

	Governmental Activities	Business- Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 510,458	\$ 114,406	\$ 624,864
Accrued Payroll	138,300	1,762	140,062
Retainage Payable	16,137	7,384	23,521
Interest Payable	90,012	10,303	100,315
Deposits Payable	301,401	80,595	381,996
Other Payables	64,883	7,384	72,267
Current Portion of Long-Term Debt	799,631	106,762	906,393
Total Current Liabilities	1,920,822	328,596	2,249,418
Noncurrent Liabilities			
Compensated Absences Payable	834,942	67,050	901,992
Net Pension Liability			
IMRF	644,111	171,922	816,033
Police Pension	29,528,037	-	29,528,037
Firefighters' Pension	20,408,669	-	20,408,669
Total OPEB Liability - RBP	55,445,348	-	55,445,348
General Obligation Alternate Revenue Source	2,160,000		2,160,000
Debt Certificates	4,790,000	615,000	5,405,000
Installment Contracts Payable	666,932	-	666,932
Total Noncurrent Liabilities	114,478,039	853,972	115,332,011
Total Liabilities	116,398,861	1,182,568	117,581,429
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	1,008,862	269,280	1,278,142
Deferred Items - Police Pension	418,642	-	418,642
Deferred Items - Firefighters' Pension	147,361	-	147,361
Property Taxes	561,000	-	561,000
Total Deferred Inflows of Resources	2,135,865	269,280	2,405,145
Total Liabilities and Deferred Inflows of Resources	118,534,726	1,451,848	119,986,574
NET POSITION			
Net Investment in Capital Assets	11,575,768	3,739,357	15,315,125
Restricted			
Public Safety	271	-	271
Motor Fuel Tax	368,675	-	368,675
Foreign Fire Insurance	8,604	-	8,604
Unrestricted (Deficit)	(86,362,336)	1,797,929	(84,564,407)
Total Net Position	\$ (74,409,018)	\$ 5,537,286	\$ (68,871,732)

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