

CITY OF HARVEY, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2013

	Capital Projects							Totals
	General	Debt Service	Road	Water	Economic Development	TIF 1 Dixie Square	Hotel/Motel	
ASSETS								
Cash and Investments								
Receivables - Net of Allowances								
Taxes		(3,977,405)	(550,929)	-	-	2,538,745	(4,330,928)	(361,851)
Accounts	7,469,243	2,244,865	-	-	-	(2,747)	-	9,763,726
Other	411,334	-	-	-	-	-	-	411,334
Due from Other Funds	200,563	-	601,930	-	-	-	-	802,493
Inventories	736,004	-	600,000	-	134,031	557,000	-	4,393,629
	695,455	-	-	-	-	-	-	695,455
Total Assets	9,512,599	(1,732,540)	651,001	-	134,031	3,092,998	(4,330,928)	15,704,786
LIABILITIES								
Accounts Payable	725,744	-	-	-	65,181	-	-	790,925
Accrued Payroll	727,833	-	-	-	-	-	-	727,833
Deposits Payable	639,048	-	-	-	-	-	-	639,048
Other Payables	529,859	195,746	-	-	-	-	-	725,605
Due to Other Governments	106,000	-	-	-	-	-	-	106,000
Due to Other Funds	20,114,315	561,478	-	-	-	-	-	21,400,795
Total Liabilities	22,842,798	757,224	-	-	65,181	-	-	24,390,205
DEFERRED INFLOWS OF RESOURCES								
Property Taxes	5,984,144	2,244,865	-	-	-	-	-	8,229,009
Total Liabilities and Deferred Inflows of Resources	28,826,943	3,002,088	-	-	65,181	-	-	32,619,214
FUND BALANCES								
Nonspendable	6,523,115	-	-	-	-	-	-	6,523,115
Restricted	7,731	(4,734,629)	-	-	-	3,092,998	-	6,124,037
Assigned	-	-	651,001	-	68,850	-	(4,330,928)	(3,611,077)
Unassigned	(25,845,190)	-	-	-	-	-	(105,314)	(25,950,504)
Total Fund Balances	(19,314,344)	(4,734,629)	651,001	-	68,850	3,092,998	(4,330,928)	(16,914,428)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	9,512,599	(1,732,540)	651,001	-	134,031	3,092,998	(4,330,928)	15,704,786

CITY OF HARVEY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended April 30, 2013

	Capital Projects								Totals
	General	Debt Service	Road	Water	Economic Development	TIF I Dixie Square	Hotel/Motel	Nonmajor	
Revenues									
Taxes	\$ 11,576,659	737,929	1	-	-	225,551	-	1,834,956	14,375,097
Licenses and Permits	859,549	-	-	-	-	-	-	-	859,549
Intergovernmental	5,778,528	-	-	-	-	-	-	589,757	6,368,285
Charges for Services	1,857,499	-	-	-	-	-	-	170,539	2,028,038
Fines and Forfeits	548,837	-	-	-	-	-	-	-	548,837
Interest	5,800	-	-	-	-	6,024	-	10,992	22,815
Miscellaneous	2,119,740	-	-	-	-	-	-	-	2,119,740
Total Revenues	22,746,612	737,929	1	-	-	231,575	-	2,606,244	26,322,361
Expenditures									
Current									
General Government	9,454,355	-	-	-	-	-	-	-	9,454,355
Public Safety	9,192,385	-	-	-	-	-	-	-	9,192,385
Public Works	5,191,716	-	-	-	-	-	-	570,558	5,762,274
Community Development	134,089	-	-	-	-	-	-	-	134,089
Capital Outlay	36,299	-	-	-	-	-	-	-	36,299
Debt Service									
Principal Retirement	-	180,000	-	-	-	-	-	-	180,000
Interest and Fiscal Charges	-	2,829,970	-	-	-	-	-	-	2,829,970
Total Expenditures	24,008,845	3,009,970	-	-	-	-	-	570,558	27,589,372
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,262,232)	(2,272,041)	1	-	-	231,575	-	2,035,686	(1,267,011)
Other Financing Sources (Uses)									
Debt Issuance	-	-	-	-	-	-	-	-	-
Disposal of Capital Assets	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(1,262,232)	(2,272,041)	1	-	-	231,575	-	2,035,686	(1,267,011)
Fund Balances - Beginning	(18,052,112)	(2,462,588)	651,000	-	68,850	2,861,423	(4,330,928)	5,616,937	(15,647,418)
Fund Balances - Ending	(19,314,344)	(4,734,629)	651,001	-	68,850	3,092,998	(4,330,928)	7,652,623	(16,914,429)

CITY OF HARVEY, ILLINOIS

Statement of Net Position - Proprietary Funds
April 30, 2013

	Business-Type Activities - Enterprise		
	Water	Nonmajor	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 19,512,321	846,381	20,358,701
Receivables - Net of Allowances			
Customer Billings	1,656,416	80,827	1,737,243
Unbilled Services	239,801	7,435	247,236
Other	704,202	-	704,202
Due from Other Funds	1,097,285	613,286	1,710,571
Total Current Assets	23,210,024	1,547,929	24,757,953
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	126,488	482,250	608,738
Depreciable Capital Assets	16,504,481	6,931,588	23,436,069
Accumulated Depreciation	(9,430,165)	(5,652,682)	(15,082,847)
Total Noncurrent Assets	7,200,804	1,761,156	8,961,960
Total Assets	30,410,829	3,309,085	33,719,914
LIABILITIES			
Current Liabilities			
Accounts Payable	12,364,429	124,896	12,489,325
Accrued Payroll	36,856	13,654	50,510
Accrued Interest Payable	49,440	-	49,440
Deposits Payable	438,671	-	438,671
Due to Other Funds	1,961,523	70,000	2,031,523
Current Portion of Long-Term Debt	873,296	6,116	879,412
Total Current Liabilities	15,724,215	214,666	15,938,880
Noncurrent Liabilities			
Compensated Absences Payable	130,124	1,143	131,267
General Obligation Bonds Payable - Net	4,252,706	-	4,252,706
Total Noncurrent Liabilities	4,382,830	1,143	4,383,973
Total Liabilities	20,107,044	215,808	20,322,853
NET POSITION			
Net Investment in Capital Assets		1,761,156	1,761,156
Unrestricted	10,303,784	1,332,120	11,635,904
Total Net Position	10,303,784	3,093,276	13,397,060

CITY OF HARVEY, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
Year Ended April 30, 2013

	Business-Type Activities - Enterprise		
	Water	Nonmajor	Totals
Operating Revenues			
Charges for Services	\$ 10,831,511	394,515	11,226,026
Miscellaneous	321,787	-	321,787
Total Operating Revenues	11,153,298	394,515	11,547,813
Operating Expenses			
Operations	10,279,003	324,927	10,603,930
Depreciation and Amortization	-	-	-
Total Operating Expenses	10,279,003	324,927	10,603,930
Operating Income (Loss)	874,295	69,588	943,883
Nonoperating Revenues (Expenses)			
Interest Income	82	10,931	11,013
Interest Expense	-	-	-
	82	10,931	11,013
Income (Loss) Before Transfers	874,214	80,519	954,896
Transfers In	-	-	-
Transfers Out	-	-	-
Change in Net Position	874,295	80,519	954,896
Net Position - Beginning	9,429,489	3,012,757	12,442,246
Net Position - Ending	10,303,784	3,093,276	13,397,142

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 11,576,659	11,286,000	11,576,659
Licenses and Permits	859,549	747,750	859,549
Intergovernmental	5,778,528	5,874,585	5,778,528
Charges for Services	1,857,499	1,942,725	1,857,499
Fines and Forfeitures	548,837	628,300	548,837
Interest	5,800	7,000	5,800
Miscellaneous	2,119,740	2,482,693	2,119,740
Total Revenues	22,746,612	22,969,053	22,746,612
Expenditures			
General Government	9,454,355	9,444,918	9,454,355
Public Safety	9,192,385	9,847,131	9,192,385
Public Works	5,191,716	4,632,650	5,191,716
Community Development	134,089	111,169	134,089
Capital Outlay	36,299	50,000	36,299
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	24,008,845	24,085,868	24,008,845
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,262,232)	(1,116,815)	(1,262,232)
Other Financing Sources			
Disposal of Capital Assets	-	-	-
Transfers In	-	-	-
Net Change in Fund Balance	(1,262,232)	(1,116,815)	(1,262,232)
Fund Balance - Beginning			(18,052,112)
Fund Balance - Ending			(19,314,344)

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Taxes			
Property	\$ 9,000,000	9,000,000	9,085,428
RE Transfer Tax	84,000	84,000	55,065
Utility	1,100,000	1,100,000	1,273,433
Telecommunication	850,000	850,000	955,541
Liquor	-	-	-
Franchise	180,000	180,000	151,154
Hotel/Motel	72,000	72,000	56,038
	<u>11,286,000</u>	<u>11,286,000</u>	<u>11,576,659</u>
Licenses and Permits			
Licenses			
Amusement	-	-	-
Vehicles	# 250,000	250,000	222,879
Liquor	75,000	75,000	122,675
Business	65,000	65,000	68,258
Landlord	100	100	-
Vending Machines	11,000	11,000	10,385
Contractors	28,000	28,000	30,100
Other	400	400	255
Permits		-	
Building	300,000	300,000	400,382
Electric	6,300	6,300	1,255
Public Hearing/Special Use	1,400	1,400	800
Plumbing	4,200	4,200	570
Other	6,350	6,350	1,991
	<u>747,750</u>	<u>747,750</u>	<u>859,549</u>
Intergovernmental			
Federal/State Grant	300,000	300,000	538,413
Replacement Tax	701,000	701,000	699,773
State Sales Tax	# 2,353,585	2,353,585	1,853,782
State Income Tax	2,150,000	2,150,000	2,283,854
State Use Tax	370,000	370,000	402,706
TIF Reimbursement	-	-	-
	<u>5,874,585</u>	<u>5,874,585</u>	<u>5,778,528</u>

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Charges for Services			
Debris Usage/Mowing Fees	\$ 1,000	1,000	170
Refuse Collection Fees	1,617,840	1,617,840	1,540,697
Garbage Can Replacement Fee	4,800	4,800	4,863
Towing Collection Fees	40,000	40,000	42,910
Vacant Property Registration Fees	55,000	55,000	64,000
Public Safety Registration	37,500	37,500	35,096
Inspection Point of Sale	39,000	39,000	35,450
Birth/Death Certificate Fees	50,000	50,000	40,806
Zoning Fees	1,000	1,000	30
Lift Fees	-	-	-
Civil Service Testing Fees	1,000	1,000	6,025
Rental Unit Inspections	39,000	39,000	30,225
Photostats	14,500	14,500	15,033
Rents	35,000	35,000	39,415
Special Events	3,300	3,300	1,872
Other	3,785	3,785	907
	1,942,725	1,942,725	1,857,499
Fines and Forfeitures			
Housing Court	63,000	63,000	35,032
Drug Seizure Forfeitures	-	-	-
Police	540,000	540,000	513,330
Other	25,300	25,300	475
	628,300	628,300	548,837
Interest			
Investment Income	7,000	7,000	5,800
Miscellaneous			
Refunds/Reimbursements	448,000	448,000	108,372
Miscellaneous	2,034,693	2,034,693	2,011,368
	2,482,693	2,482,693	2,119,740
Total Revenues	22,969,053	22,969,053	22,746,612

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
General Government			
Mayor			
Personnel Services	\$ 60,000	60,000	55,542
Other Services/Expenditures	13,500	13,500	3,800
	73,500	73,500	59,342
Mayor's Office			
Personnel Services	155,000	155,000	171,604
Commodities	6,500	6,500	9,263
Contractual Services	135,000	135,000	291,957
Other Services/Expenditures	8,500	8,500	27,673
Equipment	3,500	3,500	198
	308,500	308,500	500,694
Legal Department			
Personnel Services	175,000	175,000	91,055
Commodities	600	600	-
Contractual Services	96,448	96,448	176,783
Other Services/Expenditures	-	-	-
	272,048	272,048	267,837
Aldermen			
Personnel Services	150,000	150,000	149,554
Other Services/Expenditures	97,200	97,200	89,381
	247,200	247,200	238,935
City Clerk			
Personnel Services	96,000	96,000	104,472
Commodities	3,500	3,500	3,484
Contractual Services	3,600	3,600	6,241
Other Services/Expenditures	8,208	8,208	3,918
Equipment	6,000	6,000	2,830
	117,308	117,308	120,944

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
General Government - Continued			
City Treasurer			
Personnel Services	\$ 16,800	16,800	16,640
Commodities	-	-	905
Contractual Services	2,772	2,772	4,189
Other Services/Expenditures	1,400	1,400	1,594
	20,972	20,972	23,328
Finance Department			
Personnel Services	-	-	-
Commodities	1,000	1,000	843
Contractual Services	661,300	661,300	490,500
Other Services/Expenditures	18,144	18,144	10,082
Equipment	2,000	2,000	-
	682,444	682,444	501,425
Planning and Development			
Personnel Services	462,000	462,000	304,456
Commodities	23,000	23,000	16,157
Contractual Services	76,500	76,500	69,132
Other Services/Expenditures	7,800	7,800	5,073
Equipment	70,312	70,312	-
	639,612	639,612	394,818
Miscellaneous Grant			
Other Services/Expenditures	150,136	150,136	206,204
Equipment	-	-	927
	150,136	150,136	207,130
Miscellaneous Appropriations/Specific Purpose			
Personnel Services	4,134,198	4,134,198	4,894,641
Contractual Services	750,000	750,000	832,136
Other Services/Expenditures	2,049,000	2,049,000	1,413,124
	6,933,198	6,933,198	7,139,901
Total General Government	9,444,918	9,444,918	9,454,355

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Personnel Services	\$ 5,451,750	5,451,750	3,271,886
Commodities	194,500	194,500	223,429
Contractual Services	286,000	286,000	2,133,832
Other Services/Expenditures	52,000	52,000	57,542
Equipment	50,000	50,000	12,880
	6,034,250	6,034,250	5,699,569
Fire Department			
Personnel Services	3,610,125	3,610,125	3,271,886
Commodities	10,450	10,450	10,459
Contractual Services	120,306	120,306	139,069
Other Services/Expenditures	39,000	39,000	45,783
Equipment	33,000	33,000	25,619
	3,812,881	3,812,881	3,492,816
Total Public Safety	9,847,131	9,847,131	9,192,385
Public Works			
Streets Administration			
Personnel Services	75,000	75,000	71,131
Commodities	518	518	89
Contractual Services	-	-	934
Other Services/Expenditures	-	-	1,318
	75,518	75,518	73,472
Street Maintenance Department			
Personnel Services	407,700	407,700	506,418
Commodities	199,000	199,000	188,819
Contractual Services	2,020,828	2,020,828	2,048,767
Other Services/Expenditures	554,000	554,000	416,440
Equipment	10,000	10,000	148,436
	3,191,528	3,191,528	3,308,879
Special Maintenance			
Personnel Services	-	-	16,376

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Public Works - Continued			
Vehicle Maintenance Division			
Personnel Services	\$ 139,530	139,530	157,325
Commodities	11,000	11,000	9,640
Contractual Services	-	-	-
Other Services/Expenditures	364,000	364,000	498,309
Equipment	-	-	-
	514,530	514,530	665,275
Public Property/Utility Maintenance			
Personnel Services	98,000	98,000	93,205
Commodities	4,000	4,000	392
Contractual Services	365,300	365,300	393,016
Other Services/Expenditures	383,774	383,774	641,101
	851,074	851,074	1,127,714
Total Public Works	4,632,650	4,632,650	5,191,716
Community Development			
Poet - Adult Grant/Youth Grant			
Personnel Services	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Services/Expenditures	-	-	-
	-	-	-
Community Center			
Personnel Services	97,119	97,119	74,578
Commodities	200	200	213
Contractual Services	13,700	13,700	58,998
Other Services/Expenditures	150	150	300
Equipment	-	-	-
	111,169	111,169	134,089
Total Community Development	111,169	111,169	134,089

CITY OF HARVEY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Capital Outlay			
General Government			
Office Furniture	\$ -	-	-
Equipment Purchase	-	-	-
Vehicle Purchase	-	-	29,094
City Wide Capital Projects	-	-	7,205
50/50 Sidewalk Program	50,000	50,000	-
Public Works			
Vehicles	-	-	-
Curb, Gutters and Sidewalks	-	-	-
Total Capital Outlay	50,000	50,000	36,299
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Debt Service	-	-	-
Total Expenditures	24,085,868	24,085,868	24,008,845

CITY OF HARVEY, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,231,879	3,231,879	737,929
Interest	15	15	-
Total Revenues	3,231,894	3,231,894	737,929
Expenditures			
Debt Service			
Principal Retirement	1,330,000	1,330,000	180,000
Interest and Fiscal Charges	3,182,741	3,182,741	2,829,970
Total Expenditures	4,512,741	4,512,741	3,009,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,280,847)	(1,280,847)	(2,272,041)
Other Financing Sources (Uses)			
Transfers In	1,280,847	1,280,847	-
Transfers Out	-	-	-
	1,280,847	1,280,847	-
Net Change in Fund Balance	-	-	(2,272,041)
Fund Balance - Beginning			(2,462,588)
Fund Balance - Ending			(4,734,629)

CITY OF HARVEY, ILLINOIS

Road - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ -	-	1
Expenditures			
Capital Outlay			
Capital Projects	-	-	-
Net Change in Fund Balance	-	-	1
Fund Balance - Beginning			651,000
Fund Balance - Ending			651,001

CITY OF HARVEY, ILLINOIS

Water - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ -	-	-
Expenditures			
Capital Outlay			
Capital Projects	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing (Uses)			
Transfers Out	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

CITY OF HARVEY, ILLINOIS

TIF I Dixie Square - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	225,551
Interest	-	-	6,024
Total Revenues	-	-	231,575
Expenditures			
Public Works			
Contractual Services	-	-	-
Other Services/Expenditures	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	231,575
Fund Balance - Beginning			2,861,423
Fund Balance - Ending			3,092,998

CITY OF HARVEY, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental Funds

April 30, 2013

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and Investments	\$ 2,114,488	-	3,844,178	5,958,666
Receivables - Net of Allowances				
Other Taxes	52,365	-	-	52,365
Due from Other Funds	893,919	-	1,472,675	2,366,594
Total Assets	3,060,772	-	5,316,853	8,377,625
LIABILITIES				
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	725,002	725,002
Total Liabilities	-	-	725,002	725,002
FUND BALANCES				
Restricted	3,060,771	-	4,697,165	7,757,936
Unassigned	-	-	(105,314)	(105,314)
Total Fund Balances	3,060,771	-	4,591,851	7,652,623
Total Liabilities and Fund Balances	3,060,771	-	5,316,853	8,377,625

CITY OF HARVEY, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended April 30, 2013

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues				
Taxes	\$ -	-	1,834,956	1,834,956
Intergovernmental	589,757	-	-	589,757
Charges for Services	170,539	-	-	170,539
Interest	12	-	10,980	10,992
Total Revenues	760,308	-	1,845,936	2,606,244
Expenditures				
Public Works	297,298	-	273,260	570,558
Capital Outlay	-	-	-	-
Total Expenditures	297,298	-	273,260	570,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	463,010	-	1,572,675	2,035,686
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Net Change in Fund Balances	463,010	-	1,572,675	2,035,686
Fund Balances - Beginning	2,597,761	-	3,019,176	5,616,937
Fund Balances - Ending	3,060,771	-	4,591,851	7,652,623

CITY OF HARVEY, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental - Special Revenue Funds
April 30, 2013

	Motor Fuel Tax	911 Emergency Surcharge Tax	Totals
ASSETS			
Cash and Investments	\$ 1,735,494	378,994	2,114,488
Receivables - Net of Allowances			
Other Taxes	52,365	-	52,365
Due from Other Funds	893,919	-	893,919
Total Assets	2,681,778	378,994	3,060,772
LIABILITIES			
Accounts Payable	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
FUND BALANCES			
Restricted	2,681,778	378,994	3,060,771
Unassigned	-	-	-
Total Fund Balances	2,681,778	378,994	3,060,771
Total Liabilities and Fund Balances	2,681,778	378,994	3,060,772

CITY OF HARVEY, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental - Special Revenue Funds
Year Ended April 30, 2013

	Motor Fuel Tax	911 Emergency Surcharge Tax	Totals
Revenues			
Intergovernmental	\$ 589,757	-	589,757
Charges for Services	-	170,539	170,539
Interest	12	-	12
Total Revenues	589,769	170,539	760,308
Expenditures			
Public Works	212,091	85,207	297,298
Capital Outlay	-	-	-
Total Expenditures	212,091	85,207	297,298
Net Change in Fund Balances	377,679	85,332	463,010
Fund Balances - Beginning	2,304,099	293,662	2,597,761
Fund Balances - Ending	2,681,778	378,994	3,060,771

CITY OF HARVEY, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 640,000	640,000	589,757
Interest	25	25	12
Total Revenues	640,025	640,025	589,769
Expenditures			
Public Works			
Contractual Services	105,000	105,000	212,026
Debt Service			
Interest and Fiscal Charges	-	-	65
Total Expenditures	105,000	105,000	212,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	535,025	535,025	377,679
Other Financing (Uses)			
Transfers Out	(176,000)	(176,000)	-
Net Change in Fund Balance	359,025	359,025	377,679
Fund Balance - Beginning			2,304,099
Fund Balance - Ending			2,681,778

911 Emergency Surcharge Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
911 Tax on User	\$ 272,000	272,000	170,539
Expenditures			
Public Safety			
Contractual Services	180	180	-
Capital Outlay			
Equipment	80,000	80,000	85,207
Total Expenditures	80,180	80,180	85,207
Net Change in Fund Balance	191,820	191,820	85,332
Fund Balance - Beginning			293,662
Fund Balance - Ending			378,994

CITY OF HARVEY, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental - Debt Service Funds
April 30, 2013

	1988 General Obligation	1994 MFT	1996 General Obligation	2002 MFT	Totals
ASSETS					
Cash and Investments	\$ -	-	-	-	-
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	-	-	-	-	-
Fund Balances					
Restricted	-	-	-	-	-
Total Liabilities and Fund Balances	-	-	-	-	-

CITY OF HARVEY, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental - Debt Service Funds

Year Ended April 30, 2013

	1988 General Obligation	1994 MFT	1996 General Obligation	2002 MFT	Totals
Revenues	\$ -	-	-	-	-
Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In					
Transfers Out	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-
Fund Balances - Beginning	-	-	-	-	-
Fund Balances - Ending	-	-	-	-	-

CITY OF HARVEY, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental - Capital Projects Funds
April 30, 2013

	Community Development	Special Assessment	Motor Fuel Tax	Dixie Sibley	TIF II Center Street	TIF III Cresco Business Park	TIF IV Wyman Gordon	TIF V RPM Business Park	Totals
Cash and Investments	\$ (105,314)	-	465,401	193,893	2,565,917	486,159	126,339	111,783	3,844,178
Due from Other Funds	-	-	-	-	712,675	360,000	-	400,000	1,472,675
Total Assets	(105,314)	-	465,401	193,893	3,278,592	846,159	126,339	511,783	5,316,853
ASSETS									
Liabilities	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	725,002	-	-	-	725,002
Due to Other Funds	-	-	-	-	725,002	-	-	-	725,002
Total Liabilities	-	-	-	-	725,002	-	-	-	725,002
Fund Balances	-	-	465,401	193,893	2,553,590	846,159	126,339	511,783	4,697,165
Restricted	(105,314)	-	-	-	-	-	-	-	(105,314)
Unassigned	(105,314)	-	465,401	193,893	2,553,590	846,159	126,339	511,783	4,591,851
Total Fund Balances	(105,314)	-	465,401	193,893	2,553,590	846,159	126,339	511,783	4,591,851
Total Liabilities and Fund Balances	(105,314)	-	465,401	193,893	3,278,592	846,159	126,339	511,783	5,316,853

LIABILITIES AND
FUND BALANCES

Liabilities

Accounts Payable
Due to Other Funds
Total Liabilities

Fund Balances

Restricted
Unassigned
Total Fund BalancesTotal Liabilities and
Fund Balances

CITY OF HARVEY, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental - Capital Projects Funds
Year Ended April 30, 2013

	Community Development	Special Assessment	Motor Fuel Tax	Dixie Sibley	TIF II Center Street	TIF III Cresco Business Park	TIF IV Wynman Gordon	TIF V RPM Business Park	Totals
Revenues									
Taxes/Grants	\$ 58,439	-	-	-	#####	133,612	-	15,783	1,834,956
Interest	3	-	-	-	10,407	530	-	40	10,980
Total Revenues	58,442	-	-	-	1,637,530	134,142	-	15,822	1,845,936
Expenditures									
Public Works	44,392	-	-	-	228,839	-	-	30	273,260
Net Change in Fund Balances	14,050	-	-	-	1,408,691	134,142	-	15,792	1,572,675
Fund Balances - Beginning	(119,364)	-	465,401	193,893	1,144,899	712,017	126,339	495,991	3,019,176
Fund Balances - Ending	(105,314)	-	465,401	193,893	2,553,590	846,159	126,339	511,783	4,591,851

CITY OF HARVEY, ILLINOIS

Community Development - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Federal/State Grant	\$ 55,000	55,000	58,439
Interest	20	20	3
Total Revenues	55,020	55,020	58,442
Expenditures			
Public Works			
Personnel Services	-	-	383
Contractual Services	-	-	-
Capital Outlay	55,000	55,000	44,009
Total Expenditures	55,000	55,000	44,392
Net Change in Fund Balance	20	20	14,050
Fund Balance - Beginning			(119,364)
Fund Balance - Ending			(105,314)

CITY OF HARVEY, ILLINOIS

Motor Fuel Tax - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay			
MFT Capital Project	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			465,401
Fund Balance - Ending			465,401

CITY OF HARVEY, ILLINOIS

TIF II Center Street - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	1,627,123
Interest	-	-	10,407
Total Revenues	-	-	1,637,530
Expenditures			
Public Works			
Other Services/Expenditures	-	-	228,839
Capital Outlay			
Equipment	-	-	-
Total Expenditures	-	-	228,839
Net Change in Fund Balance	-	-	1,408,691
Fund Balance - Beginning			1,144,899
Fund Balance - Ending			2,553,590

CITY OF HARVEY, ILLINOIS

TIF III Cresco Business Park - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	133,612
Interest	-	-	530
Total Revenues	-	-	134,142
Expenditures			
Public Works			
Other Services/Expenditures	-	-	-
Net Change in Fund Balance	-	-	134,142
Fund Balance - Beginning			712,017
Fund Balance - Ending			846,159

CITY OF HARVEY, ILLINOIS

TIF IV Wyman Gordon Business Park - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	-
Interest	-	-	-
Total Revenues	-	-	-
Expenditures			
Public Works			
Contractual Services	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			<u>126,339</u>
Fund Balance - Ending			<u><u>126,339</u></u>

CITY OF HARVEY, ILLINOIS

TIF V RPM Business Park - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	15,783
Interest	-	-	40
Total Revenues	-	-	15,822
Expenditures			
Public Works			
Contractual Services	-	-	30
Net Change in Fund Balance	-	-	15,792
Fund Balance - Beginning			495,991
Fund Balance - Ending			511,783

CITY OF HARVEY, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Water Sales	\$ 9,300,000	9,300,000	10,831,511
Other	232,000	232,000	320,101
Miscellaneous	300	300	1,686
Total Operating Revenues	9,532,300	9,532,300	11,153,298
Operating Expenses			
Operations			
Personnel Services	639,600	639,600	621,433
Commodities	# 125,050	125,050	79,612
Contractual Services	7,472,000	7,472,000	7,886,483
Other Services/Expenses	2,000	2,000	647
Equipment	25,000	25,000	4,917
Permanent Improvements	529,800	529,800	1,685,912
Depreciation and Amortization	400,000	400,000	-
Total Operating Expenses	9,193,450	9,193,450	10,279,003
Operating Income (Loss)	338,850	338,850	874,295
Nonoperating Revenues (Expenses)			
Interest Income	25	25	82
Interest Expense	(150,000)	(150,000)	-
	(149,975)	(149,975)	82
Income (Loss) Before Transfers	188,875	188,875	874,295
Transfers In	-	-	-
Change in Net Position	188,875	188,875	874,295
Net Position - Beginning			9,429,489
Net Position - Ending			10,303,784

CITY OF HARVEY, ILLINOIS

Combining Statement of Net Position

Nonmajor Enterprise Funds

April 30, 2013

	Pace Bus Terminal Parking	Metra Lot	Commuter Parking Lot	Sewer	Totals
ASSETS					
Current Assets					
Cash and Investments	\$ 6,006	872,669	604,551	(636,845)	846,381
Receivables - Net of Allowances					
Customer Billings	-	-	-	80,827	80,827
Unbilled Services	-	-	-	7,435	7,435
Due from Other Funds	6,000	(88,387)	36,000	659,673	613,286
Total Current Assets	12,006	784,282	640,551	111,090	1,547,929
Noncurrent Assets					
Capital Assets					
Nondepreciable Capital Assets	-	-	482,250	-	482,250
Depreciable Capital Assets	-	-	1,307,972	5,623,616	6,931,588
Accumulated Depreciation	-	-	(1,059,552)	(4,593,130)	(5,652,682)
Total Noncurrent Assets	-	-	730,670	1,030,486	1,761,156
Total Assets	12,006	784,282	1,371,221	1,141,576	3,309,085
LIABILITIES					
Current Liabilities					
Accounts Payable	-	-	124,896		124,896
Accrued Payroll	-	8,036	2,019	3,599	13,654
Due to Other Funds	-	-	-	70,000	70,000
Compensated Absences	-	6,116	-	-	6,116
Total Current Liabilities	-	14,152	126,915	73,599	214,666
Noncurrent Liabilities					
Compensated Absences	-	-	-	1,143	1,143
Total Liabilities	-	14,152	126,915	74,741	215,808
NET POSITION					
Net Investment in Capital Assets	-	-	1,113,736	-	1,113,736
Unrestricted	12,006	770,130	130,570	1,066,834	1,979,541
Total Net Position	12,006	770,130	1,244,306	1,066,834	3,093,276

CITY OF HARVEY, ILLINOIS

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

Year Ended April 30, 2013

	Pace Bus Terminal Parking	Metra Lot	Commuter Parking Lot	Sewer	Totals
Operating Revenues					
Charges for Services	\$ 5,150	137,768	54,982	196,615	394,515
Operating Expenses	6,006	872,669	604,551		
Operations					
Personnel Services	-	52,580	52,576	43,554	148,711
Commodities	-	660	-	-	660
Contractual Services	21,098	12,289	1,952	140,217	175,556
Depreciation and Amortization	-	-	-	-	-
Total Operating Expenses	21,098	65,530	54,528	183,771	324,927
Operating Income (Loss)	(15,948)	72,239	454	12,843	69,588
Nonoperating Revenues					
Interest Income	10	10,810	111	-	10,931
Income (Loss) Before Transfers	(15,938)	83,049	565	12,843	80,519
Transfers Out	-	-	-	-	-
Change in Net Position	(15,938)	83,049	565	12,843	80,519
Net Position - Beginning	27,944	687,081	1,243,741	1,053,991	3,012,757
Net Position - Ending	12,006	770,130	1,244,306	1,066,834	3,093,276

CITY OF HARVEY, ILLINOIS

Pace Bus Terminal Parking - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 24,100	24,100	5,150
Operating Expenses			
Operations	6,006	872,669	604,551
Commodities	-	-	-
Contractual Services	7,400	7,400	21,098
Total Operating Expenses	7,400	7,400	21,098
Operating Income (Loss)	16,700	16,700	(15,948)
Nonoperating Revenues			
Interest Income	-	-	10
Change in Net Position	16,700	16,700	(15,938)
Net Position - Beginning			27,944
Net Position - Ending			12,006

CITY OF HARVEY, ILLINOIS

Metra Lot - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 150,000	150,000	137,768
Operating Expenses			
Operations	6,006	872,669	604,551
Personnel Services	118,700	118,700	52,580
Commodities	600	600	660
Contractual Services	28,200	28,200	12,289
Depreciation and Amortization	-	-	-
Total Operating Expenses	147,500	147,500	65,530
Operating Income (Loss)	2,500	2,500	72,239
Nonoperating Revenues			
Interest Income	13,000	13,000	10,810
Change in Net Position	15,500	15,500	83,049
Net Position - Beginning			687,081
Net Position - Ending			770,130

CITY OF HARVEY, ILLINOIS

Commuter Parking Lot - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 55,000	55,000	54,982
Operating Expenses			
Operations	6,006	872,669	604,551
Personnel Services	21,900	21,900	52,576
Commodities	300	300	-
Contractual Services	5,100	5,100	1,952
Depreciation and Amortization	-	-	-
Total Operating Expenses	27,300	27,300	54,528
Operating Income (Loss)	27,700	27,700	454
Nonoperating Revenues			
Interest Income	100	100	111
Income (Loss) Before Transfers	27,800	27,800	565
Transfers Out	-	-	-
Change in Net Position	27,800	27,800	565
Net Position - Beginning			1,243,741
Net Position - Ending			1,244,306

CITY OF HARVEY, ILLINOIS

Sewer - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 200,000	200,000	196,615
Operating Expenses			
Operations	6,006	872,669	604,551
Personnel Services	50,000	50,000	43,554
Commodities	1,000	1,000	-
Contractual Services	201,000	201,000	140,217
Depreciation and Amortization	-	-	-
Total Operating Expenses	252,000	252,000	183,771
Operating Income (Loss)	(52,000)	(52,000)	12,843
Nonoperating Revenues			
Interest Income	-	-	-
Change in Net Position	(52,000)	(52,000)	12,843
Net Position - Beginning			1,053,991
Net Position - Ending			1,066,834