



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

# FY 2020 Annual Financial Report

## Multi-Purpose Long Form

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OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name : Warrensburg Village

County : Macon

Unit Code : 055/060/32

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 Warrensburg Village as of the end of this fiscal year.

Written signature of government official  
Corey Maloney, Mayor

Please Sign : \_\_\_\_\_

Date : \_\_\_\_\_

Unit Name : Warrensburg Village  
 Unit Code : 055/060/32

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 responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)	C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)
Corey	Maloney	Corey	Corey
Mayor	Mayor	Mayor	Mayor
PO Box 350	PO Box 350	PO Box 350	PO Box 350
Warrensburg	Warrensburg	Warrensburg	Warrensburg
IL 62573	IL 62573	IL 62573	IL 62573
Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.
Fax: (217) 672-3771	Fax: (217) 672-3771	Fax: (217) 672-3771	Fax: (217) 672-3771
E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com
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.)			
Corey	Maloney	Corey	Maloney
Mayor	Mayor	Mayor	Mayor
PO Box 350	PO Box 350	PO Box 350	PO Box 350
Warrensburg	Warrensburg	Warrensburg	Warrensburg
IL 62573	IL 62573	IL 62573	IL 62573
Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.	Phone: (217) 672-3222 Ext.
Fax: (217) 672-3771	Fax: (217) 672-3771	Fax: (217) 672-3771	Fax: (217) 672-3771
E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com	E-Mail: warrensburg.villagehall@frontier.com
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.)			

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 : Warrensburg Village  
Unit Code : 055/060/32

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 4/30/2020

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

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

P1. Has your government commenced dissolution proceedings? Yes  No  Dissolution Filing Date \_\_\_\_\_

A. Has your government implemented GASB 34 in FY 2020 reporting or in previous reporting years?  Yes  No

B. Which type of accounting system does Warrensburg Village use?

\_\_\_\_\_ Cash - with no assets (Cash Basis) \_\_\_\_\_ Modified Accrual/Accrual

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

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

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

\_\_\_\_\_ G.O. Bonds  Revenue Bonds \_\_\_\_\_ Alternative Revenue Bonds

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

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

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

E. Does the government own or operate a public utility company?  Yes  No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

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

F. Is your government a home rule unit? \_\_\_\_\_ Yes  No

G. Does the government have a Tax Increment Finance (TIF) district?  Yes  No

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

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

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

Other Pension \_\_\_\_\_ N/A \_\_\_\_\_ Other Post Employment Benefits (OPEB)

Unit Name : Warrensburg Village  
 Unit Code : 055/060/32

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

What is the total population of Warrensburg Village? <sup>^</sup>	1,300
What is the total EAV of Warrensburg Village?	\$12,438,855
How many full time employees are paid?*	5
How many part time employees are paid?*	15
What is the total salary paid to all employees?	\$278,301

- <sup>^</sup> 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 <sup>^</sup>	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Warrensburg Village		\$1,859,242		04/30	
<b>Total Appropriations</b>		\$1,859,242			

- \* 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.

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

Unit Name : Warrensburg Village  
 Unit Code : 055/060/32

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Warrensburg 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	\$647
Federal government payroll taxes	\$21,290
All other intergovernmental payments	\$8,343

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

A. List all funds and how much was spent in FY 2020 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
Drug & Alcohol	\$727	Special Revenue Fund	04/30
General	\$410,300	General Fund	04/30
Motor Fuel Tax	\$26,647	Special Revenue Fund	04/30
Safe Route to School	\$8,012	Special Revenue Fund	04/30
Sewer	\$110,715	Enterprise Fund	04/30
Social Security	\$21,288	Special Revenue Fund	04/30
Tort Liability	\$38,494	Special Revenue Fund	04/30
Water	\$240,417	Enterprise Fund	04/30
<b>Total Expenditures</b>	<b>\$856,600</b>		

B. Does Warrensburg 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 : Warrensburg Village  
 Unit Code : 055/060/32

**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
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Current Assets

101t	Cash and Cash Equivalent	\$232,721	\$737,157	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$0	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	(\$142,667)	\$142,667	\$0	\$0

Non-Current Assets

116t	Capital Assets/Net of Accumulated Depreciation	\$162,307	\$1,799,049	\$0	\$0
117t	Other Capital Assets (Explain)	\$10,754	\$60,934	\$0	\$0
120t	Total Assets	\$263,115	\$2,739,807	\$0	\$0
150t	Deferred Outflow of Resources	\$0	\$0	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
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Current Liabilities

122t	All Payables	\$3,630	\$9,750	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0

Non-Current/Long Term Liabilities

129t	Due Within One Year	\$18,320	\$35,000	\$0	\$0
130t	Due Beyond One Year	\$21,753	\$1,290,000	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$43,703	\$1,334,750	\$0	\$0
155t	Deferred Inflow of Resources	\$0	\$0	\$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	\$132,988	\$534,983	\$0	\$0
148t	Net Position - Restricted	\$100,432	\$277,076	\$0	\$0
149t	Net Position - Unrestricted	(\$14,008)	\$592,998	\$0	\$0
146t	Total Net Position	\$219,412	\$1,405,057	\$0	\$0

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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									
201t	Property Tax	\$146,303	\$65,035	\$0	\$0	\$2,415	\$0	\$0	\$0
202t	Local Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Intergovernmental Receipts & Grants

211t	State Income Tax	\$131,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$90,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$43,741	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$9,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$8,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$3,660	\$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)	\$3,660	\$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

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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	\$4,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$9,194	\$561	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$0	\$0	\$0	\$0	\$440,520	\$0	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$440,520	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234g	Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234h	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234i	Highway or Bridge Tolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$443	\$404	\$0	\$0	\$1,359	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$59,853	\$0	\$0	\$0	\$164	\$0	\$0	\$0
240t	Total Receipts and Revenue	\$463,824	\$109,741	\$0	\$0	\$444,458	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	Report In Whole Numbers							Discretely Presented Component Units
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	
251t	General Government	\$292,020	\$60,509	\$0	\$0	\$0	\$0	\$0	\$0
251a	Financial Administration	\$133,150	\$59,782	\$0	\$0	\$0	\$0	\$0	\$0
251b	General Administrative Buildings	\$158,870	\$727	\$0	\$0	\$0	\$0	\$0	\$0
251c	Central Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252a	Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252b	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252c	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253t	Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$93,670	\$34,659	\$0	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$93,670	\$34,659	\$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

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Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Report In Whole Numbers					
					Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units	
257i	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257a	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258i	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$107,327	\$0	\$0	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$107,327	\$0	\$0	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$24,610	\$0	\$0	\$0	\$38,256	\$0	\$0	\$0	\$0
259a	Interest	\$24,610	\$0	\$0	\$0	\$38,256	\$0	\$0	\$0	\$0
259b	Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$115,566	\$0	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$115,566	\$0	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$89,983	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$410,300	\$95,168	\$0	\$0	\$351,132	\$0	\$0	\$0	\$0

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Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	Report In Whole Numbers							
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$53,524	\$14,573	\$0	\$0	\$93,326	\$0	\$0	\$0
302t	Operating transfers in	\$42,572	\$24,403	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	(\$23,406)	(\$116)	\$0	\$0	(\$43,453)	\$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)	\$72,690	\$38,860	\$0	\$0	\$49,873	\$0	\$0	\$0
307t	Previous year fund balance	(\$52,452)	\$27,326	\$0	\$0	\$1,355,184	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$20,238	\$66,186	\$0	\$0	\$1,405,057	\$0	\$0	\$0

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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	Report In Whole Numbers				Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
								Outstanding End of Year	Amount						
General Obligation Bonds	400	\$0	406	\$0	412	\$0	418	\$0	\$0	\$0					
Water	400a	\$0	406a	\$0	412a	\$0	418a	\$0	\$0	\$0				0.00%	0.00%
Electric	400b	\$0	406b	\$0	412b	\$0	418b	\$0	\$0	\$0				0.00%	0.00%
Transportation	400c	\$0	406c	\$0	412c	\$0	418c	\$0	\$0	\$0				0.00%	0.00%
Housing	400d	\$0	406d	\$0	412d	\$0	418d	\$0	\$0	\$0				0.00%	0.00%
Other (Explain)	400e	\$0	406e	\$0	412e	\$0	418e	\$0	\$0	\$0				0.00%	0.00%
Revenue Bonds	401	\$1,360,000	407	\$0	413	\$35,000	419	\$1,325,000	\$1,325,000	\$1,450,000					
Water	401a	\$1,360,000	407a	\$0	413a	\$35,000	419a	\$1,325,000	\$1,325,000	\$1,450,000		05/01/2044		2.75%	3.25%
Electric	401b	\$0	407b	\$0	413b	\$0	419b	\$0	\$0	\$0				0.00%	0.00%
Transportation	401c	\$0	407c	\$0	413c	\$0	419c	\$0	\$0	\$0				0.00%	0.00%
Housing	401d	\$0	407d	\$0	413d	\$0	419d	\$0	\$0	\$0				0.00%	0.00%
Other (Explain)	401e	\$0	407e	\$0	413e	\$0	419e	\$0	\$0	\$0				0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0	\$0				0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0	\$0				0.00%	0.00%
Other (Explain)	404	\$62,127	410	\$0	416	\$22,054	422	\$40,073	\$40,073	\$34,512		05/18/2020		4.00%	4.00%
<b>Total Debt</b>	<b>405</b>	<b>\$1,422,127</b>	<b>411</b>	<b>\$0</b>	<b>417</b>	<b>\$57,054</b>	<b>423</b>	<b>\$1,365,073</b>							

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Debt Limitations and Future Debt

I certify that Warrensburg Village does not have Legal Debt Limitation

Based on Statute

Based on Other

Total Legal Debt Limitation: \$1,072,851

Total Debt Applicable to the limit: \$0

Legal Debt Margin: \$1,072,851

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above

Year Ending	Principal	Interest	Total
2021	\$35,000	\$37,269	\$72,269
2022	\$35,000	\$36,282	\$71,282
2023	\$35,000	\$35,294	\$70,294
2024	\$40,000	\$34,238	\$74,238
2025	\$45,000	\$33,031	\$78,031
2026-2030	\$230,000	\$145,775	\$375,775
2031-2035	\$260,000	\$110,975	\$370,975
2036-2040	\$300,000	\$71,588	\$371,588
<b>TOTAL</b>	<b>\$ 980,000</b>	<b>\$ 504,452</b>	<b>\$ 1,484,452</b>

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

65 IlCS 5 Illinois Municipal Code - Debt Limits in Municipalities of Less than 500,000 - 8.625%

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Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLRP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	2017	2018	2019	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)				12/31/2017	06/31/2018	12/31/2019			
500a	Reporting Date (RD)				12/31/2017	12/31/2018	12/31/2019			
500b	Measurement Date (MD)				12/31/2017	12/31/2018	12/31/2019			
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	\$0

Capital Outlay\*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Severage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$2,195
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.

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Explanation of Comments

Type	Explanation
112t	Interfunds (payable) receivable
117t	Govt Activities - \$10,754 = Land, BT Activities - \$60,934 = Land
215j	General - \$3,660 (public safety)
236t	General - \$59,583 (\$15,300 Franchise Fees, \$198 Cannabis Use Tax, \$43,377 Donations, \$708 Other), Enterprise - \$164 = Other Misc. Income
404t	Other Debt - Vehicle bank loans
416t	Vehicle Loan principal payments
AuthnDebtLimit	65 ILCS 5 Illinois Municipal Code - Debt Limits in Municipalities of Less than 500,000 - 8.625%
GEN	65 ILCS 5 Municipal Code - Debt Limits in Municipalities of Less Than 500,000 - 8.625%

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CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/ilcs/ilcs.asp](http://www.ilga.gov/legislation/ilcs/ilcs.asp)) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Individual Licensed Certified Public Accountant

Public Accounting Firm (IL License)

Professional Service Corporation (IL License)

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003284</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>SIKICH LLP</u>		
Address:	<u>1415 W Diehl Rd Ste 400</u>	Address 2:	_____
City:	<u>Naperville</u>	State:	<u>IL</u>
Phone:	_____	Ext:	_____
		Fax:	_____
Last Name:	<u>Lucas</u>	First Name:	<u>Chad</u>
		Ext:	_____
Phone:	<u>217-793-3363</u>	Title:	<u>Partner</u>
		E-Mail:	<u>chad.lucas@sikich.com</u>

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List of Error(s) still needing to be resolved

**Non-Critical**

Deferred Outflow of Resources?
Deferred Inflow of Resources?

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