



STATE OF ILLINOIS  
COMPTROLLER

JUDY BAAR TOPINKA

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

**FY 2013 Annual Financial Report**  
Multi-Purpose Long Form

CC Copy - 6/30/2014 10:36:02AM

Unit Name: Evergreen Park Village

County: COOK

Unit Code: 016/180/32

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

Written signature of government official  
John Sawyers, Treasurer  
**Please Sign**

Date

Unit Name: Evergreen Park Village

Unit Code Number: 016/180/32

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information

**▶ STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete? \_\_\_\_\_ Yes \_\_\_\_\_ No

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form):		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)		<b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed)	
John	Sawyers	James J.	Sexton	John	Sawyers	Catherine	Aparo
Treasurer		Mayor		Treasurer		Purchasing Agent	
9418 S Kedzie Ave		9418 S Kedzie Ave		9418 S Kedzie Ave		9418 S Kedzie Ave	
Evergreen Park		Evergreen Park		Evergreen Park		Evergreen Park	
IL	60805-2324	IL	60805-2324	IL	60805-2324	IL	60805-2324
Phone: 7084221551		Phone: 7084221551		Phone: 7084221551		Phone: 7084221551	
Fax: 7084227818		Fax: 7084227818		Fax: 7084227818		Fax: 7084227818	
E-Mail: jsawyers@evpkadm.org		E-Mail: epmayor1@gmail.com		E-Mail: jsawyers@evpkadm.org		E-Mail: caparo@evpkadm.org	

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

Unit Code Number: 016/180/32

Unit Name: Evergreen Park Village

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 10/31/2013

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

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

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

If Yes:

- o Governments who have implemented GASB 34 and are using "Other Comprehensive Basis of Accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- o Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

**B. Which type of accounting system does Evergreen Park Village use?**

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

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

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

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

X  G.O. Bonds   Revenue Bonds   Alternate Revenue Bonds

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

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

Contractual Commitments   Other (Explain) \_\_\_\_\_

**E. Does Evergreen Park Village own or operate a public utility company?**  X  Yes   No

X  Water/Sewer   Electric/Gas/Transit   911 Telephone/Telecommunications   Other \_\_\_\_\_

**F. Is Evergreen Park Village a home rule unit?**  X  Yes   No

**G. Does Evergreen Park Village have a Tax Increment Finance (TIF) district?**  X  Yes   No

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

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

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

Other Pension (Explain) \_\_\_\_\_  X  Other Post Employment Benefit (OPEB)

Unit Name: Evergreen Park Village

Unit Code Number: 016/180/32

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

^What is the total <b>population</b> of Evergreen Park Village?	19,852
What is the total <b>EAV</b> of Evergreen Park Village?	\$ 385,108,198
*How many <b>full time employees</b> are paid?	134
*How many <b>part time employees</b> are paid?	304
What is the <b>total salary</b> paid to all employees?	\$ 12,961,575

^Or provide estimated population  
\*Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, their fiscal year end dates, and if the component units are funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit (Blended or Discretely Presented)	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<b><u>FUNDS SHOULD NOT BE LISTED HERE</u></b>				
Evergreen Park Village	\$30,606,410			
<b>Total Appropriations</b>	\$30,606,410			

\*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: Evergreen Park Village

Unit Code Number: 016/180/32

**▶ STEP 7: OTHER GOVERNMENTS**

**Indicate any payments Evergreen Park Village has made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).**

Intergovernmental agreements - indicate how much was paid	\$	0
Federal government payroll taxes	\$	2,736,593
All other intergovernmental payments	\$	0

Unit Name: Evergreen Park Village

Unit Code Number: 016/180/32

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

**A. List all funds and how much was spent in FY 2013 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page 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
Capital Improvement Fund	\$ 4,329,528	Capital Projects Fund	10/31
Debt Service Fund	\$ 1,622,089	Debt Service Fund	10/31
Firefighter Pension Fund	\$ 223,552	Fiduciary Fund	10/31
Forfeited Confiscated Property Fund	\$ 341,810	Special Revenue Fund	10/31
General Fund Fund	\$ 21,460,579	General Fund	10/31
Police Pension Fund	\$ 2,249,914	Fiduciary Fund	10/31
Sewer & Water Fund	\$ 4,915,142	Enterprise Fund	10/31
Special Service Unit #1 Fund	\$ 321,238	Special Revenue Fund	10/31
Street Bond Fund	\$ 850	Fiduciary Fund	10/31
Tax Increment Fund	\$ 1,132,765	Special Revenue Fund	10/31
<b>Total Expenditures</b>	\$ 36,597,467		

**B. Does Evergreen Park Village have assets or liabilities that should be recorded as a part of Account Groups?** See *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents for more information about Account Groups.

Yes       No

Unit Name: Evergreen Park Village

Unit Code Number: 016/180/32

**STEP 9: GOVERNMENTAL ENTITIES**

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

Entity Name	Relationship

**STEP 10: REPORTING**

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

<b>STATE AGENCIES</b>			
<input type="checkbox"/> - Board of Education		<input type="checkbox"/> - Board of Higher Education	
<input checked="" type="checkbox"/> - DCEO		<input checked="" type="checkbox"/> - Department of Insurance	
<b>OTHER STATE OR LOCAL OFFICES</b>			
<input checked="" type="checkbox"/> - Illinois Comptroller		<input type="checkbox"/> - Secretary of State	
<input type="checkbox"/> - General Assembly - House		<input type="checkbox"/> - General Assembly - Senate	
<input checked="" type="checkbox"/> - County Clerk		<input type="checkbox"/> - Circuit Clerk	
<input type="checkbox"/> - Governor's Office		<input type="checkbox"/> - Other - _____	

**Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>		Report In Whole Numbers			
101t	Cash and Cash Equivalent	14,150,302	1,430,580	2,717,203	0
102t	Investments	0	0	44,236,013	0
115t	Receivables	1,135,271	1,671,709	365	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	722,380	0	0	0
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	37,422,086	5,589,198	0	0
117t	Other Capital Assets (Explain)	0	0	0	0
120t	<b>TOTAL ASSETS</b>	53,430,039	8,691,487	46,953,581	0

**Liabilities**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>		Report In Whole Numbers			
122t	All Payables	342,702	165,079	2,800	0
132t	Deferred Revenues	5,014	0	0	0
128t	Other Liabilities (Explain)	426,815	61,517	249,850	0
<b>Non-Current/Long-Term Liabilities</b>		Report In Whole Numbers			
129t	Due Within One Year	1,705,000	0	0	0
130t	Due Beyond One Year	15,865,000	0	0	0
131t	Other Non-Current/Long Term Liabilities (Explain)	1,656,949	0	0	0
135t	<b>TOTAL LIABILITIES</b>	20,001,480	226,596	252,650	0

**Net Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	19,805,639	5,589,198	0	0
148t	Net Assets - Restricted	8,972,070	0	46,700,931	0
149t	Net Assets - Unrestricted	4,650,850	2,875,693	0	0
146t	<b>TOTAL NET ASSETS</b>	33,428,559	8,464,891	46,700,931	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	53,430,039	8,691,487	46,953,581	0

F1b



**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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**Local Taxes**

Report In Whole Numbers

<b>201t</b>	<b>Property Tax</b>	5,388,306	1,437,228	0	0	0	0	875,260	0
<b>202t</b>	<b>Local Sales Tax</b>	0	1,797,404	0	0	0	0	35,878	0
<b>203t</b>	<b>Utilities Tax</b>	1,017,253	0	0	0	0	0	0	0
<b>203a</b>	Electric Utilities	0	0	0	0	0	0	0	0
<b>203b</b>	Water Utilities	0	0	0	0	0	0	0	0
<b>203c</b>	Communications Utilities	675,589	0	0	0	0	0	0	0
<b>203d</b>	Other Utilities (Explain)	341,664	0	0	0	0	0	0	0
<b>204t</b>	<b>Other Taxes (Explain)</b>	507,050	0	0	0	0	0	0	0

**Intergovernmental Receipts & Grants**

<b>211t</b>	<b>State Income Tax</b>	1,897,255	0	0	0	0	0	0	0
<b>212t</b>	<b>State Sales Tax</b>	3,719,003	0	0	0	0	0	0	0
<b>213t</b>	<b>State Motor Fuel Tax</b>	1,124,906	573,047	0	0	0	0	0	0
<b>214t</b>	<b>State Replacement Tax</b>	196,415	0	0	0	0	0	0	0
<b>205t</b>	<b>State Gaming Tax(es)</b>	0	0	0	0	0	0	0	0
<b>215t</b>	<b>Other State Sources (Explain)</b>	85,164	13,281	7,401	0	0	0	0	0
<b>215a</b>	General Support	0	0	0	0	0	0	0	0
<b>215b</b>	Public Welfare	0	13,281	0	0	0	0	0	0
<b>215c</b>	Health and/or Hospitals	0	0	0	0	0	0	0	0
<b>215d</b>	Streets and Highways	85,164	0	7,401	0	0	0	0	0
<b>215e</b>	Culture and Recreation	0	0	0	0	0	0	0	0
<b>215f</b>	Housing/Comm. Development	0	0	0	0	0	0	0	0
<b>215g</b>	Water Supply System	0	0	0	0	0	0	0	0
<b>215h</b>	Electric/Gas Power System	0	0	0	0	0	0	0	0
<b>215i</b>	Mass Transit	0	0	0	0	0	0	0	0
<b>215j</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>225t</b>	<b>Other Intergovernmental Sources</b>	4,670	417,387	250,000	0	0	0	0	0
<b>225a</b>	General Support	0	0	0	0	0	0	0	0
<b>225b</b>	Public Welfare	4,670	417,387	0	0	0	0	0	0
<b>225c</b>	Health and/or Hospitals	0	0	0	0	0	0	0	0
<b>225d</b>	Streets and Highways	0	0	0	0	0	0	0	0
<b>225e</b>	Culture and Recreation	0	0	0	0	0	0	0	0
<b>225f</b>	Housing/Comm. Development	0	0	250,000	0	0	0	0	0
<b>225g</b>	Water Supply System	0	0	0	0	0	0	0	0

**Revenues and Receipts**

<b>Code</b>	<b>Enter all Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
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**Intergovernmental Receipts & Grants**

<b>225h</b>	Electric/Gas Power System	0	0	0	0	0	0	0	0
<b>225i</b>	Mass Transit	0	0	0	0	0	0	0	0
<b>225j</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>226t</b>	<b>Other Intergovernmental (Explain)</b>	0	0	0	0	0	0	0	0

**Other Sources**

<b>231t</b>	<b>Licenses and Permits</b>	1,630,884	0	0	0	63,210	0	0	0
<b>233t</b>	<b>Fines and Forfeitures</b>	428,451	0	0	0	102,120	0	0	0
<b>234t</b>	<b>Charges for Services</b>	4,422,475	0	0	0	5,790,005	0	0	0
<b>234a</b>	Water Utilities	0	0	0	0	4,610,311	0	0	0
<b>234b</b>	Gas Utilities	0	0	0	0	0	0	0	0
<b>234c</b>	Electric Utilities	0	0	0	0	0	0	0	0
<b>234d</b>	Transit Utilities	0	0	0	0	0	0	0	0
<b>234e</b>	Sewer Utilities	0	0	0	0	1,179,694	0	0	0
<b>234f</b>	Refuse and Disposal Charges	1,535,390	0	0	0	0	0	0	0
<b>234g</b>	Parking	0	0	0	0	0	0	0	0
<b>234h</b>	Housing	0	0	0	0	0	0	0	0
<b>234i</b>	Highway or Bridge Tolls	0	0	0	0	0	0	0	0
<b>234j</b>	Culture and Recreation	916,994	0	0	0	0	0	0	0
<b>234k</b>	Other (Explain)	1,970,091	0	0	0	0	0	0	0
<b>235t</b>	<b>Interest</b>	17,170	16,551	4,815	0	2,500	0	289,622	0
<b>236t</b>	<b>Miscellaneous (Explain)</b>	325,047	0	30,000	0	2,402	0	6,578,545	0
<b>240t</b>	<b>Total Receipts and Revenue</b>	20,764,049	4,254,898	292,216	0	5,960,237	0	7,779,305	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									
<b>251t</b>	<b>General Government</b>	4,682,375	0	0	0	1,696,937	0	172,716	0
<b>251a</b>	Financial Administration	4,511,541	0	0	0	0	0	162,397	0
<b>251b</b>	General Administrative Buildings	154,490	0	0	0	0	0	0	0
<b>251c</b>	Central Administration	0	0	0	0	1,696,937	0	0	0
<b>251d</b>	Other (Explain)	16,344	0	0	0	0	0	10,319	0
<b>252t</b>	<b>Public Safety</b>	11,128,595	283,910	0	0	0	0	2,301,600	0
<b>252a</b>	Police	7,636,288	283,910	0	0	0	0	2,082,007	0
<b>252b</b>	Fire	2,440,735	0	0	0	0	0	219,593	0
<b>252c</b>	Regulation - Building Inspection	339,989	0	0	0	0	0	0	0
<b>252d</b>	Other (Explain)	711,583	0	0	0	0	0	0	0
<b>253t</b>	<b>Corrections</b>	0	0	0	0	0	0	0	0
<b>254t</b>	<b>Judiciary and Legal</b>	519,597	0	0	0	0	0	0	0
<b>255t</b>	<b>Transportation and Public Works</b>	2,279,216	142,704	0	0	0	0	0	0
<b>255a</b>	Streets and Highways	2,279,216	142,704	0	0	0	0	0	0
<b>255b</b>	Airports	0	0	0	0	0	0	0	0
<b>255c</b>	Parking Meters	0	0	0	0	0	0	0	0
<b>255d</b>	Parking Facilities	0	0	0	0	0	0	0	0
<b>255e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>256t</b>	<b>Social Services</b>	0	0	0	0	0	0	0	0
<b>256a</b>	Welfare	0	0	0	0	0	0	0	0
<b>256b</b>	Health (Other than hospitals)	0	0	0	0	0	0	0	0
<b>256c</b>	Hospital Operations	0	0	0	0	0	0	0	0
<b>256d</b>	Cemeteries	0	0	0	0	0	0	0	0
<b>256e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>257t</b>	<b>Culture and Recreation</b>	1,289,915	0	0	0	0	0	0	0
<b>257a</b>	Library	31,027	0	0	0	0	0	0	0
<b>257b</b>	Parks	1,258,888	0	0	0	0	0	0	0
<b>257c</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>258t</b>	<b>Housing</b>	0	0	0	0	0	0	0	0
<b>275t</b>	<b>Environment</b>	1,447,193	0	0	0	0	0	0	0
<b>275a</b>	Sewage	0	0	0	0	0	0	0	0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter all Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
Report In Whole Numbers									
<b>275b</b>	Solid Waste Management	1,447,193	0	0	0	0	0	0	0
<b>275c</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>259t</b>	<b>Debt</b>	0	314,871	0	1,622,089	0	0	0	0
<b>259a</b>	Interest	0	64,871	0	597,089	0	0	0	0
<b>259b</b>	Principal	0	250,000	0	1,025,000	0	0	0	0
<b>271t</b>	<b>Public Utility Company</b>	0	0	0	0	2,945,569	0	0	0
<b>271a</b>	Water	0	0	0	0	2,945,569	0	0	0
<b>271b</b>	Electric	0	0	0	0	0	0	0	0
<b>271c</b>	Transit	0	0	0	0	0	0	0	0
<b>271d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>272t</b>	<b>Depreciation</b>	0	0	0	0	272,636	0	0	0
<b>280t</b>	<b>Capital Outlay</b>	0	804,846	2,759,798	0	0	0	0	0
<b>260t</b>	<b>Other Expenditures/Expenses (Explain)</b>	113,688	249,482	1,569,730	0	0	0	0	0
<b>270t</b>	<b>Total Expenditures/Expense</b>	21,460,579	1,795,813	4,329,528	1,622,089	4,915,142	0	2,474,316	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)	-696,530	2,459,085	-4,037,312	-1,622,089	1,045,095	0	5,304,989	0
302t	Operating transfers in	1,253,800	0	1,000,000	1,617,707	0	0	0	0
303t	Operating transfers out	-514,401	-2,977,106	0	0	-380,000	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other long term debt (Explain)	0	-1,500,000	0	-2,015,000	0	0	0	0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	42,869	-2,018,021	-3,037,312	-2,019,382	665,095	0	5,304,989	0
307t	Previous year fund balance	5,710,538	10,652,657	5,131,622	2,019,382	7,799,796	0	41,395,942	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	5,753,407	8,634,636	2,094,310	0	8,464,891	0	46,700,931	0

**Statement of Indebtedness (Governmental & Proprietary Combined)**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges - Lowest</b>	<b>Interest Rate Ranges - Highest</b>
Report in Whole Numbers												
<b>General Obligation Bonds</b>	<b>400</b>	22,360,000	<b>406</b>	\$0	<b>412</b>	\$4,790,000	<b>418</b>	17,570,000				
Water	<b>400a</b>	0	<b>406a</b>	\$0	<b>412a</b>	\$0	<b>418a</b>	0	0		0 %	0 %
Electric	<b>400b</b>	0	<b>406b</b>	\$0	<b>412b</b>	\$0	<b>418b</b>	0	0		0 %	0 %
Transportation	<b>400c</b>	0	<b>406c</b>	\$0	<b>412c</b>	\$0	<b>418c</b>	0	0		0 %	0 %
Housing	<b>400d</b>	0	<b>406d</b>	\$0	<b>412d</b>	\$0	<b>418d</b>	0	0		0 %	0 %
Other (Explain)	<b>400e</b>	22,360,000	<b>406e</b>	\$0	<b>412e</b>	\$4,790,000	<b>418e</b>	17,570,000	19,125,000	12/01/2025	0.90 %	5.00 %
<b>Revenue Bonds</b>	<b>401</b>	0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	0				
Water	<b>401a</b>	0	<b>407a</b>	\$0	<b>413a</b>	\$0	<b>419a</b>	0	0		0 %	0 %
Electric	<b>401b</b>	0	<b>407b</b>	\$0	<b>413b</b>	\$0	<b>419b</b>	0	0		0 %	0 %
Transportation	<b>401c</b>	0	<b>407c</b>	\$0	<b>413c</b>	\$0	<b>419c</b>	0	0		0 %	0 %
Housing	<b>401d</b>	0	<b>407d</b>	\$0	<b>413d</b>	\$0	<b>419d</b>	0	0		0 %	0 %
Other (Explain)	<b>401e</b>	0	<b>407e</b>	\$0	<b>413e</b>	\$0	<b>419e</b>	0	0		0 %	0 %
<b>Alternate Revenue Bonds</b>	<b>402</b>	0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	0	0		0 %	0 %
<b>Contractual Commitments</b>	<b>403</b>	0	<b>409</b>	\$0	<b>415</b>	\$0	<b>421</b>	0	0		0 %	0 %
<b>Other (Explain)</b>	<b>404</b>	0	<b>410</b>	\$0	<b>416</b>	\$0	<b>422</b>	0	0		0 %	0 %
<b>Total Debt</b>	<b>405</b>	22,360,000	<b>411</b>	\$0	<b>417</b>	\$4,790,000	<b>423</b>	17,570,000				

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

Under Public Act 78-902 (effective 7/1/74), "home rule" municipalities have unlimited powers to incur debt payable from property taxes subject only to a 40 year maturity limitation. Evergreen Park remains in "home rule" status, because the Village voters approved a referendum to remain as a "home rule" unit at the March 16, 1982 election.

Future Debt Service Requirements for Bonded Debt listed above

<b>Years Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	1,705,000	556,577	2,261,577
2015	1,750,000	518,976	2,268,976
2016	1,790,000	479,052	2,269,052
2017	1,595,000	439,973	2,034,973
2018	1,630,000	393,693	2,023,693
2019-2023	5,725,000	1,281,987	7,006,987
2024-2028	3,375,000	197,113	3,572,113
2028-2033	0	0	0
	17,570,000	3,867,371	21,437,371

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**Pension Funds / Retirement Benefits**

Code		IMRF			Police Pension			Fire Pension		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
500	Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012	10/31/2010	10/31/2011	10/31/2012	10/31/2010	10/31/2011	10/31/2012
501	Total Pension Liability / Actuarial Accrued Liability	\$ 11,601,203	\$ 13,271,262	\$ 14,531,393	\$ 42,132,181	\$ 44,434,949	\$ 48,270,469	\$ 2,122,578	\$ 2,148,156	\$ 2,178,802
502	Total Funded Pension / Actuarial Value of Assets	\$ 9,759,502	\$ 10,397,662	\$ 11,788,073	\$ 36,889,652	\$ 38,011,012	\$ 39,424,350	\$ 1,161,634	\$ 1,037,956	\$ 920,142
503	Total Unfunded Pension Liability	\$ 1,841,701	\$ 2,873,600	\$ 2,743,320	\$ 5,242,529	\$ 6,423,937	\$ 8,846,119	\$ 960,944	\$ 1,110,200	\$ 1,258,660
504	Funded Ratio	84.12 %	78 %	81 %	88 %	86 %	82 %	55 %	48 %	42 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 1	\$ 1	\$ 1	\$ (417,344)	\$ (447,422)	\$ (474,922)	\$ (25,309)	\$ (25,727)	\$ (27,937)

Code		SLEP			Other Pension			OPEB (Net)		
								2011	2012	2013
500	Actuarial Valuation Date							10/31/2011	10/31/2012	10/31/2013
501	Total Pension Liability / Actuarial Accrued Liability	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0	\$ 495,868	\$ 1,211,533	\$ 1,211,533
502	Total Funded Pension / Actuarial Value of Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1
503	Total Unfunded Pension Liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 495,867	\$ 1,211,532	\$ 1,211,532
504	Funded Ratio	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,127	\$ 111,252	\$ 170,944



\* Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$ 0	\$ 575,598
602t	Law Enforcement	\$ 0	\$ 30,750
603t	Corrections	\$ 0	\$ 0
604t	Fire	\$ 0	\$ 0
605t	Sewerage	\$ 0	\$ 0
606t	Sanitation and Wastewater	\$ 0	\$ 421,430
607t	Parks and Recreation	\$ 1,022,551	\$ 0
608t	Housing and Community Development	\$ 335,140	\$ 0
609t	Highways, Roads and Bridges	\$ 0	\$ 14,864
610t	Parking Facilities	\$ 0	\$ 0
611t	Welfare	\$ 0	\$ 0
612t	Hospital	\$ 0	\$ 0
613t	Water	\$ 280,868	\$ 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.

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Explanation or Comments:

**112t** Governmental - Net pension asset 502,859, Unamortized bond cost 219,521

**128t** Governmental - Accrued vacation & sick pay 212,380, Accrued bond interest 214,435  
Business-Like - Accrued vacation & sick pay 61,517  
Fiduciary - Street bond payable 249,850

**131t** Governmental - Accrued sick pay 1,220,037, OPEB Obligation 170,944, Unamortized bond premium 265,968

**203d** General - Royalties 341,664

**204t** General - Muni rental 19,869, Real estate transfer 454,265, Gaming 10,181, Video 6,811, Foreign fire 15,924

**234k** General - Traffic accident reports 5,175, EMT 585,568, E911 surcharge 90,494, Adjudication court 1,268,222, Misc fire dept revenue 4,749, Reimb. - code enforcement 15,883

**236t** General - Other income 12,262, Proceeds from sale of vehicles 45,346, Inter-fund reimbursements 267,439  
Capital Projects - Miscellaneous 30,000  
Enterprise - Other income 31,731, Loss on disposal of equipment (29,329)  
Fiduciary - Employee contributions 534,885, Other 111, Unrealized gains on investments 1,400,641, Annuities valuation adjustment 4,064,676, Gain on sale of investments 578,232

**251d** General - Sales tax incentive agreement 15,359, Other 985  
Fiduciary - Other 10,319

**252d** General - Board of Police and Fire Commissioners 6,555, Emergency 911 657,348, Ambulance billing services 47,680

**260t** General - Youth Commission 33,552, Professional services 50,903, Audit fees 29,080, Bank service charges 153  
Special Revenue - Planning, legal, admin & mrkting 87,797, Facade improvement prgm 15,063, Economic incentive agreement 140,255, Professional services 6,367  
Capital project - Economic incentive agreement 1,500,000, Professional fees 69,730

**305t** Special Revenue - Bond refunding principal retirement -1,500,000  
Debt Service - Bond refunding principal retirement -2,015,000

**400e** General obligation bonds

**Gen** Appropriations of 30,606,410 are for the General Fund, 22,939,248, Enterprise Fund, 6,207,812 and TIF Fund, 1,459,350. Total expenditures for these funds do not exceed the appropriated amount.

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