| Interest expense and fiscal charges | 51,575 | 51,575 | 51,575 | - |
| Capital outlay | 99,930 | 99,930 | 65,819 | 34,111 |
| Total expenditures | <u>2,096,618</u> | <u>2,096,618</u> | <u>1,905,947</u> | <u>190,671</u> |
| Net change in fund balance | <u>\$ (71,378)</u> | <u>\$ (71,378)</u> | 99,945 | <u>\$ 171,323</u> |
| Fund balance - beginning of year | | | <u>876,969</u> | |
| Fund balance - end of year | | | <u>\$ 976,914</u> | |

The notes to budgetary comparison schedules are an integral part of this schedule.

VILLAGE OF MAHOMET, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
APRIL 30, 2019

BUDGET LAW

The Village board prepares its annual operating budget under the provisions of the Illinois Municipal Budget Law. In accordance with those provisions, the following process is used to adopt the annual budget:

- a. Prior to the end of the first quarter of each fiscal year, a board-designated person or persons submit to the board a proposed operating budget for the year commencing on May 1.
- b. Public hearings are conducted to obtain citizen comments. At least one public hearing must be held no later than 10 days prior to final approval of the budget.
- c. Subsequent to the public hearings the budget is adopted by the board.

The legal level of control at which expenditures may not legally exceed appropriations is at the fund level.

BASIS OF ACCOUNTING

The budget is prepared on the modified accrual basis of accounting.

OTHER SUPPLEMENTARY INFORMATION

VILLAGE OF MAHOMET, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 APRIL 30, 2019

| | Forfeited Funds | IMRF Fund | Recreation Fund | Social Security Fund | Parks Fund | Insurance Fund | Transportation System Capital Improvement | Utility Tax | Motor Fuel Tax | Totals |
|--|--------------------|-------------------|--------------------|----------------------------|-------------------|-------------------|--|------------------|----------------------|---------------------|
| ASSETS | | | | | | | | | | |
| Cash and cash equivalents | \$ 5,366 | \$ 58,746 | \$ 181,020 | \$ 33,472 | \$ 224,418 | \$ 32,730 | \$ 560,899 | \$ 59,696 | \$ 422,933 | \$ 1,579,280 |
| Investments | - | - | - | - | 136,993 | - | - | - | - | 136,993 |
| Property taxes receivable | - | 117,510 | - | 133,329 | 116,689 | 101,692 | 72,314 | - | - | 541,534 |
| Due from State of Illinois | - | - | - | - | - | - | 20,984 | - | 18,593 | 39,577 |
| Utility taxes receivable | - | - | - | - | - | - | - | 30,040 | - | 30,040 |
| Prepaid insurance | - | - | - | - | - | 73,480 | - | - | - | 73,480 |
| Restricted assets: | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | 72,033 | - | - | 72,033 |
| Total assets | \$ 5,366 | \$ 176,256 | \$ 181,020 | \$ 166,801 | \$ 478,100 | \$ 207,902 | \$ 726,230 | \$ 89,736 | \$ 441,526 | \$ 2,472,937 |
| LIABILITIES | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 11,649 | \$ - | \$ 2,502 | \$ - | \$ 4,230 | \$ - | \$ 508 | \$ 18,889 |
| Accrued salaries | - | - | 5,041 | - | 5,483 | - | - | - | - | 10,524 |
| Unearned revenue | - | - | 47,332 | - | - | - | - | - | - | 47,332 |
| Total liabilities | - | - | 64,022 | - | 7,985 | - | 4,230 | - | 508 | 76,745 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | | |
| Unavailable revenue - property taxes | - | 117,510 | - | 133,329 | 116,689 | 101,692 | 72,314 | - | - | 541,534 |
| FUND BALANCES | | | | | | | | | | |
| Nonspendable: | | | | | | | | | | |
| Prepaid items | - | - | - | - | - | 73,480 | - | - | - | 73,480 |
| Restricted | 5,366 | 58,746 | - | 33,472 | - | 32,730 | 72,033 | - | 441,018 | 643,365 |
| Assigned | - | - | 116,998 | - | 353,426 | - | 577,653 | 89,736 | - | 1,137,813 |
| Total fund balances | 5,366 | 58,746 | 116,998 | 33,472 | 353,426 | 106,210 | 649,686 | 89,736 | 441,018 | 1,854,658 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,366 | \$ 176,256 | \$ 181,020 | \$ 166,801 | \$ 478,100 | \$ 207,902 | \$ 726,230 | \$ 89,736 | \$ 441,526 | \$ 2,472,937 |

VILLAGE OF MAHOMET, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED APRIL 30, 2019

| | Forfeited Funds | IMRF Fund | Recreation Fund | Social Security Fund | Parks Fund | Insurance Fund | Transportation System Capital Improvement | Utility Tax | Motor Fuel Tax | Totals |
|--|--------------------|------------------|--------------------|----------------------------|-------------------|-------------------|--|------------------|----------------------|---------------------|
| REVENUES | | | | | | | | | | |
| Property taxes | \$ - | \$ 108,589 | \$ - | \$ 116,472 | \$ 110,359 | \$ 98,615 | \$ 72,071 | \$ - | \$ - | \$ 506,106 |
| Motor fuel taxes | - | - | - | - | - | - | - | - | 228,160 | 228,160 |
| Utility taxes | - | - | - | - | - | - | 137,789 | 427,716 | - | 565,505 |
| Fines | 3,490 | - | - | - | - | - | - | - | - | 3,490 |
| Rentals, fees, and services | - | - | 181,209 | - | 250 | - | - | - | - | 181,459 |
| Contributions | - | - | 24,661 | - | 3,514 | - | - | - | - | 28,175 |
| Interest income | 35 | 307 | 690 | 227 | 2,797 | 209 | 2,814 | 286 | 1,469 | 8,834 |
| Miscellaneous | - | - | 3,380 | - | 90 | - | - | - | 5,730 | 9,200 |
| Total revenues | <u>3,525</u> | <u>108,896</u> | <u>209,940</u> | <u>116,699</u> | <u>117,010</u> | <u>98,824</u> | <u>212,674</u> | <u>428,002</u> | <u>235,359</u> | <u>1,530,929</u> |
| EXPENDITURES | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | - | - | - | - | - | 107,052 | - | - | - | 107,052 |
| Public safety | 5,906 | - | - | - | - | - | - | - | - | 5,906 |
| Highways and streets | - | - | - | - | - | - | 104,041 | - | 185,177 | 289,218 |
| Culture and recreation | - | - | 227,665 | - | 161,998 | - | - | - | - | 389,663 |
| Debt service: | | | | | | | | | | |
| Principal retirement | - | - | - | - | - | - | 63,000 | - | - | 63,000 |
| Interest and fiscal charges | - | - | - | - | - | - | 9,293 | - | - | 9,293 |
| Capital outlay | - | - | - | - | 234,948 | - | 235,512 | - | - | 470,460 |
| Total expenditures | <u>5,906</u> | <u>-</u> | <u>227,665</u> | <u>-</u> | <u>396,946</u> | <u>107,052</u> | <u>411,846</u> | <u>-</u> | <u>185,177</u> | <u>1,334,592</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(2,381)</u> | <u>108,896</u> | <u>(17,725)</u> | <u>116,699</u> | <u>(279,936)</u> | <u>(8,228)</u> | <u>(199,172)</u> | <u>428,002</u> | <u>50,182</u> | <u>196,337</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Transfers in | - | 5,000 | 29,009 | 15,000 | 216,686 | 20,000 | 100,000 | - | - | 385,695 |
| Transfers out | - | (103,316) | (5,000) | (134,726) | (10,000) | - | - | (420,000) | - | (673,042) |
| Total other financing sources (uses) | <u>-</u> | <u>(98,316)</u> | <u>24,009</u> | <u>(119,726)</u> | <u>206,686</u> | <u>20,000</u> | <u>100,000</u> | <u>(420,000)</u> | <u>-</u> | <u>(287,347)</u> |
| Net change in fund balances | (2,381) | 10,580 | 6,284 | (3,027) | (73,250) | 11,772 | (99,172) | 8,002 | 50,182 | (91,010) |
| Fund balances - beginning of year | <u>7,747</u> | <u>48,166</u> | <u>110,714</u> | <u>36,499</u> | <u>426,676</u> | <u>94,438</u> | <u>748,858</u> | <u>81,734</u> | <u>390,836</u> | <u>1,945,668</u> |
| Fund balances - end of year | <u>\$ 5,366</u> | <u>\$ 58,746</u> | <u>\$ 116,998</u> | <u>\$ 33,472</u> | <u>\$ 353,426</u> | <u>\$ 106,210</u> | <u>\$ 649,686</u> | <u>\$ 89,736</u> | <u>\$ 441,018</u> | <u>\$ 1,854,658</u> |

VILLAGE OF MAHOMET, ILLINOIS
 SCHEDULE OF EQUALIZED ASSESSED VALUATIONS, TAX RATES, TAXES EXTENDED AND COLLECTED,
 AND LEGAL DEBT MARGIN
 APRIL 30, 2019

| Tax Levy Year | 2018 | 2017 | 2016 | 2015 | 2014 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Equalized Assessed Valuation | \$ 205,437,712 | \$ 188,788,347 | \$ 182,310,308 | \$ 169,328,648 | \$ 161,118,680 |
| Tax Rates | | | | | |
| General | 0.3306 | 0.3538 | 0.3389 | 0.3440 | 0.3452 |
| Bond | 0.0352 | 0.0383 | 0.0396 | 0.0425 | 0.0447 |
| IMRF | 0.0572 | 0.0578 | 0.0573 | 0.0627 | 0.0548 |
| Fire protection | 0.0185 | 0.0205 | 0.0212 | 0.0232 | 0.0245 |
| Police protection | 0.1147 | 0.1191 | 0.1167 | 0.1186 | 0.1192 |
| Police pension | 0.0535 | 0.0517 | 0.0531 | 0.0557 | 0.0588 |
| Audit | 0.0093 | 0.0082 | 0.0085 | 0.0093 | 0.0098 |
| Liability insurance | 0.0495 | 0.0525 | 0.0566 | 0.0571 | 0.0513 |
| Street and bridge | 0.0447 | 0.0323 | 0.0329 | 0.0320 | 0.0320 |
| Park | 0.0568 | 0.0587 | 0.0581 | 0.0590 | 0.0592 |
| ESDA | 0.0009 | 0.0009 | 0.0008 | 0.0009 | 0.0009 |
| Social security | 0.0649 | 0.0620 | 0.0573 | 0.0557 | 0.0710 |
| 1/2 road and bridge | 0.0408 | 0.0581 | 0.0569 | 0.0582 | 0.0589 |
| Total | 0.8766 | 0.9139 | 0.8979 | 0.9189 | 0.9303 |
| Taxes extended - in total | \$ 1,801,128 | \$ 1,725,182 | \$ 1,636,911 | \$ 1,555,998 | \$ 1,498,841 |
| Taxes collected | | \$ 1,718,555 | \$ 1,625,799 | \$ 1,547,672 | \$ 1,496,716 |
| Percentage of Extensions Collected | | 99.62% | 99.32% | 99.46% | 99.86% |

Note: Does not include tax increment financing district.

SCHEDULE OF LEGAL DEBT MARGIN

| | |
|--|-----------------------|
| Assessed valuation | <u>\$ 205,437,712</u> |
| Debt limit - 8.625% | \$ 17,719,003 |
| Amount of debt applicable to limit: | |
| Outstanding general obligation bonds | 3,949,000 |
| Less alternate revenue source general obligation bonds | <u>(3,615,000)</u> |
| Total amount of debt applicable to limit | <u>334,000</u> |
| Legal debt margin | <u>\$ 17,385,003</u> |



**STATE OF ILLINOIS
COMPTROLLER**

SUSANA A. MENDOZA

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

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

**FY 2019 Annual Financial Report
Multi-Purpose Long Form**

CCIF Copy - 10/9/2019 8:56:08 AM

Unit Name : Mahomet Village

County : Champaign

Unit Code : 010/060/32

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 Mahomet Village as of the end of this fiscal year.

Written signature of government official
Robert Kouzmanoff, Treasurer

Please Sign : _____

Date : _____

Unit Name : Mahomet Village

Unit Code : 010/060/32

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

| | | | | | |
|---|------------|--|--------|---|------------|
| 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 <u>responsible</u> 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 <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.) | |
| Robert | Kouzmanoff | Patrick | Brown | Robert | Kouzmanoff |
| Treasurer | | Administrator | | Treasurer | |
| 503 E. Main St., PO Box 259 | | 503 E. Main St., PO Box 259 | | 503 E. Main St., PO Box 259 | |
| Mahomet | | Mahomet | | Mahomet | |
| IL 61853 | | IL 61853 | | IL 61853 | |
| Phone: (217) 586-4456 Ext.113 | | Phone: (217) 586-4456 Ext.116 | | Phone: (217) 586-4456 Ext.113 | |
| Fax: (217) 586-5696 | | Fax: (217) 586-5696 | | Fax: (217) 586-5696 | |
| E-Mail: rkouzmanoff@mahomet-il.gov | | E-Mail: mayor@mahomet-il.gov | | E-Mail: rkouzmanoff@mahomet-il.gov | |
| 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.) | | E. FOIA Officer (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.) | | F. TIF Officer (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.) | |
| Robert | Kouzmanoff | Cheryl | Sproul | | |
| Treasurer | | Clerk | | | |
| 503 E. Main St., PO Box 259 | | 503 E. Main St., PO Box 259 | | | |
| Mahomet | | Mahomet | | | |
| IL 61853 | | IL 61853 | | | |
| Phone: (217) 586-4456 Ext.113 | | Phone: (217) 586-4456 Ext.120 | | Phone: | |
| Fax: (217) 586-5696 | | Fax: (217) 586-5696 | | Fax: | |
| E-Mail: rkouzmanoff@mahomet-il.gov | | E-Mail: csproul@mahomet-il.gov | | 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 : Mahomet Village

Unit Code : 010/060/32

STEP 4: POPULATION, EAV AND EMPLOYEES

| | |
|--|---------------|
| What is the total population of Mahomet Village?^ | 8,400 |
| What is the total EAV of Mahomet Village? | \$205,437,712 |
| How many full time employees are paid?* | 35 |
| How many part time employees are paid?* | 3 |
| What is the total salary paid to all employees? | \$2,154,469 |

^ 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 FUNDS SHOULD NOT BE LISTED HERE* | Appropriation^ | Type of Component Unit (Blended or Discretely Presented) | Fiscal Year End | Enterprise Fund Type or Governmental Fund Type |
|---|----------------|--|--------------------|--|
| Mahomet Village | \$16,827,185 | | 04/30 | |
| Total Appropriations | \$16,827,185 | | | |

* 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 : Mahomet Village

Unit Code : 010/060/32

STEP 7: OTHER GOVERNMENTS

Indicate any payments Mahomet 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 | \$161,579 |
| All other intergovernmental payments | \$0 |

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2019 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 |
|------------------------------------|-------------|----------------------|--------|
| Forfeited funds | \$5,906 | Special Revenue Fund | 04/30 |
| General Fund | \$3,885,705 | General Fund | 04/30 |
| IMRF | \$1 | Special Revenue Fund | 04/30 |
| Insurance | \$107,052 | Special Revenue Fund | 04/30 |
| Motor Fuel Tax | \$185,177 | Special Revenue Fund | 04/30 |
| Park | \$396,946 | Special Revenue Fund | 04/30 |
| Police Pension Trust | \$110,762 | Fiduciary Fund | 04/30 |
| Recreation | \$227,665 | Special Revenue Fund | 04/30 |
| Sewerage | \$1,174,546 | Enterprise Fund | 04/30 |
| Social Security | \$1 | Special Revenue Fund | 04/30 |
| Tax Increment Financing | \$1,905,947 | Special Revenue Fund | 04/30 |
| Transportation System Capital Imp. | \$411,846 | Special Revenue Fund | 04/30 |
| Utility Tax | \$1 | Special Revenue Fund | 04/30 |
| Waterworks | \$848,828 | Enterprise Fund | 04/30 |
| Total Expenditures | \$9,260,383 | | |

B. Does Mahomet 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 X No

Office of the Comptroller, Susana A. Mendoza
FY 2019 AFR
Multi-Purpose Form

Unit Name : Mahomet Village

Unit Code : 010/060/32

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 | |
|---------------------------------|---------------------------------|
| ___ - Board of Education | ___ - Board of Higher Education |
| ___ - DCEO | ___ - Department of Insurance |
| OTHER STATE OR LOCAL OFFICES | |
| <u>X</u> - Illinois Comptroller | ___ - Secretary of State |
| ___ - General Assembly - House | ___ - General Assembly - Senate |
| <u>X</u> - County Clerk | ___ - Circuit Clerk |
| ___ - Governor's Office | ___ - Other - _____ |

Assets

| Code | Enter All Amounts in Whole Numbers | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|---------------------------|--|-----------------------|------------------------|-------------|--------------------------------------|
| Current Assets | | | | | |
| 101t | Cash and Cash Equivalent | \$5,407,791 | \$2,535,485 | \$352,840 | \$0 |
| 102t | Investments | \$136,993 | \$2,676,451 | \$1,442,022 | \$0 |
| 115t | Receivables | \$4,468,729 | \$256,460 | \$0 | \$0 |
| 109t | Inventories | \$0 | \$0 | \$0 | \$0 |
| 112t | Other Assets (Explain) | \$73,480 | \$15,303 | \$0 | \$0 |
| Non-Current Assets | | | | | |
| 116t | Capital Assets/Net of Accumulated Depreciation | \$44,679,072 | \$19,389,147 | \$0 | \$0 |
| 117t | Other Capital Assets (Explain) | \$1,568,213 | \$103,466 | \$0 | \$0 |
| 120t | Total Assets | \$56,334,278 | \$24,976,312 | \$1,794,862 | \$0 |
| 150t | Deferred Outflow of Resources | \$1,855,773 | \$222,899 | \$0 | \$0 |

Liabilities

| Code | Enter All Amounts in Whole Numbers | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|--|---|-----------------------|------------------------|-----------|--------------------------------------|
| Current Liabilities | | | | | |
| 122t | All Payables | \$119,266 | \$40,135 | \$0 | \$0 |
| 132t | Deferred Revenues | \$47,332 | \$0 | \$0 | \$0 |
| 128t | Other Liabilities (Explain) | \$128,368 | \$36,455 | \$0 | \$0 |
| Non-Current/Long Term Liabilities | | | | | |
| 129t | Due Within One Year | \$500,109 | \$843,096 | \$0 | \$0 |
| 130t | Due Beyond One Year | \$2,851,969 | \$11,021,175 | \$0 | \$0 |
| 131t | Other Non-Current/Long Term Liabilities (Explain) | \$2,123,860 | \$238,808 | \$0 | \$0 |
| 135t | Total Liabilities | \$5,770,904 | \$12,179,669 | \$0 | \$0 |
| 155t | Deferred Inflow of Resources | \$4,588,583 | \$86,823 | \$0 | \$0 |

Net Position

| Code | Enter All Amounts in Whole Numbers | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|------|---|-----------------------|------------------------|-------------|--------------------------------------|
| 143t | Investments in Capital Assets/Net of Related Debt | \$42,895,207 | \$7,628,342 | \$0 | \$0 |
| 148t | Net Position - Restricted | \$1,727,509 | \$245,900 | \$1,794,862 | \$0 |
| 149t | Net Position - Unrestricted | \$3,207,848 | \$5,058,477 | \$0 | \$0 |
| 146t | Total Net Position | \$47,830,564 | \$12,932,719 | \$1,794,862 | \$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 |
|--|---|--------------------------------|------------------------|-------------------------|---------------------|-------------------|-------------------------|------------------|---|
| Local Taxes | | Report In Whole Numbers | | | | | | | |
| 201t | Property Tax | \$1,174,974 | \$2,507,183 | \$0 | \$0 | \$36,995 | \$0 | \$0 | \$0 |
| 202t | Local Sales Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203t | Utilities Tax | \$0 | \$565,505 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203a | Electric Utilities | \$0 | \$427,716 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203b | Water Utilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203c | Communications Utilities | \$0 | \$137,789 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203d | Other Utilities (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 204t | Other Taxes (Explain) | \$2,512 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental Receipts & Grants | | | | | | | | | |
| 211t | State Income Tax | \$868,482 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 212t | State Sales Tax | \$1,006,211 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 213t | State Motor Fuel Tax | \$0 | \$228,160 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 214t | State Replacement Tax | \$5,811 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 205t | State Gaming Tax(es) | \$42,899 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215t | Other State Sources (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215a | General Support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215b | Public Welfare | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215c | Health and/or Hospitals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215d | Streets and Highways | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215e | Culture and Recreation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215f | Housing/Comm. Development | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215g | Water Supply System | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215h | Electric/Gas Power System | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215i | Mass Transit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215j | Other (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 225t | Federal Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 225a | General Support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Revenues and Receipts

| Code | Enter All Amounts in Whole Numbers | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|--|--|----------------|------------------------|-------------------------|---------------------|-------------------|-------------------------|------------------|---|
| Intergovernmental Receipts & Grants | | | | | | | | | |
| 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 | Other Intergovernmental Sources (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Sources | | | | | | | | | |
| 231t | Licenses and Permits | \$479,583 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 233t | Fines and Forfeitures | \$42,866 | \$3,490 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 234t | Charges for Services | \$14,423 | \$181,459 | \$0 | \$0 | \$2,581,430 | \$0 | \$0 | \$0 |
| 234a | Water Utilities | \$0 | \$0 | \$0 | \$0 | \$926,580 | \$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 | \$1,654,850 | \$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 | \$14,423 | \$181,459 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 234k | Other (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 235t | Interest | \$11,428 | \$13,649 | \$0 | \$0 | \$54,054 | \$0 | \$31,084 | \$0 |
| 236t | Miscellaneous (Explain) | \$156,100 | \$37,375 | \$0 | \$0 | \$3,704 | \$0 | \$299,371 | \$0 |
| 240t | Total Receipts and Revenue | \$3,805,289 | \$3,536,821 | \$0 | \$0 | \$2,676,183 | \$0 | \$330,455 | \$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 | \$1,149,816 | \$1,610,605 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 251a | Financial Administration | \$588,830 | \$107,052 | \$0 | \$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) | \$560,986 | \$1,503,553 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 252t | Public Safety | \$1,367,413 | \$5,906 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 252a | Police | \$1,367,413 | \$5,906 | \$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 | \$872,074 | \$289,218 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 255a | Streets and Highways | \$872,074 | \$289,218 | \$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 |

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 | | | | | | | | | |
| 257t | Culture and Recreation | \$111,644 | \$389,663 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 257a | Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 257b | Parks | \$111,644 | \$389,663 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 257c | Other (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 258t | Housing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 275t | Environment | \$0 | \$0 | \$0 | \$0 | \$596,828 | \$0 | \$0 | \$0 |
| 275a | Sewage | \$0 | \$0 | \$0 | \$0 | \$596,828 | \$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 | \$208,953 | \$408,868 | \$0 | \$0 | \$173,589 | \$0 | \$0 | \$0 |
| 259a | Interest | \$56,844 | \$60,868 | \$0 | \$0 | \$173,589 | \$0 | \$0 | \$0 |
| 259b | Principal | \$152,109 | \$348,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 271t | Public Utility Company | \$0 | \$0 | \$0 | \$0 | \$486,012 | \$0 | \$0 | \$0 |
| 271a | Water | \$0 | \$0 | \$0 | \$0 | \$486,012 | \$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 | \$766,945 | \$0 | \$0 | \$0 |
| 280t | Capital Outlay | \$175,805 | \$536,279 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 260t | Other Expenditures/Expenses (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$110,762 | \$0 |
| 270t | Total Expenditures/Expense | \$3,885,705 | \$3,240,539 | \$0 | \$0 | \$2,023,374 | \$0 | \$110,762 | \$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) | (\$80,416) | \$296,282 | \$0 | \$0 | \$652,809 | \$0 | \$219,693 | \$0 |
| 302t | Operating transfers in | \$1,023,118 | \$710,370 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303t | Operating transfers out | (\$695,771) | (\$997,717) | \$0 | \$0 | (\$40,000) | \$0 | \$0 | \$0 |
| 304t | Bond proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 305t | Other long term debt (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 306t | Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t) | \$246,931 | \$8,935 | \$0 | \$0 | \$612,809 | \$0 | \$219,693 | \$0 |
| 307t | Previous year fund balance | \$2,495,354 | \$2,822,637 | \$0 | \$0 | \$12,319,910 | \$0 | \$1,575,169 | \$0 |
| 308t | Other (Explain) | \$259,005 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 310t | Current Year Ending Fund Balance (306t + 307t + 308t) | \$3,001,290 | \$2,831,572 | \$0 | \$0 | \$12,932,719 | \$0 | \$1,794,862 | \$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 | \$397,000 | 406 | \$0 | 412 | \$63,000 | 418 | \$334,000 | \$750,000 | | | |
| 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 | \$397,000 | 406e | \$0 | 412e | \$63,000 | 418e | \$334,000 | \$750,000 | 12/01/2023 | 0.90% | 2.75% |
| 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 | \$4,285,000 | 408 | \$0 | 414 | \$670,000 | 420 | \$3,615,000 | \$7,375,000 | 01/01/2034 | 2.00% | 4.50% |
| Contractual Commitments | 403 | \$11,979,838 | 409 | \$0 | 415 | \$712,489 | 421 | \$11,267,349 | \$14,155,443 | 10/25/2034 | 1.25% | 1.98% |
| Other (Explain) | 404 | \$0 | 410 | \$0 | 416 | \$0 | 422 | \$0 | \$0 | | 0.00% | 0.00% |
| Total Debt | 405 | \$16,661,838 | 411 | \$0 | 417 | \$1,445,489 | 423 | \$15,216,349 | | | | |

Debt Limitations and Future Debt

___ I certify that Mahomet Village does not have Legal Debt Limitation

___ Based on Statute

___ Based on Other

Total Legal Debt Limitation: \$17,719,003

Total Debt Applicable to the limit: \$334,000

Legal Debt Margin: \$17,385,003

Legal Debt Margin (%): 98.11%

| Future Debt Service Requirements for Bonded Debt listed above | | | |
|---|-------------------|------------------|-------------------|
| Year Ending | Principal | Interest | Total |
| 2020 | \$64,000 | \$8,033 | \$72,033 |
| 2021 | \$66,000 | \$6,657 | \$72,657 |
| 2022 | \$67,000 | \$5,172 | \$72,172 |
| 2023 | \$68,000 | \$3,598 | \$71,598 |
| 2024 | \$69,000 | \$1,898 | \$70,898 |
| 2025-2029 | \$0 | \$0 | \$0 |
| 2030-2034 | \$0 | \$0 | \$0 |
| 2035-2039 | \$0 | \$0 | \$0 |
| TOTAL | \$ 334,000 | \$ 25,358 | \$ 359,358 |

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

8.625% per 65 ILCS 5/8-5-1

Pension Funds / Retirement Benefits

| Code | Enter All Amounts in Whole Numbers | IMRF | | | Police Pension | | | Fire Pension | | |
|------|--|-------------|-------------|-------------|----------------|-------------|-------------|--------------|--------|--------|
| | | 2016 | 2017 | 2018 | 2016 | 2017 | 2018 | Year 1 | Year 2 | Year 3 |
| 500 | Actuarial Valuation Date (VD) | 12/31/2016 | 12/31/2017 | 12/31/2018 | 04/30/2016 | 04/30/2017 | 04/30/2018 | | | |
| 500a | Reporting Date (RD) | 04/30/2017 | 04/30/2018 | 04/30/2019 | 04/30/2017 | 04/30/2018 | 04/30/2019 | | | |
| 500b | Measurement Date (MD) | 12/31/2016 | 12/31/2017 | 12/31/2018 | 04/30/2016 | 04/30/2017 | 04/30/2018 | | | |
| 501 | Total Pension Liability (TPL) | \$4,405,876 | \$4,645,142 | \$5,446,692 | \$1,885,484 | \$2,095,217 | \$2,882,952 | \$0 | \$0 | \$0 |
| 502 | Plan Fiduciary Net Position (FNP) | \$3,970,139 | \$4,684,757 | \$4,625,352 | \$1,127,160 | \$1,373,469 | \$1,581,752 | \$0 | \$0 | \$0 |
| 503 | Net Pension Liability (NPL) | \$435,737 | (\$39,615) | \$821,340 | \$758,324 | \$721,748 | \$1,301,200 | \$0 | \$0 | \$0 |
| 504 | Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 90.11% | 100.85% | 84.92% | 59.78% | 65.55% | 54.86% | 0.00% | 0.00% | 0.00% |
| 505 | Net Pension Obligation/ Net OPEB Obligation | \$435,737 | (\$39,615) | \$821,340 | \$758,324 | \$721,748 | \$1,301,200 | \$0 | \$0 | \$0 |

Enter All Amounts in Whole Numbers

| Code | | SLEP | | | Other Pension | | | OPEB (Net) | | |
|------|--|------------|------------|------------|---------------|--------|--------|------------|--------|--------|
| | | 2016 | 2017 | 2018 | Year 1 | Year 2 | Year 3 | Year 1 | Year 2 | Year 3 |
| 500 | Actuarial Valuation Date (VD) | 12/31/2016 | 12/31/2017 | 12/31/2018 | | | | | | |
| 500a | Reporting Date (RD) | 04/30/2017 | 04/30/2018 | 04/30/2019 | | | | | | |
| 500b | Measurement Date (MD) | 12/31/2016 | 12/31/2017 | 12/31/2018 | | | | | | |
| 501 | Total Pension Liability (TPL) | \$102,900 | \$120,410 | \$150,795 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 502 | Plan Fiduciary Net Position (FNP) | \$82,653 | \$109,497 | \$123,303 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 503 | Net Pension Liability (NPL) | \$20,247 | \$10,913 | \$27,492 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 504 | Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 80.32% | 90.93% | 81.76% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 505 | Net Pension Obligation / Net OPEB Obligation | \$20,247 | \$10,913 | \$27,492 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Outlay*

| Code | Function | These are not funds | |
|------|------------------------------------|---------------------|---------------------------------|
| | | Construction | Land, Structures, and Equipment |
| 601t | General Government | \$0 | \$5,200 |
| 602t | Law Enforcement | \$0 | \$98,673 |
| 603t | Corrections | \$0 | \$0 |
| 604t | Fire | \$0 | \$0 |
| 605t | Sewerage | \$0 | \$96,802 |
| 606t | Sanitation and Wastewater | \$0 | \$0 |
| 607t | Parks and Recreation | \$0 | \$234,948 |
| 608t | Housing and Community Development | \$0 | \$0 |
| 609t | Highways, Roads and Bridges | \$61,182 | \$312,081 |
| 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.

Explanation or Comments

| <u>Type</u> | <u>Explanation</u> |
|---------------|--|
| 112t | Prepaid items |
| 117t | Land |
| 128t | Accrued expenses |
| 131t | Governmental: Accrued compensated absences \$184,399, net pension liability \$1,939,461. Business-type: Accrued compensated absences \$28,237, net pension liability \$210,571. |
| 204t | Motel tax |
| 236t | General: Contributions \$62,826, miscellaneous \$92,624, sale of assets \$650. Special revenue: Contributions \$28,175, miscellaneous \$9,200. Enterprise: Miscellaneous \$3,704. Fiduciary: Plan contributions \$267,016, net appreciation of investments \$32,355. |
| 251d | Planning & zoning and economic development |
| 260t | Administrative costs \$35,418, pension & benefit payments \$72,755, investment expense \$2,589 |
| 308t | Prior-year restatement to recognize previously deferred revenue |
| 400e | General obligation bonds series 2012 |
| 412e | General obligation bonds series 2012 |
| AuthDebtLimit | 8.625% per 65 ILCS 5/8-5-1 |

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) 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>066003998</u> | License Status: | <u>ACTIVE</u> |
| Business Name: | <u>Kemper CPA Group LLP</u> | | |
| Address: | <u>1701 Broadmoor Dr. Suite 200</u> | Address 2: | _____ |
| City: | <u>Champaign</u> | State: <u>IL</u> | ZIP: <u>61821</u> |
| Phone: | <u>2173412073</u> | Ext. _____ | Fax: <u>2173513487</u> E-Mail: <u>lsparks@kempercpa.com</u> |
| Last Name: | <u>Sparks</u> | First Name: <u>Luke</u> | Title: <u>Partner</u> |
| Phone: | <u>2176935808</u> | Ext. _____ | E-Mail: <u>lsparks@kempercpa.com</u> |

F12

List of Error(s) still needing to be resolved

Office of the Comptroller, Susana A. Mendoza
FY 2019 AFR
Multi-Purpose Form



MEMORANDUM
TO THE
BOARD OF TRUSTEES



| | |
|--|--|
| ITEM: Sangamon Fields LRSB First Subdivision Final Plat MAP2019-01 | DEPARTMENT: Community Development |
| AGENDA SECTION: Community Development | AMOUNT: N/A |
| ATTACHMENTS: (X) Aerial Exhibit with zoning (X) Final Plat (X) Resolution | DATE: For Study Session October 15, 2019 |

INTRODUCTION:

The developer, MRDF, LLC, has applied for and submitted all documentation through engineer, Farnworth Group, in accordance with the Subdivision Ordinance and requests consideration of the Final Plat. The PZC adopted a resolution on October 1, 2019 indicating a recommendation to approve the submitted final plat.

BACKGROUND:

Sangamon Fields LRSB First Subdivision is located approximately 150 feet south of Country Ridge Drive on the east side of IL Route 47, directly south of Country Ridge Subdivision. The final plat includes 22.019± acres.

The final plat includes a south extension of Orchard Drive, a south extension of Deer Run Drive, a south extension of Finch Drive, and two (2) new east-west roads. The site is accessible from Country Ridge Drive by way of either Orchard Drive, Deer Run Drive, and Finch Drive within the existing Country Ridge Subdivision. All of the proposed lots will have public right-of-way frontage. Though there will be no direct access to IL Route 47, IDOT has submitted approval for the plat and existing access control along IL Route 47 will be shown in applicable locations on the plat.

The subdivision contains 43 detached single-family lots, ten (10) attached single-family lots, and eight (8) outlots one of which contains the detention pond.

The property is in the Village Corporate Limits and the water and sanitary sewer is served by the Village of Mahomet. Sanitary sewer and water main extensions were approved as part of the approved Construction Plans.

The final plat has been submitted, reviewed, and modified, meets Ordinance and development agreement requirements, and is consistent with the approved construction plans.

DISCUSSION OF ALTERNATIVES:

1. Approve – The plat meets all requirements and is consistent with the approved construction plans.

PRIOR BOARD ACTION:

- **March 2018** The BOT approved the Large Scale Residential Development designation.
- **May 2018** The BOT approved a Development Agreement for Sangamon Fields LRSB Subdivision (2018R14107)
- **March 2019** The BOT approved the Construction Plans for Sangamon Fields LRSB First Subdivision.

COMMUNITY INPUT:

No public hearing is required for subdivision plat cases.

STAFF IMPACT:

The Community Development Department will continue to monitor the subdivision construction process and will process all building permits and perform all required building inspections after the plat is recorded.

SUMMARY:

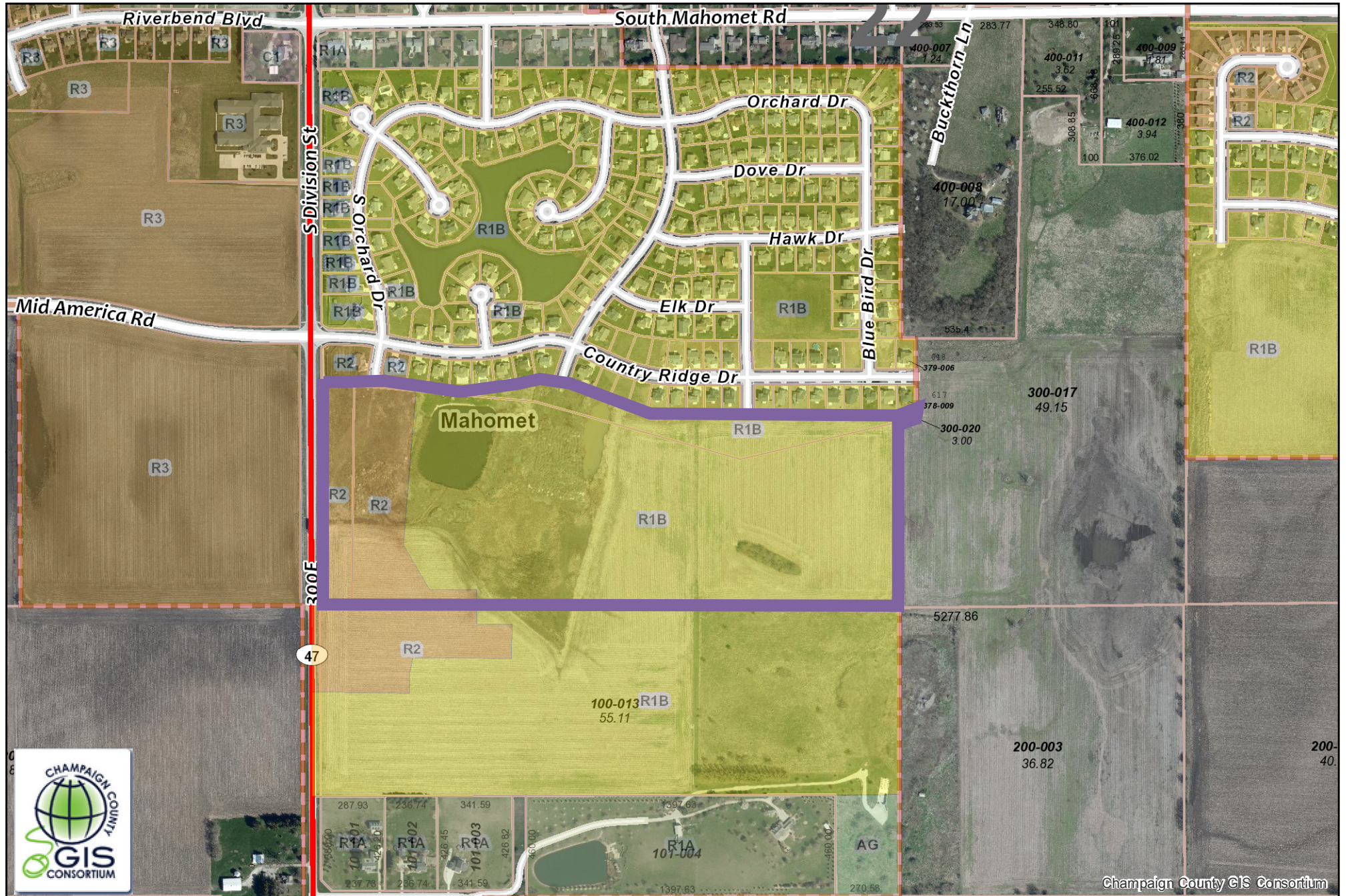
The BOT is asked to consider approval of the Final Plat for Sangamon Fields First Subdivision. A draft resolution is attached.

RECOMMENDED ACTION:

Village staff recommends approval of the Final Plat.

| | |
|--|--|
| DEPARTMENT HEAD APPROVAL: /s/ Kelly Pfeifer, Village Planner | VILLAGE ADMINISTRATOR: /s/ Patrick Brown |
|--|--|

MAP2019-01: Sangamon Fields LSRD First Subdivision



Champaign County GIS Consortium



This map was prepared with geographic information system (GIS) data created by the Champaign County GIS Consortium (CCGISC), or other CCGISC member agency. These entities do not warrant or guarantee the accuracy or suitability of GIS data for any purpose. The GIS data within this map is intended to be used as a general index to spatial information and not intended for detailed, site-specific analysis or resolution of legal matters. Users assume all risk arising from the use or misuse of this map and information contained herein. The use of this map constitutes acknowledgement of this disclaimer.



SANGAMON FIELDS SUBDIVISION

PART OF S.W. 1/4 SECTION 22, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN
VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

SURVEYOR'S CERTIFICATE:

I, CHAD E. WALLACE, PROFESSIONAL LAND SURVEYOR NO. 3521, DO HEREBY CERTIFY THAT AT THE REQUEST OF THE OWNER, MRDF, LLC, HAVE SURVEYED AND PLATTED THE FOLLOWING DESCRIBED TRACT OF LAND:

A PART OF THE SOUTHWEST QUARTER OF SECTION 22, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE WEST LINE OF SAID SOUTHWEST QUARTER, BEING THE SOUTHWEST CORNER OF COUNTRY RIDGE FIFTH SUBDIVISION, RECORDED IN DOCUMENT NO. 2007R30231 IN THE CHAMPAIGN COUNTY RECORDER'S OFFICE. FROM SAID POINT OF BEGINNING, THENCE NORTH 88 DEGREES 43 MINUTES 15 SECONDS EAST 324.28 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 526 IN SAID SUBDIVISION; THENCE SOUTH 87 DEGREES 15 MINUTES 39 SECONDS EAST 113.86 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 525 IN SAID SUBDIVISION; THENCE SOUTH 84 DEGREES 15 MINUTES 07 SECONDS EAST 98.88 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 524 IN SAID SUBDIVISION; THENCE SOUTH 84 DEGREES 15 MINUTES 07 SECONDS EAST 98.88 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 523 IN SAID SUBDIVISION; THENCE SOUTH 03 DEGREES 33 MINUTES 29 SECONDS WEST 20.02 FEET ALONG THE WEST LINE OF TRACT 2, AS DESCRIBED IN WARRANTY DEED DOCUMENT NO. 2018R19509, IN SAID RECORDER'S OFFICE TO THE SOUTHWEST CORNER THEREOF; THENCE SOUTH 89 DEGREES 02 MINUTES 52 SECONDS EAST 104.11 FEET ALONG THE SOUTH LINE OF SAID TRACT 2 TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 01 DEGREE 39 MINUTES 14 SECONDS WEST 20.02 FEET ALONG THE EAST LINE OF SAID TRACT 2 TO THE SOUTHWEST CORNER OF LOT 522 IN SAID SUBDIVISION; THENCE NORTH 85 DEGREES 44 MINUTES 26 SECONDS EAST 102.29 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 521 IN SAID SUBDIVISION; THENCE NORTH 80 DEGREES 31 MINUTES 45 SECONDS EAST 102.29 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 520 IN SAID SUBDIVISION; THENCE NORTH 75 DEGREES 42 MINUTES 00 SECONDS EAST 85.33 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE FIFTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 602 IN SAID SUBDIVISION; THENCE SOUTH 73 DEGREES 04 MINUTES 45 SECONDS EAST 183.32 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE SIXTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 604 IN SAID SUBDIVISION; THENCE SOUTH 86 DEGREES 06 MINUTES 20 SECONDS EAST 177.94 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE SIXTH SUBDIVISION TO THE SOUTHWEST CORNER OF LOT 606 IN SAID SUBDIVISION; THENCE NORTH 89 DEGREES 43 MINUTES 55 SECONDS EAST 395.00 FEET ALONG THE SOUTH LINE OF SAID COUNTRY RIDGE SIXTH SUBDIVISION; THENCE SOUTH 00 DEGREES 09 MINUTES 43 SECONDS EAST 172.36 FEET; THENCE SOUTH 89 DEGREES 50 MINUTES 17 SECONDS WEST 42.81 FEET; THENCE SOUTH 09 DEGREES 43 SECONDS EAST 115.00 FEET; THENCE SOUTH 89 DEGREES 50 MINUTES 17 SECONDS WEST 587.33 FEET; THENCE NORTH 75 DEGREES 51 MINUTES 05 SECONDS WEST 325.63 FEET; THENCE SOUTH 03 DEGREES 23 MINUTES 04 SECONDS WEST 197.47 FEET; THENCE NORTH 86 DEGREES 36 MINUTES 56 SECONDS WEST 11.23 FEET; THENCE SOUTH 08 DEGREES 46 MINUTES 06 SECONDS WEST 123.38 FEET; THENCE NORTH 81 DEGREES 13 MINUTES 54 SECONDS WEST 97.12 FEET; THENCE SOUTHWEST 41.94 FEET ALONG THE ARC OF A NON-TANGENT CURVE CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 535.00 FEET, AND THE 41.93 FOOT CHORD OF SAID ARC BEARS SOUTH 20 DEGREES 56 MINUTES 08 SECONDS WEST TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWEST 27.03 FEET ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 285.00 FEET, AND THE 27.02 FOOT CHORD OF SAID ARC BEARS SOUTH 20 DEGREES 15 MINUTES 32 SECONDS WEST TO A POINT OF NON-TANGENCY; THENCE NORTH 72 DEGREES 39 MINUTES 48 SECONDS WEST 70.00 FEET; THENCE NORTH 84 DEGREES 42 MINUTES 29 SECONDS WEST 116.91 FEET; THENCE SOUTH 89 DEGREES 50 MINUTES 17 SECONDS WEST 396.19 FEET; THENCE NORTH 00 DEGREES 12 MINUTES 05 SECONDS WEST 243.00 FEET; THENCE SOUTH 89 DEGREES 47 MINUTES 55 SECONDS WEST 405.00 FEET TO THE WEST LINE OF SAID SOUTHWEST QUARTER; THENCE NORTH 00 DEGREES 12 MINUTES 05 SECONDS WEST 442.22 FEET ALONG THE WEST LINE OF SAID SOUTHWEST QUARTER TO THE POINT OF BEGINNING, CONTAINING 22.019 ACRES, MORE OR LESS.

THIS PROPERTY HAS BEEN SUBDIVIDED INTO 53 LOTS, NUMBERED 101 THROUGH 143, INCLUSIVE, 144A THROUGH 148A, INCLUSIVE, AND 144B THROUGH 148B, INCLUSIVE, 8 OUTLOTS, NUMBERED 1 THROUGH 8, INCLUSIVE, THE STREETS AND EASEMENTS AS SHOWN. SAID SUBDIVISION IS TO BE KNOWN AS "SANGAMON FIELDS SUBDIVISION" IN THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS.

THIS SUBDIVISION LIES WITHIN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAPS FOR THE VILLAGE OF MAHOMET (COMMUNITY NO. 170029), CHAMPAIGN COUNTY, ILLINOIS, MAP NO. 17019C026TD, DATED OCTOBER 2, 2013 AND MAP NO. 17019C026D, DATED OCTOBER 2, 2013.

NO PORTION OF THIS SUBDIVISION IS LOCATED WITHIN 500 FEET OF ANY SURFACE DRAIN OR WATER COURSE SERVING A TRIBUTARY AREA OF 640 ACRES OR MORE.

WITNESS MY HAND AND SEAL THIS 5TH DAY OF SEPTEMBER, 2019.

FARNSWORTH GROUP, INC.
2211 WEST BRADLEY AVENUE
CHAMPAIGN, ILLINOIS 61821



BY: CHAD E. WALLACE
PROFESSIONAL LAND SURVEYOR NO. 3521

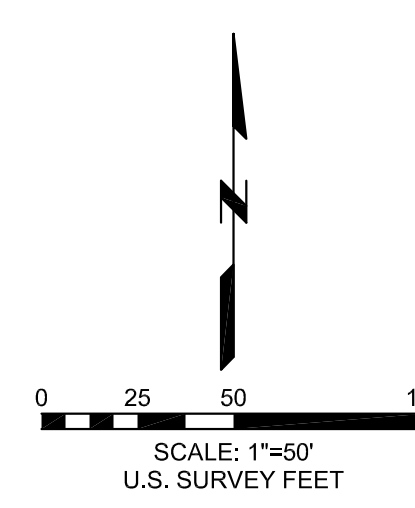
DATE: EXP. DATE: 11-30-2020
DESIGN FIRM REGISTRATION NO. 184-001856

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.

ENGINEER/SURVEYOR
FARNSWORTH GROUP, INC.
2709 MCGRAW DRIVE,
BLOOMINGTON, IL 61704
(309)663-8435

OWNER/DEVELOPER
MRDF, LLC
1709 TULLAMORE AVE, SUITE B
BLOOMINGTON, IL 61704
(309)585-2812

S.W. 1/4 SEC. 22, T.20N., R.7E. 3P.M.



LEGEND

- EX EXISTING IRON ROD
- 5/8" DIA. 30" LONG IRON ROD WITH PLASTIC CAP STAMPED "FARNSWORTH GROUP"
- 5/8" DIA. 30" LONG IRON ROD WITH PLASTIC CAP STAMPED "FARNSWORTH GROUP" IN CONCRETE
- ✕ MAG SPIKE
- R= RADIUS
- L= ARC LENGTH
- C= CHORD LENGTH
- ∠ ANGLE MEASURED TO CHORD
- (N-R) NON-RADIAL
- P.C. POINT OF CURVATURE
- P.T. POINT OF TANGENCY
- P.R.C. POINT OF REVERSE CURVATURE
- POINT OF BEGINNING
- GENERAL UTILITY & DRAINAGE EASEMENT LIMITS LINE WHICH EXTENDS 15' FROM LOT LINE UNLESS NOTED OTHERWISE
- 25' BUILDING SETBACK LINE UNLESS NOTED OTHERWISE

NOTES:

1. SANGAMON FIELDS SUBDIVISION IS LOCATED WITHIN THE CORPORATE LIMITS OF THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS.
2. BUILDING SETBACK LINES SHALL BE IN ACCORDANCE WITH THE CURRENT APPLICABLE VILLAGE OF MAHOMET ZONING ORDINANCE REQUIREMENTS AND DEVELOPMENT AGREEMENT.
3. LOT LINES EXTENDING FROM CURVED STREET LINES ARE RADIAL UNLESS NOTED OTHERWISE.
4. DIMENSIONS ARE IN FEET AND DECIMAL PARTS THEREOF. DISTANCES ALONG CURVED LINES ARE CHORD DISTANCES.
5. FIELD WORK FOR THIS SURVEY WAS COMPLETED ON OCTOBER 31, 2018.
6. OUTLOTS 1, 2, 3, 5, AND 6 ARE TO BE USED AS DRAINAGE AND FLOOD ROUTE EASEMENTS IN THEIR ENTIRETY.
7. "STREET C" AND "STREET D" WILL BE ASSIGNED NAMES THAT ARE IN COMPLIANCE WITH CHAMPAIGN COUNTY REQUIREMENTS PRIOR TO RECORDATION OF THIS PLAT.

FINAL PLAT APPROVAL:

THIS FINAL PLAT HAS RECEIVED A RECOMMENDATION FOR APPROVAL BY THE PLAN AND ZONING COMMISSION OF THE VILLAGE OF MAHOMET, ILLINOIS.

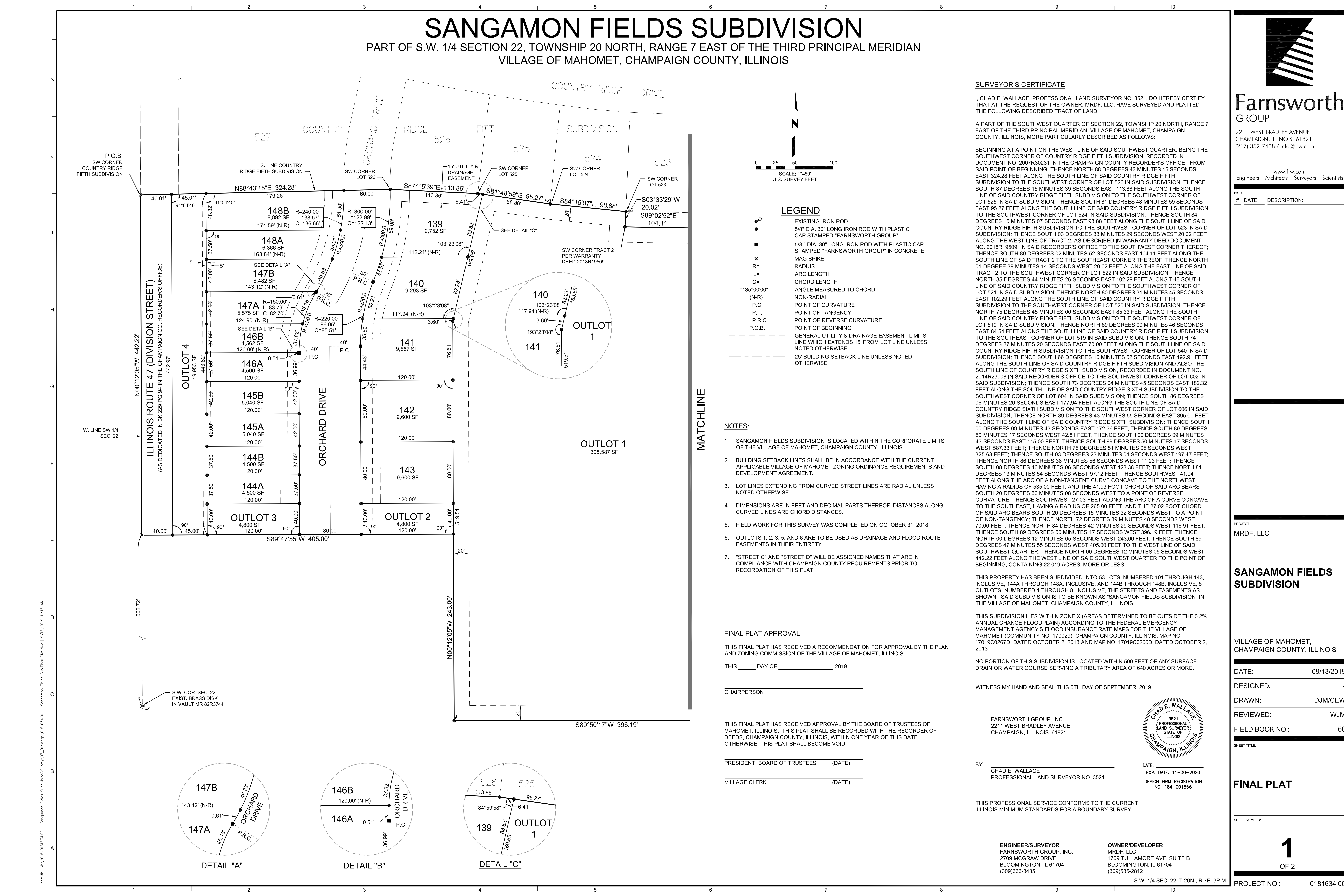
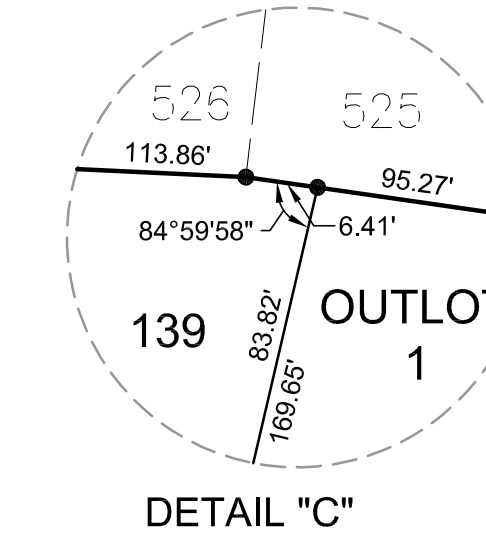
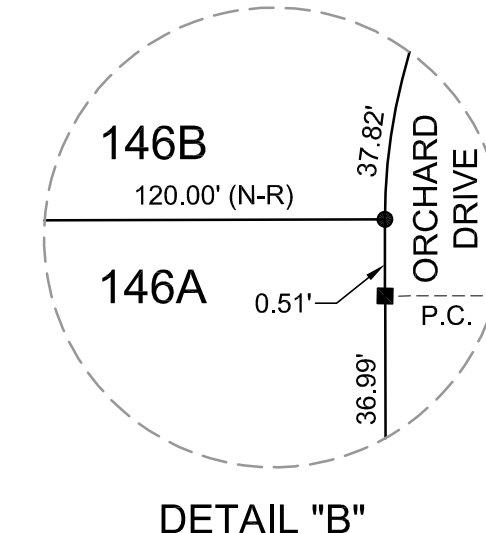
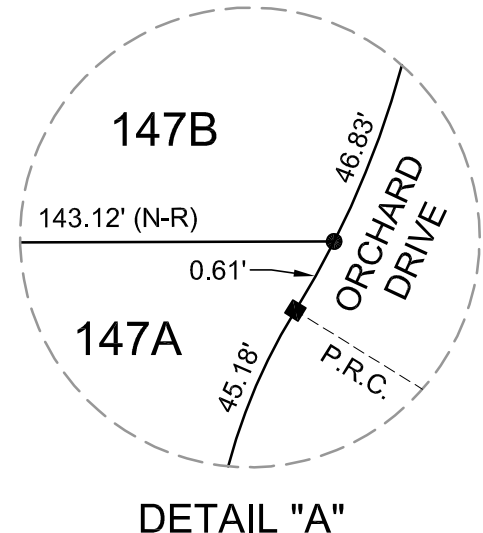
THIS _____ DAY OF _____, 2019.

CHAIRPERSON _____

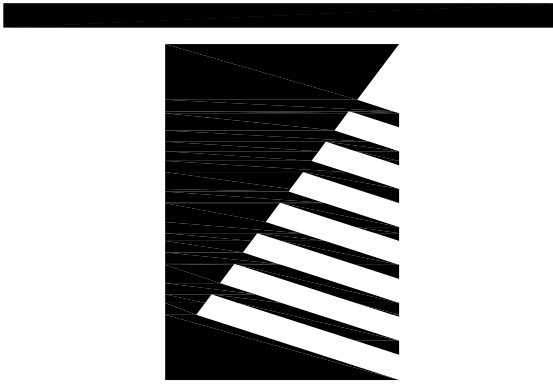
THIS FINAL PLAT HAS RECEIVED APPROVAL BY THE BOARD OF TRUSTEES OF MAHOMET, ILLINOIS. THIS PLAT SHALL BE RECORDED WITH THE RECORDER OF DEEDS, CHAMPAIGN COUNTY, ILLINOIS, WITHIN ONE YEAR OF THIS DATE. OTHERWISE, THIS PLAT SHALL BECOME VOID.

PRESIDENT, BOARD OF TRUSTEES (DATE) _____

VILLAGE CLERK (DATE) _____



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Farnsworth
GROUP

2211 WEST BRADLEY AVENUE
CHAMPAIGN, ILLINOIS 61821
(217) 352-7408 / info@f-w.com

www.f-w.com
Engineers | Architects | Surveyors | Scientists

ISSUE: # DATE: DESCRIPTION:

PROJECT: MRDF, LLC

SANGAMON FIELDS SUBDIVISION

VILLAGE OF MAHOMET,
CHAMPAIGN COUNTY, ILLINOIS

DATE: 09/13/2019

DESIGNED: -

DRAWN: DJM/CEW

REVIEWED: WJM

FIELD BOOK NO.: 68

SHEET TITLE:

FINAL PLAT

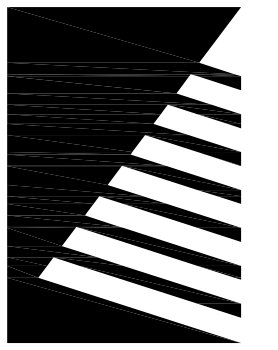
SHEET NUMBER:

1
OF 2

PROJECT NO.: 0181634.00

SANGAMON FIELDS SUBDIVISION

PART OF S.W. 1/4 SECTION 22, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN
VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS



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Engineers | Architects | Surveyors | Scientists

ISSUE:
DATE: DESCRIPTION:

PROJECT:
MRDF, LLC

SANGAMON FIELDS SUBDIVISION

VILLAGE OF MAHOMET,
CHAMPAIGN COUNTY, ILLINOIS

DATE: 09/13/2019

DESIGNED: -

DRAWN: DJM/CEW

REVIEWED: WJM

FIELD BOOK NO.: 68

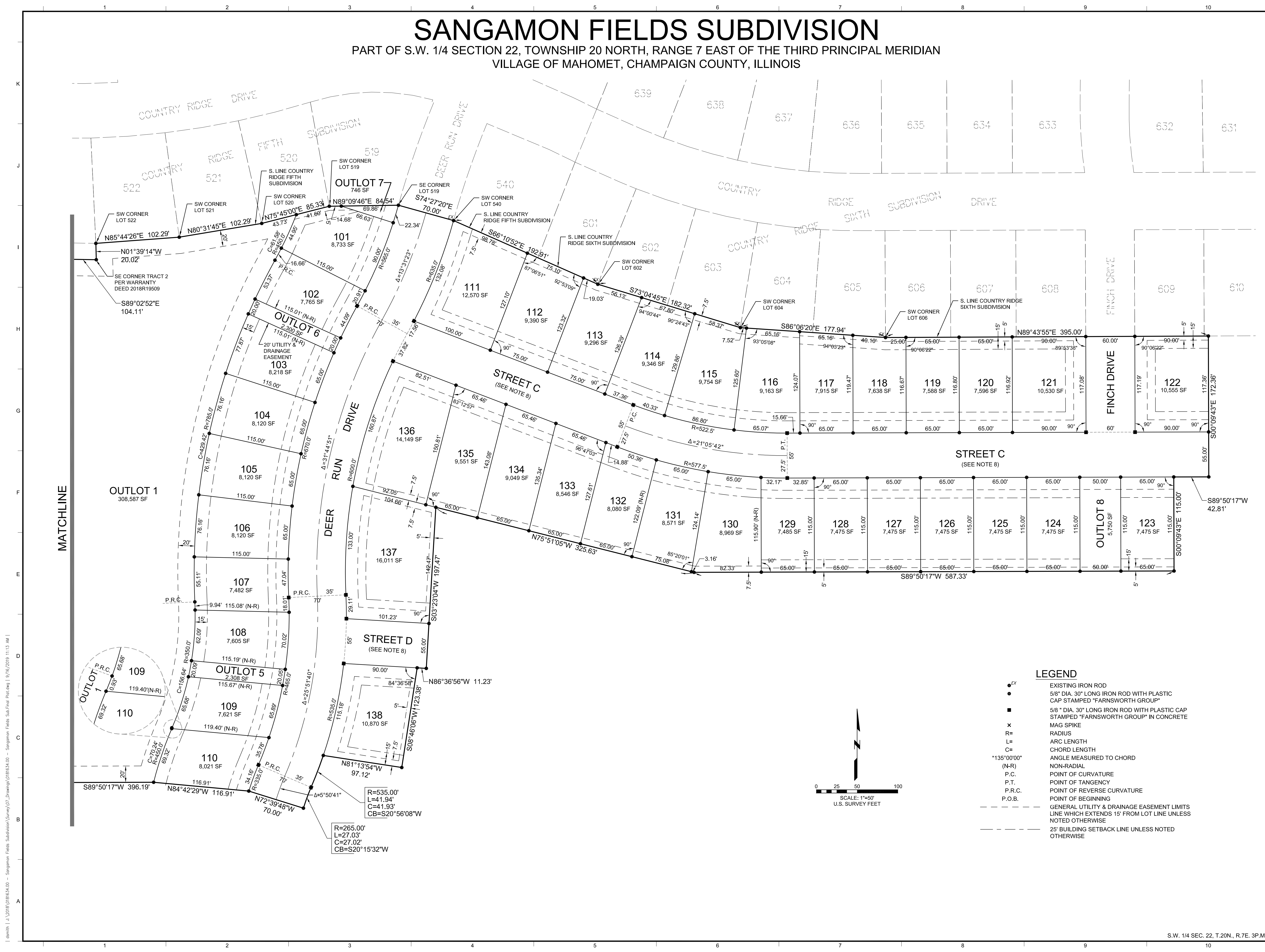
SHEET TITLE:

FINAL PLAT

SHEET NUMBER:

2
OF 2

PROJECT NO.: 0181634.00



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S.W. 1/4 SEC. 22, T.20N., R.7E. 3P.M.

**A RESOLUTION FOR THE BOARD OF TRUSTEES
CONCERNING THE FINAL PLAT FOR
SANGAMON FIELDS LSRD FIRST SUBDIVISION**

- WHEREAS,** the Board of Trustees of the Village of Mahomet, pursuant to the authority conferred by the Statutes of the State of Illinois, has established certain standards and procedures for review and approval of subdivisions within the Corporate Limits of the Village of Mahomet, Illinois and within one and one-half miles thereof; and,
- WHEREAS,** the developer of the proposed **Sangamon Fields LSRD First Subdivision** submitted certain documents, including final plat and supporting documents, for review and approval by the Village of Mahomet; and,
- WHEREAS,** an Area General Plan which includes this phase of **Sangamon Fields LSRD First Subdivision** was approved by the Village of Mahomet Plan and Zoning Commission on March 6, 2018; and
- WHEREAS,** a Large Scale Residential Development (LSRD) designation for **Sangamon Fields LSRD First Subdivision** was approved by the Village of Mahomet Board of Trustees on March 27, 2018; and
- WHEREAS,** a Development Agreement which includes this phase of **Sangamon Fields LSRD First Subdivision** was approved by the Village of Mahomet Board of Trustees on May 22, 2018; and
- WHEREAS,** the Construction Plans for **Sangamon Fields LSRD First Subdivision** were approved by the Village of Mahomet Board of Trustees on March 26, 2019; and
- WHEREAS,** Village staff and Village Attorney reviewed the Final Plat, and supporting technical documents for proposed **Sangamon Fields LSRD First Subdivision** and found that subject to minor modifications, the documents are satisfactory and in a form that complies with the Subdivision Ordinance requirements, and made recommendations concerning approval of said Plat; and,
- WHEREAS,** The Village Attorney reviewed the Owner's Certificate, County Clerk's Tax Certificate, and other legal documents for **Sangamon Fields LSRD First Subdivision** and found that subject to minor modifications, they comply with the Subdivision Ordinance requirements; and,
- WHEREAS,** the developer submitted all required documents per Ordinance; and,
- WHEREAS,** the Board of Trustees met and reviewed the Final Plat, the various subsidiary documents submitted, and found that they are with minor modifications, generally satisfactory and in the prescribed form.

BE IT THEREFORE RESOLVED this 22nd day of October, 2019, by the Board of Trustees of the Village of Mahomet, that:

- A. The Board of Trustees does hereby **APPROVE** the Final Plat for the **Sangamon Fields LSRD First Subdivision** upon completion of modifications identified by the Village staff and does hereby authorize the President to sign the Certificate of Approval of said plat set upon completion of said modifications.
- B. The approval of the Final Plat above is recommended to be subject to the following conditions:
- 1) *Submission of all supporting documentation in proper form.*
 - 2) *Revision of the Final Plat and required legal documents to incorporate the Village Staff technical review comments.*

- C. The approval of the Final Plat above is further subject to the review and approval by other relevant agencies and utility service providers.
- D. In the event that the modifications to the Final Plat are not completed, the outside agency reviews are not completed, all supporting documents are not submitted in final form, or the conditions set forth above are not met within ninety (90) days from the date of approval by the Board of Trustees, the approvals herein shall be null and void.

PASSED this 22nd day of October, 2019 by the Board of Trustees of the Village of Mahomet, Illinois.

APPROVED: _____
President, Board of Trustees
Date

ATTESTED: _____
Village Clerk
Date



MEMORANDUM
TO THE
BOARD OF TRUSTEES



| | |
|--|---|
| ITEM: September Monthly Report | DEPARTMENT: Park & Recreation Department |
| AGENDA SECTION: Department Reports | AMOUNT: n/a |
| ATTACHMENTS: <input type="checkbox"/> ORDINANCE <input type="checkbox"/> RESOLUTION <input type="checkbox"/> OTHER SUPPORTING DOCUMENTS | DATE: 10/15/19 |
| <p>Programming</p> <ul style="list-style-type: none"> • Last Week for soccer! Gathering equipment, storing and wrapping up season • Adult fitness classes are ongoing. • Flag Football Rosters, Schedules and Staff recruitment underway • Flag football coaches and officials meetings held, season starts soon <p>Administrative</p> <ul style="list-style-type: none"> • Soccer admin • Turkey Trot planning underway • Recruited sponsors for Turkey Trot, every sponsor is back from last year! • Dan attended Quarterly Visit Champaign Foundation Board Meeting. Discussed upcoming event planning and bid fees and 2020. • Starting to plan 2020 programming • Promoting Flag Football Deadline • Preparing materials for 2020 sponsorship campaign. <p>Parks Maintenance</p> <ul style="list-style-type: none"> • Maintaining various soccer fields for fall programs • Maintaining Football field (Field 2) for MSYF football season. • Ongoing work / coordination on Brooks Warfel Park Renovation • Coordinated junk tree, invasive shrub removal at Bridle Leash Drainage Dish • Much of this week has been seeding/turf restoration in the parks. • Mowing / Trimming • Servicing park rentals • Weekly trash removal/restroom <p>Project Management/CIP Projects:</p> <ul style="list-style-type: none"> ▪ Sangamon River Greenway Canoe/Kayak/Multiuse Path and Parking Lot Project - 15% complete <ul style="list-style-type: none"> ▪ IDNR Permit is approved ▪ Core of Engineers Permit is approved ▪ EPA permit still under review (expect soon as it's related to COE permit) ▪ Bid results in and favorable. We should have a recommendation for bid award in October. Construction to occur October/November hopefully! | |

- Park/Rec Truck
 - Truck is ordered, expect delivery around October.
- Brooks Warfel Park Renovation
 - New playground delivered. Tentative Schedule of tasks:
 - Demo complete
 - Playground Installed
 - Hardscapes Complete
 - Playground Mulch 90% complete
 - Final Grade and Seed complete
 - Park reopening soon. Many, many residents are expressing satisfaction with the positive changes.
- Barber Park Master Plan
 - Submitted OSLAD grant application to develop Phase I of Park plan includes playground/sprayground, improved pavilion/amphitheater area and loop paths.
 - Site visit scheduled TODAY!
 - Anticipate OSLAD grant award announcements between December 19 and March 2020.

DEPARTMENT HEAD APPROVAL:



VILLAGE ADMINISTRATOR:





**MAHOMET POLICE DEPARTMENT
MONTHLY REPORT SUMMARY
2019**

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | YTD |
|---------------------|---------|---------|---------|---------|---------|---------|--------|--------|--------|-----|-----|-----|---------|
| METCAD Calls | 262 | 285 | 346 | 360 | 390 | 341 | 361 | 454 | 395 | | | | 3194 |
| 2018 | 269 | 242 | 223 | 237 | 308 | 261 | 243 | 318 | 282 | 298 | 254 | 289 | 3224 |
| | | | | | | | | | | | | | YTD |
| Reports | 46 | 56 | 60 | 63 | 60 | 50 | 69 | 50 | 70 | | | | 524 |
| 2018 | 43 | 57 | 63 | 63 | 66 | 69 | 52 | 69 | 53 | 63 | 62 | 54 | 714 |
| | | | | | | | | | | | | | YTD |
| Criminal Arrests | 1 | 2 | 0 | 4 | 1 | 0 | 4 | 0 | 2 | | | | 14 |
| Traffic Arrests | 5 | 6 | 3 | 4 | 6 | 4 | 3 | 3 | 2 | | | | 36 |
| Warrant Arrests | 3 | 0 | 4 | 2 | 2 | 2 | 5 | 6 | 4 | | | | 28 |
| NTA's | 2 | 2 | 1 | 0 | 3 | 6 | 5 | 4 | 1 | | | | 24 |
| | | | | | | | | | | | | | YTD |
| Citations | 66 | 66 | 73 | 57 | 75 | 52 | 83 | 58 | 62 | | | | 592 |
| Civil Citations | 0 | 3 | 2 | 6 | 2 | 1 | 1 | 0 | 0 | | | | 15 |
| Written Warnings | 123 | 98 | 135 | 167 | 172 | 148 | 144 | 207 | 145 | | | | 1339 |
| | | | | | | | | | | | | | YTD |
| Regular Hours | 1461 | 1603.5 | 1576.5 | 1593 | 2392.5 | 1579 | 1390.5 | 1699.5 | 1592 | | | | 14887.5 |
| Overtime Hours | 91.84 | 63.84 | 62.51 | 37.75 | 44.75 | 12 | 54.5 | 15.75 | 96.5 | | | | 479.44 |
| Personal Hours | 8 | 16 | 8 | 0 | 12 | 0 | 16.5 | 8 | 8 | | | | 76.5 |
| Vacation Hours | 152 | 0 | 64 | 49.5 | 40 | 53 | 272 | 8 | 32 | | | | 670.5 |
| Sick Hours | 72 | 49 | 16 | 22 | 47 | 0 | 32 | 16 | 32 | | | | 286 |
| Holiday Hours | 264 | 88 | 88 | 0 | 88 | 88 | 88 | 0 | 88 | | | | 792 |
| FTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 26 |
| Comp Time Earned | 29.13 | 80.62 | 36.51 | 68.5 | 126.5 | 45.25 | 66.5 | 55.75 | 78 | | | | 586.76 |
| Comp Time Used | 27.5 | 52.5 | 49 | 25.5 | 91 | 99 | 72 | 23 | 72 | | | | 511.5 |
| TOTAL | 2105.47 | 1953.46 | 1900.52 | 1796.25 | 2841.75 | 1876.25 | 1992 | 1826 | 1998.5 | 0 | 0 | 0 | 18290.2 |
| | | | | | | | | | | | | | YTD |
| Training Hours | 56 | 40 | 35 | 16 | 16 | 200 | 68 | 160 | 62 | | | | 653 |
| Patrol Miles Driven | 7084 | 7825 | 7220 | 8387 | 9253 | 7878 | 8047 | 9823 | 8611 | | | | 74128 |
| Burning Complaints | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| ESDA Events | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| Animal Calls | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |



**MEMORANDUM
TO THE
BOARD OF TRUSTEES**



| | |
|---|---|
| ITEM: Monthly Report. | DEPARTMENT: Community Development |
| AGENDA SECTION: Administrator's Report | AMOUNT: NA |
| ATTACHMENTS: None | DATE: For September 17, 2019 Study Session |

BUILDING and NEW CONSTRUCTION PERMITS

| Single Family Residential 2018 | | | | 3rd QTR | | | | | | | | |
|--------------------------------|----|----------------------|-----------|---------------------------------|----|---------|-----|---------------------------------|------------|----------|----------|-----------------------|
| | | | | Single Family Residential (SFR) | | | | Other (no value) | | | | |
| MPWD | 21 | SVPWD | 19 | MPWD | 8 | SVPWD | 2 | Fence | 23 | Driveway | 3 | |
| Well | 0 | | | Well | 0 | | | Shed | 6 | Garage | 3 | |
| Detached | 40 | Attached | 2 | Detached | 10 | Zerolot | 0 | Sign | 3 | Pool | 7 | |
| Total New Home Permits | | | 42 | Total SFR Permits | | | | 10 | Commercial | 5 | Sidewalk | 0 |
| Total Reported Value | | | | \$11,923,070.00 | | | | Total Reported Value SFR | | | | \$2,673,900.00 |
| Multi-Family Residential 2018 | | | | Multi-Family | | | | | | | | |
| Buildings | 1 | Units | 3 | Buildings | 0 | Value | \$0 | | | | | |
| Total Reported Value | | | | \$555,000.00 | | | | Total | | | | 62 |
| New homes | 42 | Total Dwelling Units | | Units | | | | | | | | |
| Rental units | 3 | 45 | | Jul - Sep Permits | 72 | | | | | | | |

| Single Family Residential 2019 | | | | 3rd QTR | | | | | | | | |
|--------------------------------|----|----------------------|-----------|---------------------------------|----|---------|-------------|---------------------------------|------------|----------|----------|-----------------------|
| | | | | Single Family Residential (SFR) | | | | Other (no value) | | | | |
| MPWD | 20 | SVPWD | 20 | MPWD | 2 | SVPWD | 11 | Fence | 23 | Driveway | 4 | |
| Well | 1 | | | Well | 0 | | | Shed | 1 | Garage | 1 | |
| Detached | 41 | Zerolot | 0 | Detached | 13 | Zerolot | 0 | Sign | 11 | Pool | 11 | |
| Total SFR Permits | | | 41 | Total SFR Permits | | | | 13 | Commercial | 1 | Sidewalk | 0 |
| Total Reported Value | | | | \$12,120,500.00 | | | | Total Reported Value SFR | | | | \$3,565,500.00 |
| Multi-Family Residential 2019 | | | | Multi-Family | | | | | | | | |
| Buildings | 8 | Units | 44 | Buildings | 1 | Value | \$1,200,000 | | | | | |
| Total Reported Value | | | | \$5,797,000.00 | | | | Total | | | | 75 |
| New homes | 41 | Total Dwelling Units | | Units | 10 | | | | | | | |
| Rental units | 44 | 85 | | Jul - Sep Permits | 89 | | | | | | | |

| 09/12/2018 - 10/08/2018 | | | | | | | | | | | |
|---|---|---------|--------|--------------------------|---|---------------------|--|------------|-----------|----------|---|
| Single Family Residential (SFR) | | | | | | Other (no value) | | | | | |
| MPWD | 1 | SVPWD | 2 | Fence | 6 | Driveway | 0 | Shed | 1 | Garage | 1 |
| Well | 0 | | | Sign | 0 | Pool | 0 | Commercial | 2 | Sidewalk | 0 |
| Detached | 3 | Zerolot | 0 | Total SFR Permits | | 3 | Additions | | 0 | Misc. | 3 |
| Total Reported Value SFR | | | | | | \$873,900.00 | Sep 12 - Oct 08 new construction permits | | 16 | | |
| Multi-Family | | | | | | Total | | | | | |
| Buildings | 0 | Value | \$0.00 | | | | | | | | |
| Units | 0 | | | | | | | | | | |
| TOTAL PERMITTED CONSTRUCTION VALUE | | | | | | \$873,900.00 | | | | | |

| 09/12/2019 - 10/08/2019 | | | | | | | | | | | |
|---|----|---------|----------------|--------------------------|----|-----------------------|--|------------|-----------|----------|---|
| Single Family Residential (SFR) | | | | | | Other (no value) | | | | | |
| MPWD | 1 | SVPWD | 1 | Fence | 11 | Driveway | 1 | Shed | 0 | Garage | 0 |
| Well | 0 | | | Sign | 2 | Pool | 2 | Commercial | 0 | Sidewalk | 6 |
| Detached | 2 | Zerolot | 0 | Total SFR Permits | | 2 | Additions | | 0 | Misc. | 8 |
| Total Reported Value SFR | | | | | | \$987,000.00 | Sep 12 - Oct 08 new construction permits | | 33 | | |
| Multi-Family Residential | | | | | | Total | | | | | |
| Buildings | 1 | Value | \$1,200,000.00 | | | | | | | | |
| Units | 10 | | | | | | | | | | |
| TOTAL PERMITTED CONSTRUCTION VALUE | | | | | | \$2,187,000.00 | | | | | |

ACTIVE DEVELOPER CONSTRUCTION PROJECTS

- Site and building development – no public infrastructure
- Solace of Mahomet, 907 E Oak, 4 apartment buildings and clubhouse – Pads for 1st two buildings are done
 - Heather Drive townhomes, 1202 Heather Dr, quadplexes
 - Jimmy John's, 702 E Main – DONE AND OPENED
 - Cornbelt Training facility, 106 S Prairievew Road
 - Expansion of No Limit Fitness – DONE and temp occupancy issued
 - 214 S Lake of the Woods Rd, Bankco site, site work on hold
 - Middletown Place apartments, 1200's Churchill Drive

Active developer subdivision infrastructure development

- Patton Drive extension –complete
- Sandstone Court – Thornewood – complete; prepping for BOT acceptance
- Cole Lane – Hunters Ridge – complete, prepping for BOT acceptance
- Sweet Grass Drive – Ridge Creek – complete, prepping for BOT acceptance
- Oliger connection between Hunters Ridge and Sandy Ridge
- Sangamon Fields – lake and extension of all three streets from the north, Orchard, Deer Run and Finch – pavement of roadways is well underway. Final Plat approved. Expect recording and house starts before year end.

UPCOMING CASES

1. Ordinance amendments – Right of way
2. Final Plat approval for Sangamon Fields’ first phase – PZC recommendation for approval
3. Infrastructure acceptance for Ridge Creek 4th sub, Hunters Ridge 4th and 5th and Thornewood 5B
4. Cannabis ordinance discussion – at BOT on 9/8/19
5. Zoning and Land use inconsistency discussion – Village initiating rezonings in upcoming months
6. Vacation of right of way in Briarcliff
7. Thornewood Annexation Agreement Amendment
8. Plan for adoption of building code discussion – at BOT on 9/8/19 going to the state and adoption planned for early 2020 with a year long transition plan

DEPARTMENT HEAD APPROVAL:

/s/ Kelly Pfeifer

VILLAGE ADMINISTRATOR:

/s/ Patrick Brown