

VILLAGE OF LAKE ZURICH
Board of Trustees
70 East Main Street

Monday, October 7, 2013, 7:00 p.m.

A G E N D A

- 1. CALL TO ORDER**
- 2. ROLL CALL:** Mayor Thomas Poynton, Trustee Jim Beaudoin, Trustee Jeff Halen, Trustee Mark Loewes, Trustee Dana Rzeznik, Trustee Jonathan Sprawka, and Trustee Dan Stanovich.
- 3. PLEDGE OF ALLEGIANCE**
- 4. PUBLIC COMMENT**
(This is an opportunity for residents to comment briefly on matters included on the agenda and otherwise of interest to the Board of Trustees.)
- 5. PRESIDENT'S REPORT**
(This is an opportunity for the Mayor to report on matters of interest to the Village.)
 - A. Community Update**
 - B. Proclamation for Red Ribbon Week**
- 6. CONSENT AGENDA**
(These titles will be read by the Village Clerk and approved by a single Roll Call Vote. Any item may be pulled from the Consent Agenda for discussion by any member of the Board)
 - A. Approval of Minutes of the Village Board Meeting, September 16, 2013**
 - B. Approval of Release of the Minutes of the Village Board Meeting Executive Session Dated December 3, 2012**
 - C. Approval of Ordinance Disposing of Personal Property Owned by the Village**
(Assign ORD. #2013-10-917)

Summary: Village Departments have identified various pieces of equipment and vehicles that are not in working order, would require repairs in excess of present market value, or are obsolete. This equipment is therefore no longer useful and should be disposed of in accordance with State Statutes.
 - D. Approval of the Purchase of Two 2014 Ford F-250 Pickup Trucks**

Summary: The current approved budget and Fleet Replacement Program includes funds for the replacement of two pickup trucks within the Public Works Division. Staff seeks Village Board approval to purchase two 2014 Ford F-250 pickup trucks from Currie Motors for \$22,292 each, for a total of \$44,584, using the Suburban Purchasing Cooperative Contract.

E. An Ordinance Granting a Variation for 53 Park Avenue
(Assign ORD. #2013-10-918)

Summary: The residents at 53 Park Avenue are seeking relief from zoning code requirements so they can reduce the minimum required interior side yard setback for a driveway paving project. The Zoning Board of Appeals has reviewed and unanimously recommended that the Board of Trustees approve the request to reduce the setback requirement from 3 feet to 0 feet. The adjacent property owners do not object to this request.

F. An Ordinance Granting a Special Use Permit for AT&T Antenna Co-Location
(Assign ORD. #2013-10-919)

Summary: AT&T has filed an application for a Special Use Permit for the co-location of a personal wireless services antenna on an existing cell tower at 511 Capital Drive. The Plan Commission has reviewed and unanimously recommended that the Board of Trustees approve this Special Use Permit.

G. Ordinances Amending the Village Liquor Code and Granting License to “On-Occasion Catering and Events”

Summary: “On-Occasion Catering and Events” has applied for a Class “O” Off-Site Catering Liquor License. In order to issue a liquor license, Village Board action is necessary to amend the number of authorized Village Liquor Licenses. This agenda item includes the approval of two separate Ordinances, one amending the number of authorized Liquor Licenses and one specifically granting a Class “O” Liquor License to “On-Occasion Catering and Events.”

An Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Amend the “Number of Licenses” (Assign ORD. #2013-10-920)

An Ordinance Amending Section 3-3B-14 of Chapter 3 of Title 3 of the Village Code of the Village of Lake Zurich to Increase the Number of Authorized Liquor Licenses (Assign ORD. #2013-10-921)

Recommended Action: Motion to approve the Consent Agenda as presented. (Roll Call Vote)

7. OLD BUSINESS

(This agenda item includes matters for action by the Board of Trustees.)

A. Downtown Development Proposal for Block A (Trustee Loewes)

Summary: At the September 16 meeting, the Village Board tabled consideration of the proposal by LZ Promenade LLC to the October 7 meeting for additional staff analysis and review.

Recommended Action: Staff is unable to make a positive recommendation for acceptance of the proposal based on the project’s financial projections as currently presented.

8. NEW BUSINESS

(This agenda item includes matters coming to the Board of Trustees for discussion and possible action.)

A. Semi-Monthly Warrant Register Dated October 7 2013, Totaling \$1,516,011.78
(Trustee Halen)

Recommended Action: Motion to approve the semi-monthly warrant register dated October 7, 2013 totaling \$1,516,011.78. (Roll Call Vote).

B. Presentation of Comprehensive Annual Financial Report for Fiscal Year 2013
(Trustee Halen)

Summary: State law requires the Village publish, within six months of the closing of the fiscal year, a complete set of financial statements presented in conformity with generally accepted auditing standards by a firm of licensed certified public accountants. The Village has completed the annual audit with a clean opinion and hereby submits the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2013.

Recommended Action: A motion to approve and accept the Comprehensive Annual Financial Report for the fiscal year ended April 30, 2013.

9. TRUSTEE REPORTS

(This is an opportunity for Trustees to report on matters of interest to the Board of Trustees.)

10. VILLAGE MANAGER'S REPORT

(This is an opportunity for the Village Manager to report on matters of interest to the Board of Trustees.)

A. Bi-weekly Departmental Reports

11. ATTORNEY'S REPORT

(This is an opportunity for the Village Attorney to report on legal matters of interest to the Board of Trustees.)

12. DEPARTMENT HEAD REPORTS

(This is an opportunity for department heads to report on matters of interest to the Board of Trustees.)

13. ADJOURNMENT

Attachments: October Meeting Calendar
 Zoning Board of Appeals Agenda, October 17, 2013
 Police Pension Board Agenda, October 8, 2013

The Village of Lake Zurich is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe and participate in this meeting, or who have questions regarding the accessibility of the meeting or the Village's facilities, should contact the Village's ADA Coordinator at 847.438.5141 (TDD 847.438.2349) promptly to allow the Village to make reasonable accommodations for those individuals.

Thomas M. Poynton
Village Mayor
70 E. Main Street
Lake Zurich, IL 60047



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mayor@LakeZurich.org
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Office of the Mayor

PROCLAMATION FOR RED RIBBON WEEK

WHEREAS, drug and alcohol abuse in the United States prevents millions of people from reaching their full potential at school, on the job and in their communities; and

WHEREAS, research indicates that young people who avoid the early use of alcohol, tobacco and other drugs are less likely to engage in self-destructive behaviors such as crime, delinquency and other harmful activities; and

WHEREAS, founded in 1988 in honor of undercover Drug Enforcement Agent Enrique "Kiki" Camarena who was kidnapped, tortured and murdered by members of a drug gang in Mexico on February 7, 1985, National Red Ribbon Week is designed to raise awareness of the dangers of drug use while encouraging all citizens to take an active role in their community drug prevention activities; and

WHEREAS, in conjunction with the Ela Coalition Against Youth Substance Abuse the 2013 observance of Red Ribbon Week provides residents of Ela Township and Lake Zurich the opportunity to demonstrate their commitment to healthy, drug-free lifestyles by wearing and displaying red ribbons.

NOW, THEREFORE, I, Thomas Poynton, Village President of the Village of Lake Zurich, do hereby proclaim October 23 – 31, 2013 as RED RIBBON WEEK throughout the Village of Lake Zurich, and encourage all citizens to work together in making our community a healthy and safe place to live.

Dated this 7th day of October, 2013.

In witness whereof, I have hereunto set my hand and caused the official Seal of this Village to be affixed.

Tom Poynton, Mayor of Lake Zurich



UNAPPROVED
VILLAGE OF LAKE ZURICH BOARD OF TRUSTEES
REGULAR MEETING
70 East Main Street
Monday, September 16, 2013, 7:00 p.m.

- 1. CALL TO ORDER** by Mayor Tom Poynton at 7.00pm.
- 2. ROLL CALL:** Mayor Thomas Poynton, Trustee Jim Beaudoin, Trustee Jeff Halen, Trustee Mark Loewes, Trustee Dana Rzeznik, Trustee Jonathan Sprawka, and Trustee Dan Stanovich. Also present: Village Manager Jason Slowinski, Village Attorney Scott Uhler, Community Services Dir. Mike Earl, I/T Dir. Michael Duebner, Police Chief Pat Finlon, Fire Chief Dave Wheelock, Building/Zoning Manager Dan Peterson, Park Manager Dave Peterson.
- 3. PLEDGE OF ALLEGIANCE**
- 4. PUBLIC COMMENT**
Don Mason, 6 Stanton Court, addressed the Board on his concerns with item II A of the Building and Zoning Dept.'s report under agenda item #10A, re: meeting with owners of the Cummings property. Village Manager Jason Slowinski responded that there is no development proposed and consideration would be given to wetlands/flooding in any future land use.
Elise Vauk, addressed the Board on her concerns with the proposed liquor license Ordinance #2013-09-914.
Jim Tarbet, 1195 Cedar Creek Dr, addressed the Board on the proposed liquor license ordinance #2013-09-914, demolition of downtown buildings, and the success of the Rock the Block event.
Fred Robinson, Copper Fiddle Distillery, addressed the Board on the successful Rock the Block event, proposed videogaming/liquor license and the ordinance language of the craft distillery ordinance.
Nathan Trout, of Wauconda and Quentin Bible Church, addressed the Board on the proposed liquor license Ordinance #2013-09-914.
Kelly Pederson, On Occasion Catering, addressed the Board on the proposed Ordinance 2013-09-915 late fees.
Mayor Thomas Poynton pointed out that video-gaming approval was not on the meeting's agenda.
- 5. PRESIDENT'S REPORT**
 - A. Community Update:** Mayor Poynton reported on the successful "Rock the Block" event on 9/14/13 and he thanked the committee and sponsors.
 - B. Oath of Office for Captain David Borst:** Fire Chief Wheelock introduced Capt. Borst who introduced his family and friends.
 - C. Oath of Office for Firefighter / Paramedics:** Fire Chief Wheelock introduced the four FF/Paramedics.
 - Douglas Erb
 - Spencer Cornell
 - Kevin Michehl
 - Jeff HallThe firefighters introduced their family and friends after their oaths.
 - D. Proclamation for Fire Prevention Week**

6. CONSENT AGENDA

- A. Approval of Minutes of the Village Board Meeting, September 3, 2013**
- B. Approval of Project Award to PJ's Windows and Doors for Window Replacement at Fire Station 1 in the Amount of \$17,500.**

Summary: There is \$20,000 approved in the current fiscal year budget for window replacement at fire station #1. After a competitive bid process, staff is recommending the project be awarded to PJ's Windows and Doors as the lowest responsible bidder in the amount of \$17,500.

- C. Consideration of Bids for CN Railroad Chain Link Fence**

Summary: To mitigate the effects of increased train traffic on the Canadian National railroad and in addition to the concrete noise wall currently being constructed, there is a need for a chain link fence along School District 95 property to prohibit foot traffic from crossing the railroad. After a competitive bid process, staff is recommending the fence installation project be awarded to Durabilt Fence in the amount of \$19,385.

- D. An Ordinance Amending the Village Code to Authorize the Waiver of Certain Permit Fees in the Event of Declared Emergencies (Assign ORD. # 2013-09-910)**

Summary: At the September 3, 2013 Village Board meeting, Trustees directed staff to prepare the attached Ordinance authorizing the Village Manager, during a declared emergency, to waive certain permit fees. The attached Ordinance will allow a fee waiver to be implemented immediately after an emergency is declared, allowing for greater certainty and more timely aid to Lake Zurich residents.

Recommended Action: Motion made by Trustee Halen, seconded by Trustee Sprawka, to approve the Consent Agenda as presented.

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

7. OLD BUSINESS

- A. Downtown Development Proposal for Block A**

Summary: In May 2013, the Village entered into an Agreement of Understanding to give LZ Promenade, LLC exclusive rights to propose a development for the property located on Block A in downtown Lake Zurich. As part of this agreement, LZ Promenade was required to submit comprehensive development plans to allow the Village to evaluate whether the project is acceptable. Staff has analyzed the proposal from LZ Promenade and documented several areas of deficiency.

Recommended Action: Given the deficiencies of the project proposal, staff is unable to make a positive recommendation for acceptance of the proposal. Staff recommends that the Village Board reject the proposed development from LZ Promenade.

Mr. John Breugelmans addressed the Board and asked for thirty minutes to present but Mayor Poynton stated that he could have twenty minutes. Mr. Breugelmans stated that the village staff had delayed the process by not responding to his submitted documents in a timely manner. He then rebutted the first four items in the staff's memo on deficiencies in several areas on agenda item # 7A – (a) cost of construction, (b) financial capability, (c) significant cost to the village and (d) record of success.

Village of Lake Zurich Board of Trustees Regular Meeting. Monday, September 16, 2013.

On item (a) he stated that Teska's figures were based on using union labor which he did not use and Teska's figures were misleading and unprofessional. Mr. Breugelmans introduced Mr. Kline of Kline Construction who corroborated Mr. Breugelmans figures.

On item (c) Mr. Breugelmans addressed the issue of selling the land, waiving permit fees and abatement of real estate taxes for ten years. He cited other properties in the TIF district that received incentives from the village. Mr. Breugelmans stated that the abatement could be only four years.

On item (d) Mr. Breugelmans said that it was a slanderous statement about the project in Algonquin and he wanted a public apology.

Mr. Breugelmans asked the Board to come up with a resolution to go forward with the proposed development.

The Board then discussed the LZ Promenade, LLC's proposal and the staff's recommendation. Mr. Breugelmans answered the Board's questions on financing the project. Trustee Rzeznik gave a timeline and stated she had reviewed the application and the dates submitted which were unorganized and incomplete. Ms. Rzeznik stated that the Board should learn from past mistakes and proceed with Teska's recommendation of an RFQ. Trustee Halen's concerns were on the financing of the project and the waiving of permit fees. Trustee Sprawka stated that it takes too long to get things done in the village, he wished to see the project go to the Plan Commission and he was concerned about rejecting the proposal and being seen as a schizophrenic board. Trustee Sprawka agreed with the other Board members on the financing and waiving of permit fees but still wanted to see it go through the process. Trustee Stanovich supported Trustee Sprawka's comments. Trustee Beaudoin asked if there was an option to renegotiate and Atty. Uhler advised the Board on their options. Trustee Beaudoin stated that it was a lose/lose for the residents with the tax abatement and could not support the proposal. Trustee Halen said that he supported the staff recommendation to reject the proposal and go with the RFQ. Trustee Sprawka stated that it was two pronged approach, there was financing and the Board could negotiate, and there was a full opportunity to reach a conclusion. Trustee Halen stated that he did not want to discount the staff's expert opinion and expertise. Trustee Beaudoin said that he would not be voting in favor of the proposal.

Mayor Poynton stated that he was disappointed that there was no visual presentation and he recommended, if the Board was agreeable, to table the item until the 10/7/13 meeting and asked Mr. Breugelmans to meet at 9am on Tuesday, September 17, 2013 with the Village Manager and himself to discuss the deficiencies in the proposal.

Motion was made by Trustee Sprawka, seconded by Trustee Beaudoin, to table the decision until the 10/7/13 meeting.

AYES: 5 Trustees Beaudoin, Halen, Loewes, Sprawka, Stanovich.

NAYS: 1 Trustee Rzeznik

ABSENT: 0

MOTION CARRIED.

B. Amendments of the Village Liquor Code

Summary: Various portions of the Village Code related to liquor control are in need of amendment in order to allow for the expansion of user types and to allow for the increased use of Village parks. At the September 3, 2013 meeting, the Village Board directed staff to address changes related to the clarity of proposed code language and

Village of Lake Zurich Board of Trustees Regular Meeting. Monday, September 16, 2013.

proposed liquor license fees. These concerns have been addressed in the six attached Ordinances. This agenda item requires six separate Village Board actions.

Trustee Rzeznik stated that the fees charged are if they are paid on time and the penalty is if paid late, she also asked that the license linked to video-gaming be put aside. Police Chief Pat Finlon explained that the late fee was true of all licenses.

Recommended Action #1: Motion made by Trustee Beaudoin, seconded by Trustee Sprawka, to approve an Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Add a New Class "N" Liquor License for a "Craft Distillery." ORD. # 2013-09-911

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

Recommended Action #2: Motion made by Trustee Beaudoin, seconded by Trustee Halen, to approve an Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Add a New Class "O" Liquor License for "Off-Site Catering."

ORD. # 2013-09-912

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

Recommended Action #3: Motion made by Trustee Beaudoin, seconded by Trustee Loewes, to approve an Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Add a New Class "P" Liquor License for a "Park-Private Party."

ORD. # 2013-09-913

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

Recommended Action #4: Motion made by Trustee Beaudoin, seconded by Trustee Loewes, to approve an Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Add a New Class "V" Liquor License for an Establishment with "Video-Gaming." ORD. # 2013-09-914

AYES: 5 Trustees Beaudoin, Halen, Loewes, Sprawka, Stanovich.

NAYS: 1 Trustee Rzeznik

ABSENT: 0

MOTION CARRIED.

Recommended Action #5: Motion made by Trustee Beaudoin, seconded by Trustee Halen, to approve an Ordinance Amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code to Amend the "Number of Licenses" and Related Amendments

ORD. # 2013-09-915

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

Recommended Action #6: Motion made by Trustee Beaudoin, seconded by Trustee Sprawka, to approve an Ordinance Amending Section 3-3B-14 of Chapter 3 of Title 3

Village of Lake Zurich Board of Trustees Regular Meeting. Monday, September 16, 2013.

of the Village Code of the Village of Lake Zurich to Increase the Number of Authorized Liquor Licenses. ORD. # 2013-09-916

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

8. NEW BUSINESS

A. Semi-Monthly Warrant Register Dated September 16 2013, Totaling \$370,009.01
Recommended Action: Motion made by Trustee Halen, seconded by Trustee Stanovich, to approve the semi-monthly warrant register dated September 16, 2013 totaling \$370,009.01.

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

9. TRUSTEE REPORTS

Trustee Rzeznik requested a report on the recent Rock the Block event and the Farmers Markets on the use of staff and staff hours, who authorized the expenses and which fund they had come from as she would appreciate this information.

10. VILLAGE MANAGER'S REPORT

A. Bi-weekly Departmental Reports

B. Financial Report for July 2013

11. ATTORNEY'S REPORT

There was none.

12. DEPARTMENT HEAD REPORTS

A. Finance Department: Post-Issuance Tax Compliance Report

B. Chief Wheelock announced the Open House on Sunday Oct. 6, 2013, 10-2 at Station #1

13. EXECUTIVE SESSION (5 ILCS 120/2 (c) (21) to Review of Approved Executive Session Minutes for Public Viewing

Motion to adjourn to Executive Session was made by Trustee Sprawka, seconded by Trustee Halen.

AYES: 6 Trustees Beaudoin, Halen, Loewes, Rzeznik, Sprawka, Stanovich.

NAYS: 0

ABSENT: 0

MOTION CARRIED.

Meeting adjourned to Executive Session at 9.02pm

Meeting reconvened at 9.15pm

The meeting was called to order in Open Session by Mayor Tom Poynton at 9.15pm

Village of Lake Zurich Board of Trustees Regular Meeting. Monday, September 16, 2013.

ROLL CALL: Mayor Thomas Poynton, Trustee Jim Beaudoin, Trustee Jeff Halen, Trustee Mark Loewes, Trustee Jonathan Sprawka, and Trustee Dan Stanovich and Village Clerk, Kathleen Johnson. Also present: Village Manager Jason Slowinski, Village Attorney Scott Uhler, I/T Dir. Michael Duebner and Police Chief Finlon.
Trustee Dana Rzeznik was absent and excused.

14. ADJOURNMENT

Motion to adjourn was made by Trustee Beaudoin and seconded by Trustee Sprawka.

AYES: 5 Trustees Beaudoin, Halen, Loewes, Sprawka, Stanovich.

NAYS: 0

ABSENT: 1 Trustee Rzeznik,

MOTION CARRIED.

Meeting adjourned at 9.16pm

Respectfully submitted: Kathleen Johnson, Village Clerk.

Approved by:

Mayor Thomas M. Poynton

Date.

70 E. Main Street
Lake Zurich, IL 60047



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MEMORANDUM

Date: October 1, 2013

To: Mayor and Village Board of Trustees

From: Jason T. Slowinski, Village Manager *JS*

Subject: **Release of Executive Session Minutes**

Issue: The Village is required to conduct a bi-annual review of Executive Session minutes for the purpose of determining whether any minutes may be released for public viewing. On September 16th, the Village Board met in executive session for the purpose of conducting a review of executive session minutes.

Analysis: The Village Board has reviewed all Executive Session minutes and recommends that the following minutes should be released for public viewing as there is no longer a need for confidentiality regarding the matters discussed:

December 3, 2012 Review of Executive Session Minutes

The Village Board has determined that the minutes from the following meetings remain confidential and held from public viewing as they relate to current or ongoing matters:

January 21, 2008	Litigation (partial)
May 12, 2008	Personnel (partial)
June 16, 2008	Personnel (partial)
June 29, 2009	Personnel (partial)
July 6, 2009	Personnel (partial)
August 17, 2009	Personnel (partial)
October 5, 2009	Personnel (partial)
May 17, 2010	Personnel (partial)
October 17, 2011	Litigation, Purchase of Real Estate (partial)
February 6, 2012	Litigation, Collective Bargaining, Personnel
February 21, 2012	Litigation, Purchase of Real Estate, Personnel
February 27-28, 2012	Personnel
March 3, 2012	Personnel

RE: Release of Executive Session Minutes

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March 5, 2012	Litigation, Purchase of Real Estate, Personnel
March 19, 2012	Purchase of Real Estate, Litigation, Personnel
April 2, 2012	Real Estate, Litigation, Personnel (partial)
April 16, 2012	Acquisition of Real Estate
April 26, 2012	Acquisition of Real Estate, Personnel
June 4, 2012	Acquisition of Real Estate
June 18, 2012	Personnel
June 25, 2012	Real Estate
July 16, 2012	Personnel, Litigation, Disposal of Property
August 6, 2012	Personnel
September 4, 2012	Real Estate (partial)
October 1, 2012	Personnel
December 17, 2012	Personnel
February 4, 2013	Personnel
February 19, 2013	Litigation, Personnel
March 4, 2013	Collective Bargaining

Recommendation: Staff recommends approving the release of the minutes from the 12/3/12 executive session meeting as noted above and that the remaining executive session minutes continue to be held from public view.

70 E. Main Street
Lake Zurich, IL 60047



AGENDA ITEM

6C

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MEMORANDUM

Date: September 26, 2013

To: Jason T. Slowinski, Village Manager

From: J. Michael Duebner, Director of Technology

Subject: Disposal of Surplus Property

Issue: Village Departments have identified various pieces of equipment and vehicles that are not in working order, would require repairs in excess of present market value, or are obsolete. This equipment is therefore no longer useful to the Village and should be disposed of in accordance with Illinois Municipal Code 65 ILCS 5/11-76.4.

Analysis: The surplus equipment listed in Exhibit A has been stripped of any useful parts and the remainder is of no further use to the Village and will be disposed of as indicated.

Recommendation: Staff recommends approval of an ordinance declaring the listed equipment no longer necessary or useful to the Village in accordance with Illinois Municipal Code 65 ILCS 5/11-76.4.

w/ Attachments:

Ordinance No

Surplus Property – Exhibit A

VILLAGE OF LAKE ZURICH
ORDINANCE NO. 2013-10-_____

AN ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL
PROPERTY OWNED BY THE VILLAGE OF LAKE ZURICH

WHEREAS, pursuant to 65 ILCS 5/11-76.4 and in the opinion of a simple majority of the corporate authorities holding office in the Village of Lake Zurich Lake County, Illinois, ("Village") it is no longer necessary, useful, or for the best interests of the Village to retain ownership of the personal property hereinafter described; and

WHEREAS, it has been determined by the President and the Board of Trustees of the Village of Lake Zurich to dispose of said personal property in the manner described in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Lake Zurich, Lake County and the State of Illinois, as follows:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this Ordinance as findings of the President and Board of Trustees.

Section 2. Disposal of Surplus Property. The President and Board of Trustees find that the personal property described as follows in Exhibit A and by this reference incorporated into this Ordinance (the "Property") is no longer necessary or useful to the Village, and thus the Village Manager for the Village of Lake Zurich is hereby authorized to direct the sale or disposal of the property in the manner most appropriate to the Village consistent with 65 ILCS 5/11-76.4. The Village Manager should report to the Village Board of Trustees the results of the property disposition. The property shall be sold "as is."

Section 3. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED this _____ day of _____ 2013.

AYES:

NAYS:

ABSENT:

APPROVED this 7th day of October, 2013.

By: _____
Thomas Poynton, Village President

SEAL

ATTEST:

Kathleen Johnson, Village Clerk

Published: _____

Disposal of Surplus Property
(Exhibit A)

Quantity	Description	Serial No	Disposition
1	Gateway EV700AA Monitor	LIC21706629	E-Waste Recycle
1	Gateway Mini-Tower	0027501334	E-Waste Recycle
1	HP MFP Printer	CN12BF20KV	E-Waste Recycle
1	HP 2200 Printer	CNGRG93922	DID
1	HP 4650 Printer	JPFAB07744	DID
1	HP DesignJet 755CM	ESB7910878	E-Waste Recycle
1	Panasonic Monitor CT-1384VY	LB61630195	E-Waste Recycle
1	Panasonic Monitor CT-1384VY	LB60320281	E-Waste Recycle
1	Panasonic Monitor CT-1384VY	MB61550020	E-Waste Recycle
1	Panasonic Monitor CT-1384VY	MB61550141	E-Waste Recycle
1	Leightronix Mini-T-Pro	01828MTP	E-Waste Recycle
1	Texscan MSI CGI	0691838	E-Waste Recycle
2	Sony ¼" video tape deck		E-Waste Recycle
2	Sony SVHS video tape deck		E-Waste Recycle
1	Panasonic video switcher		E-Waste Recycle
2	Panasonic 5100 HS cameras		E-Waste Recycle
2	Panasonic Pan/Tilt Head		E-Waste Recycle
2	Acer AcerPower SP Mini-Tower	N/A	E-Waste Recycle
4	Intel NEXlink server chassis	N/A	E-Waste Recycle
1	Gateway 920 server chassis	0029690387	E-Waste Recycle
1	Holmatro Combi-Tool	20029513915	State Fire Marshall
1	Holmatro Cutter		State Fire Marshall
1	Holmatro Ram		State Fire Marshall
2	Holmatro 32' hoses		State Fire Marshall
1	Green Huffy Superia mountain	2013-06045	Auction
1	Black/Yellow Trek 20" boys bike	2012-08098	Auction
1	Chrome/red bike	2012-07921	Auction
1	Pink 5-gear Pacific Windstorm girls	2012-08327	Auction
1	Green BMX style bike	2012-08550	Auction
1	Black/blue Tony Hawk BMX boys	2012-04409	Auction
1	Purple Next Tropical Splash BMX girls	2012-07677	Auction
1	Blue/white Royce-Union mountain	2013-02011	Auction
1	Gray Mongoose Rebel BMX	2013-02589	Auction
1	Red Road master White Fury mnt	2013-04462	Auction
1	Blue Rivers Eagle FS Elite 18 speed	2013-06357	Auction

Quantity	Description	Serial No	Disposition
1	White/black Schwinn Crossfit	2013-05898	Auction
1	26" Black Huffy mountain bike	2013-05706	Auction
1	18 cu.ft. Frigidaire (non-working)		TBD
1	Sanyo mini-fridge (non-working)		TBD
1	Echo SRM-2400SB Weed Trimmer	502483	TBD
1	2005 Ford Crown Vic 96K Miles	2FAFP71W85X147232	Auction
1	2001 Chevrolet K2500HD 125K Miles	1GCHK24U21Z257051	Auction

70 E. Main Street
Lake Zurich, IL 60047



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MEMORANDUM

Date: September 30, 2013

To: Jason T. Slowinski, Village Manager

From: Steven Paulus, Fleet Services Superintendent

Subject: New Truck Purchase

Issue: The purchase of two new pickup trucks as a replacement of a pickup truck for Public Works, General Services Division and a pickup truck in the Utilities Division.

Analysis: Proposed is the replacement of truck #336, a 2000 Chevrolet K2500 with 131,000 miles. This vehicle has extensive corrosion to the point where the cab floors have been rebuilt for a short term repair. Maintenance costs have escalated over the past several years. The second truck to be replaced is truck #434, a 2001 Chevrolet K2500HD with 125,000 miles. This truck also has seen increased maintenance costs in recent years. This is a budgeted and planned replacement according to our Fleet Replacement Plan.

The new trucks will be used in all aspects of General Services' duties and Utilities Division duties. A snow plow (\$4,700 each) and hydraulic lift gate (\$3,200.00 each) will also be purchased separately. The total purchase for each truck is well below the budgeted amount of \$35,000.00 each.

Recommendation: Purchase two 2014 Ford F-250 Pickup Trucks from Currie Motors in the amount of \$22,292.00 each, for a total of \$44,584.00, using the Suburban Purchasing Cooperative Contract #103.

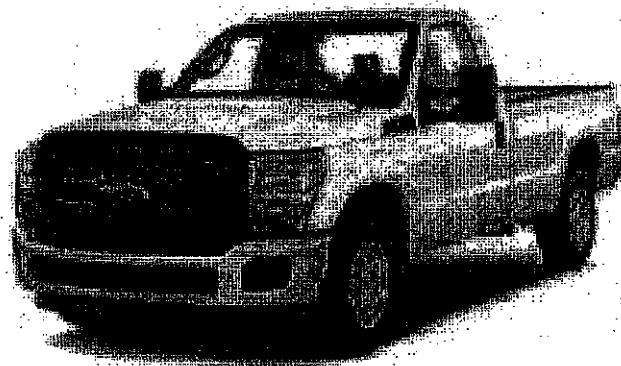
w/ Attachments: Description and Cost Breakdown of C2014 Ford-250 XL 4x2 Pick-up



2014 FORD F-250 XL 4X2

Pick Up

Contract# 103

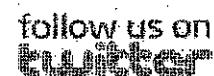


Currie Motors Fleet

"Nice People To Do Business With"

Your Full-Line Municipal Dealer
www.CurrieFleet.com

GOOD THRU: 01/21/2014



Currie Motors Frankfort

SPC Contract Winner

2014 Ford F-250 XL 4x2

Pick Up

Call Tom Sullivan (815) 464-9200

Standard Package: \$17,538.00

Warranty 3 Years 36, 000 miles Bumper to Bumper/ 5 Years 60,000 Power train

**Free Delivery With in 30 Miles from Point of
Purchaser's Billing Address**

Alternator – 157 Amps, Heavy Duty

**Axle – Twin I-Beam front axle with coil
spring suspension**

Non-Limited Slip Rear Axle

Battery – 72 Amp Hour

Engine – 6.2L 2-Valve V-8 E85

**Transmission – TorqShift 6-Speed SelectShift
Automatic O/D**

**Brakes – (ABS) With Advanced Trac Roll
Stability Control (SRW)**

8' Pick Up Bed

**Bumper – Front – black painted steel with
grained MIC top cover**

Grille – Black MIC

**Mirrors – Manually telescoping trailer tow
with manual glass & two-way fold**

Wheels – 17" Argent Painted Steel

Windows – fixed rear

Air Conditioning – manual

Audio – AM/FM/Clock

**Door Trim – Armrest/grab handle and
reflector**

Floor Covering – black vinyl

**Instrument Center – Multifunctional switch
message center with ice blue lighting (three
button message control on steering wheel)**

Manual door locks and windows

Rearview Mirror – 11.5" day/night

**Seats – HD vinyl 40/20/40 split bench with
center armrest, cupholder and storage, manual
lumbar support, driver side**

**Steering Wheel –black vinyl, telescoping
steering wheel/column**

**Sunvisors – Color coordinated vinyl, single
driver with pocket, single passenger with
insert**

**Airbags – Driver and passenger side,
passenger side deactivation switch**

GOOD THRU: 01/21/2014

Additional Options and Order Ford

Please enter the following:

Ford Fleet Number _____

Contact Name _____

Phone Number _____

Purchase Order Number _____

State Tax Exempt Number _____

PLEASE SUBMIT P.O. TO:

Currie Motors

9423 W. Lincoln Hwy

Frankfort, IL 60423

PHONE: (815)464-9200 FAX: (815) 464-7500

Contact Person: Tom Sullivan

CurrieFleet@gmail.com

www.CurrieFleet.com

Options – Cab Style

<input type="checkbox"/>	Super Cab with 6.5' Bed	1,912.00
<input type="checkbox"/>	Crew Cab with 6.5' Bed	3,135.00
<input type="checkbox"/>	Pick Up Box Delete (does not include spare)	-519.00
<input type="checkbox"/>	8' Bed (Super Cab/Crew Cab)	350.00

Options -- Powertrain

<input type="checkbox"/>	6.7L OHV Power Stroke Diesel	6,503.00
<input checked="" type="checkbox"/>	4x4 with Manual Transfer Case	2,678.00
<input checked="" type="checkbox"/>	Limited Slip Axle	350.00
<input type="checkbox"/>	Gaseous Prep (does not include Conversion)	315.00
<input checked="" type="checkbox"/>	Electronic Shift On the Fly	154.00
<input type="checkbox"/>	Engine Block Heater	45.00
<input type="checkbox"/>	PTO Provision (available with 6.7L Engine)	232.00
<input type="checkbox"/>	Engine Idle Shut Down (available with 6.7L Engine)	208.00
<input type="checkbox"/>	Dual Alternators (requires 6.7L Engine)	315.00
<input type="checkbox"/>	Extra HD Alternator	62.00
<input type="checkbox"/>		

Options – Suspension

<input checked="" type="checkbox"/>	Snow Plow Prep Package	71.00
<input type="checkbox"/>	Heavy Duty Front Suspension Package	104.00
<input type="checkbox"/>	FX4 Off Road Package	245.00
<input type="checkbox"/>	Skid Plates	83.00
<input type="checkbox"/>	5 th Wheel/Gooseneck Hitch Prep Package	307.00

<input checked="" type="checkbox"/>	Trailer Brake Controller	230.00
<input type="checkbox"/>	Tires-LT245/75Rx17E BSW A/T	104.00
<input checked="" type="checkbox"/>	Tires-LT265/70Rx17E OWL A/T	378.00
<input type="checkbox"/>	Spare Tire with Box Delete Option	350.00
<input type="checkbox"/>	Spare Tire Delete w/Pickup Bed	-71.00

Options – Exterior

<input type="checkbox"/>	Rear Camera	390.00
<input type="checkbox"/>	6" Black Molded Cab Steps	266.00
<input type="checkbox"/>	Exterior Back Up Chime	104.00
<input checked="" type="checkbox"/>	Day Time Running Lights	37.00
<input type="checkbox"/>	Manual Sliding Rear Window	104.00
<input type="checkbox"/>	Roof Clearance Lights	46.00
<input type="checkbox"/>	Tail Gate Step	311.00
<input checked="" type="checkbox"/>	Tough Bed Spray In Bed Liner	374.00
<input checked="" type="checkbox"/>	Reverse Vehicle Aid Sensor	203.00

Options – Interior

<input type="checkbox"/>	XL value Package	494.00
<input type="checkbox"/>	Power Equipment Group	706.00
<input type="checkbox"/>	Remote Start System (requires Power Equipment Group)	162.00
<input type="checkbox"/>	Rapid Heat Supplemental Cab Heater (requires 6.7L Engine and Dual Alternators)	208.00
<input type="checkbox"/>	Sync includes USB Port (requires Steering Wheel Controls and XL Value Package)	328.00
<input type="checkbox"/>	Steering Wheel Audio Controls	58.00
<input type="checkbox"/>	Air Conditioning Delete (call for details)	-706.00
<input type="checkbox"/>	Side Air Bags/Curtain Delete	-162.00
<input type="checkbox"/>	Frontal Passenger and Side Air Bags/Curtain Delete	-162.00
<input type="checkbox"/>	Cruise Control	195.00
<input checked="" type="checkbox"/>	Up Fitters Switches	104.00

Options – Additional

<input type="checkbox"/>	Powertrain Care 3 Year 100,000 Warranty 4x2 Gasoline Motor	1,030.00
<input type="checkbox"/>	Powertrain Care 3 Year 100,000 Warranty 4x4 Gasoline Motor with Snow Plow Prep	1,940.00
<input type="checkbox"/>	Rustproofing with Undercoating	395.00
<input type="checkbox"/>	4-Corner Strobes (requires Upfitters Switches)	750.00
<input type="checkbox"/>	8' Steel Service Body (requires Trailer Hitch)	5,403.00
<input type="checkbox"/>	7.5' Meyer Lot Pro Snow Plow	4,250.00
<input type="checkbox"/>	7.5' Boss Snow Plow	4,330.00
<input type="checkbox"/>	7.5' Western Snow Plow	4,330.00
<input type="checkbox"/>	Hand Held Controller	90.00

<input type="checkbox"/>	Snow Deflector	295.00
<input type="checkbox"/>	Ford Drop In Bedliner	295.00
<input type="checkbox"/>	Detailed CD Rom Shop Manual	295.00
<input checked="" type="checkbox"/>	Delivery Of More Than 30 Miles	175.00

Exterior

<input checked="" type="checkbox"/>	Vermillion Red	
<input type="checkbox"/>	Blue Jeans Metallic	
<input type="checkbox"/>	Pale Adobe Metallic	
<input type="checkbox"/>	Tuxedo Black	
<input type="checkbox"/>	Sterling Grey Metallic	
<input type="checkbox"/>	Ingot Silver Metallic	
<input type="checkbox"/>	Oxford White	
<input type="checkbox"/>	Green Gem	
<input type="checkbox"/>	Special Paint (minimum 5 units. No minimum for School Bus Yellow)	544.00

Interior

<input checked="" type="checkbox"/>	Steel 40/20/40 Vinyl	
<input type="checkbox"/>	Steel 40/20/40 Cloth	83.00
<input type="checkbox"/>	Steel 40/Console/40 Vinyl-No Armrest Included	295.00
<input type="checkbox"/>	Steel 40/Console/40 Cloth- No Armrest Included	427.00

Please contact us if we have missed an option

CurrieFleet@gmail.com

Please submit P.O. with Vehicle Order

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847) 438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: September 30, 2013

To: Jason T. Slowinski, Village Manager

From: Daniel A. Peterson, Building & Zoning Manager

Subject: Zoning Application for Dufer Residence – 53 Park Avenue

Issue: Karl and Janelle Dufer (the "Owners" and "Applicants"), collectively referred to as the Applicants of 53 Park Avenue are seeking relief from a certain zoning code requirement. Their driveway has existed as a compacted gravel surface with a 0 foot side yard setback for decades although they have only owned the property for a few years. They have been making improvements to the property and now wish to pave their driveway at the existing location. A variation is sought for relief from Zoning Code:

1. To reduce the minimum required interior side yard for a driveway pursuant to Subparagraph 3-111E6(k) of the Zoning Code, from 3 feet to 0 feet;

The Subject Property is currently in the Village's R-5 Single Family Zoning District.

Analysis: The Lake Zurich Zoning Board of Appeals conducted a public hearing on September 19, 2013, and unanimously recommended that the Board of Trustees approve the Application for side yard reduction for the driveway paving from 3 feet to 0 feet. The adjacent neighbor, John Bauer of 61 Park Avenue submitted a letter dated August 30, 2013 stating that he does not object to the variation sought.

Recommendations:

1. Approval of Variation. The Mayor and Board of Trustees, pursuant to the authority vested in them under the laws of the State of Illinois and Chapters 17 of the Lake Zurich Zoning Code, hereby approves An Ordinance Granting a Variation for 53 Park Avenue.

w/ Attachments: Ordinance Granting a Variation for 53 Park Avenue
 Staff Correspondence on 53 Park Avenue Application

ORDINANCE NO. 2013-_____

***An Ordinance Granting a Variation for
53 Park Avenue***

WHEREAS, Karl and Janelle Dufer (“Applicants”) are the owners of the property commonly known as 53 Park Avenue and legally described in Exhibit A attached hereto (the “Subject Property”); and

WHEREAS, the Applicants filed an Application with the Village of Lake Zurich dated August 27, 2013, (“Application”) seeking the following approval for paving a driveway;

- A. Reduction of the driveway interior side yard requirements from 3 feet to 0 feet pursuant to Lake Zurich Zoning Code Subparagraph 3-111E6(k);

WHEREAS, the Subject Property is zoned in the R-5 Single Family Residential District; and

WHEREAS, the Lake Zurich Zoning Board of Appeals conducted a public hearing on September 19, 2013, to consider the Application and all of the facts and circumstances affecting the application, including staff reports and recommendations, which the Zoning Board of Appeals has adopted as their own findings; and recommended approval subject to the conditions set forth in Section 2 of this Ordinance; and

WHEREAS, on October 7, 2013, the Mayor and Board of Trustees have considered the findings and recommendations of the Zoning Board of Appeals and have considered the recommendations of the Zoning Board of Appeals and Village staff, have considered all of the facts and circumstances affecting the Application, and have determined that the Application satisfies the applicable standards in the Lake Zurich Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Lake Zurich, Lake County, Illinois, as follows:

SECTION 1: The foregoing recitals are incorporated herein as findings of the Mayor and Board of Trustees.

SECTION 2: The Mayor and Board of Trustees does hereby grant to the Applicants a variation for the Subject Property reducing the minimum required interior side yard pursuant to Subparagraph 3-111E6(k) of the Zoning Code from 3 feet to 0 feet, to allow paving their driveway as indicated on the plat of survey subject to all of the following conditions:

- A. The grant of a variation does not authorize any work on the Subject Property, but rather merely authorizes the filing and processing of permits that may be required for such work. The Applicants shall submit all applicable building plans, and all other required materials, in a timely manner to the appropriate parties, which materials shall be prepared in compliance with all applicable Village codes and ordinances.

B. The Subject Property shall be developed in strict compliance with all applicable building and zoning codes and regulations except only as varied specifically hereby.

SECTION 3: The findings, recommendations and conditions of the Zoning Board of Appeals and staff reports and filings provided to the Zoning Board of Appeals are hereby accepted as the Board's own and shall be made a part of the official record for the Application and are attached hereto as Exhibit B.

SECTION 4: The variation granted in Section 2 of this Ordinance may be revoked by the Board of Trustees on the violation of any term, restriction, or condition of this Ordinance or of any applicable Village code or regulation.

SECTION 5: This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form (which publication is hereby authorized) as provided by law.

PASSED this _____ day of _____ 2013.

Voting Aye:

Voting Nay:

Absent:

Abstain:

APPROVED this _____ day of _____ 2013.

Thomas M. Poynton, Mayor

ATTEST:

Village Clerk Kathleen Johnson

(SEAL)

Published: _____

EXHIBIT A – LEGAL DESCRIPTION

53 Park Avenue

Lot 12 in F.H. Kuebker's First Addition to Prospect Park, being a Subdivision of part of the Northwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ and the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 20, Township 43 North, Range 10, East of the Third Principal Meridian, according to the plat thereof recorded October 19, 1907 as Document 114276 in Book "G" of plats, page 89, in Lake County, Illinois

EXHIBIT B – FINDINGS AND RECOMMENDATIONS

**Zoning Board of Appeals Findings and Recommendations to be
attached**

LAKE ZURICH ZONING BOARD OF APPEALS
FINDINGS & RECOMMENDATIONS
FOR DUFER RESIDENCE – 53 PARK AVENUE

September 19, 2013

The Zoning Board of Appeals recommends adoption of variation for the Dufer property, 53 Park Avenue, subject to and including the terms, conditions and findings contained in the attached Staff Reports dated September 13, 2013 for this matter with the following additions, changes and modifications:

No changes proposed to requested variation

 18 Sept 13

Vincent McCormack, Chairperson

**Building and
Zoning Dept.**

70 East Main Street
Lake Zurich, IL
60047



Phone(847)540-1698
Fax: (847) 540-1769
Web: www.volz.org

MEMORANDUM

TO: Chairman McCormack
Zoning Board of Appeals Members

FROM: Daniel A. Peterson
Building & Zoning Manager

DATE: September 13, 2013

RE: 53 Park Avenue – Dufer Residence

Karl and Janelle Dufer have lived at 53 Park Avenue with their family for a few years. They have made improvements to their property and have proposed paving their gravel driveway which shares a 0 foot side yard setback with their adjacent neighbor at 61 Park. They propose only paving the driveway to their fence that encloses their back yard. While there is a single stall detached garage in the rear yard, there is no driveway to it and the structure is used for household storage only. The Dufer's have agreed to pave the area behind the fence to the garage if the garage is ever used for vehicle storage.

The attached photo illustrates the level grade at the driveway area of both 53 and 61 Park. Also attached is a letter from the impacted adjacent owner at 61 Park indicating that he does not object to the variation.

Relief is sought from the following Zoning Code section:

- Zoning Code Subparagraph 3-111E6(k) to reduce the required interior side yard for a driveway from 3 feet to 0 feet

I submit this application and all pertinent documentation to the Zoning Board of Appeals for review and recommendation.

Enclosures

8/27/13 Application with cover letter and attachments
9/13/13 Zoning review
8/30/13 Letter from John Bauer, 61 Park Avenue



Tim Jackson, Chairperson, Plan Commission
Vincent McCormack, Chairperson, Zoning Board of Appeals
Village of Lake Zurich
Lake Zurich, IL 60047

Dear Sirs,

I am submitting to you my application for variance at my home at 53 Park Ave. in Lake Zurich. It is a single family home with a gravel driveway and I would like to have it paved with asphalt.

The gravel drive currently abuts my neighbors (John Bauer) gravel drive. Both driveways now have a 0' setback and have had so since I purchased the home in 2001. My driveway also terminates at the fence line at rear of house, rather than extending to garage at back of lot and I would like to maintain this driveway depth. The yard is grass to the garage which is being utilized as a storage shed and I would like it to remain this way. The "one car garage" has hinged barn style doors and is not suitable for parking cars without significant improvement.

Park Ave. is one of the oldest streets in town and there are numerous instances of setbacks less than currently required. My garage for instance is 1.3' from property line. These older neighborhoods were built without current setback requirements and as such, I believe that my application would be in keeping with the neighborhood,

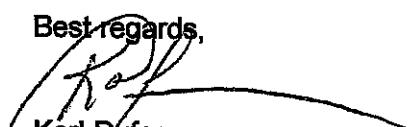
My neighbor, John Bauer, has no objections to this proposed variance. I have attached a letter from him indicating so.

Given the existing conditions, I am applying for a 0' side setback for paving to the depth of current driveway.

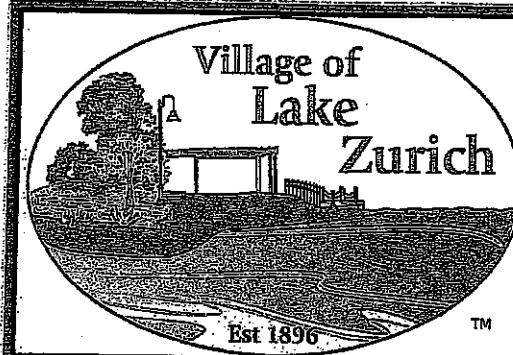
If you have any questions or need for further information, please contact me and I will respond immediately. Otherwise, I will be available at meetings to speak with you in person.

Thank you for your consideration.

Best regards,

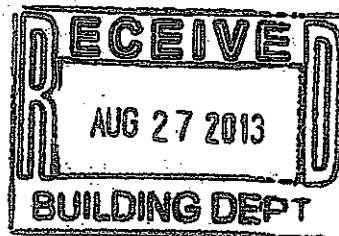

Karl Dufer

53 Park Ave.
Lake Zurich, IL 60047
847 414-5890
847 726-2184
overparkarl@att.net



ANNEXATION AND ZONING APPLICATION

Building & Zoning Department
Planning & Development Division
70 E. Main Street
Lake Zurich, IL 60047
Phone: (847) 540-1698
Fax: (847) 540-1769



(Please Type or Print)

1. Address of Subject Property: 53 Park Ave.

2. Legal description: Lot 12 Block _____ Subdivision F.H. Kuebler's Addition.

Please attach complete legal description and email a copy to planning staff at sam.hubbard@lakezurich.org (for PC) and to mary.meyer@lakezurich.org (for ZBA).

Property dimensions are: 65.95 ft. by 119.49 ft. = 9858.87 square feet

If more than two acres, then give area in acres: —

3. Property Identification number(s): 14-20-104-012

4. Owner of record is: Karl & Janelle Dufur Phone: (847) 726-2184

Fax: — E-Mail overparkarl@att.net

Address: 53 Park Ave, Lake Zurich, IL 60047

4. Applicant is (if different from owner): (same) Phone: —

Fax: — E-Mail —

Address: —

6. Applicant's interest in the property: owner
(owner, agent, contractor, Realtor, etc.)

7. THE FOLLOWING ACTION IS REQUESTED:

Please provide a detailed explanation in a separate cover letter, explaining each zoning standard as it relates to the following applications. For Lake Zurich Zoning Code visit volz.org and look under Planning & Development webpage.

A. VILLAGE BOARD APPLICATION TO ANNEX CERTAIN TERRITORY

All land annexed to the Village is classified automatically after such annexation in the R-1\2 Single Family Residential District. The owner must file an application for a Zoning Map amendment if he or she desires a different zoning classification for the Subject Property.

- Petition to Annex certain Territory (Please complete attached petition)
- Application to Annex certain Territory

B. PLAN COMMISSION APPLICATIONS

Zoning Code Map Amendment for _____

Zoning Code **Text** Amendment for _____

(See Section 18-103 of the Lake Zurich Zoning Code for specific standards. In general, The Plan Commission will evaluate the consistency of the proposed amendment with the purposes of the Zoning Code and the community need for the proposed amendment, uses, and development. If a specific parcel is the subject of this amendment, then provide the additional information listed in Section 18-103C.)

Special Use Permit/Amendment for _____

(See Section 19-103 of the Lake Zurich Zoning Code for specific standards. The Plan Commission also will consider whether the proposed special use is deemed necessary for the public convenience at the particular location and whether alternative locations have been evaluated.)

Site Plan Approval/Major Adjustment/Amendment

(See Section 20-103 of the Lake Zurich Zoning Code for specific standards.)

Exterior Appearance/Amendment

(See Section 21-103 of the Lake Zurich Zoning Code for specific standards.)

Planned Unit Development/Major Adjustment/Amendment

(Planned Unit Developments are a distinct category of special use and are intended to create a more desirable environment than through strict application of the zoning and subdivision regulations. See Section 22-105 of the Lake Zurich Zoning Code for specific standards. Please list all the 'modifications' requested in the cover letter. Planned Unit Developments also require the provision of compensating amenities to the Village.)

Preliminary and Final Plat of Subdivision/Amendment

(See Sections 10-5-2 and 10-5-9 of the Land Development Code for specific standards.)

Modification to the Land Development Code (includes retaining walls more than 2 feet in height)

(See Section 10-6-18 of the Land Development Code for specific standards.)

C. ZONING BOARD OF APPEALS APPLICATION

Variation for Reduce side yard set back of 3' to 0'
for driveway paving to backyard fence.

(Illinois State Law requires that in order for a Variation to be granted a land-related hardship must be proven by a positive Finding of Fact for certain criteria. See Section 17-104 of the Lake Zurich Zoning Code for specific standards. Please indicate what your specific hardships are in the cover letter. Self-inflicted hardships are not eligible for a variance.)

D. COMPREHENSIVE PLAN APPLICATION

Comprehensive Plan Map Amendment for _____

Comprehensive Plan Text Amendment for _____

Please complete the following for all applications.

8. All existing uses and improvements on the property are: Residential single family home with gravel driveway.

9. The proposed uses on the property are: pave driveway - asphalt

10 List any covenants, conditions, or restrictions concerning the use, type of improvements, setbacks, area, or height requirements placed on the Subject Property and now of record and the date of expiration of said restrictions:

none

11. Describe any contract or agreement of any nature relevant to the sale or disposal of the Subject Property:

none

12. Protected Soils: Identify all soils on the Subject Property that are subject to natural resource protection standards. (See Sections 8-302 and 8-303 of the Zoning Code.)

N/A

13. List the owners of record of all properties located within 250 feet (excluding all Public Right-of-Ways) of the Subject Property. If property is held in a Trust, give the Trust Number and Bank name and address.

These parties should be notified by the Applicant prior to the public hearing. (Refer to detailed instructions on Page 7.) Staff will provide the required notice to the Applicant. The required sign(s) will be erected by the Village of Lake Zurich.

Property Identification Number (PIN)	Owner's Name	Mailing Address
	<u>see attached</u>	

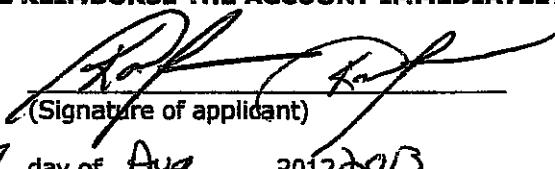
(if more space is needed, please attach a separate sheet of paper.)

THE APPLICANT'S SIGNATURE BELOW INDICATES THE INFORMATION CONTAINED IN THIS APPLICATION AND ON ANY ACCOMPANYING DOCUMENTS IS TRUE AND CORRECT.

THE APPLICANT ALSO ACKNOWLEDGES IF THE CONSULTANT EXPENSES EXCEED THE INITIAL ESCROW DEPOSIT, THE APPLICANT WILL REIMBURSE THE ACCOUNT IMMEDIATELY.

Karl Dufur

(Name of applicant)

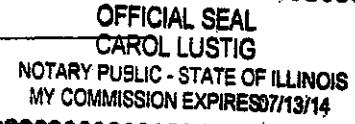


(Signature of applicant)

Subscribed and sworn to before me this 27 day of Aug, 2012 AD

Notary Public

My Commission Expires



(Name of Owner, if different)

(Signature of Owner, if different)

Subscribed and sworn to before me this 28 day of Aug, 2012 AD

Carol Lustig

Notary Public

My Commission Expires 7/13/14

*****Official Use Only*****

Zoning Case Number: _____

Date of Public Hearing: _____

Application Fees: _____

Annexation Fees: _____

Escrow Deposit for consultant fees: _____

Is a Courtesy Review by the Village Board required? Yes No

Traffic study required? Yes No

Any impact fees/contributions required? Yes No

Compensation amenities required? Yes No

Application accepted by: _____ Date: _____

at 101

149.49
MEAS.

65.95
MEAS.

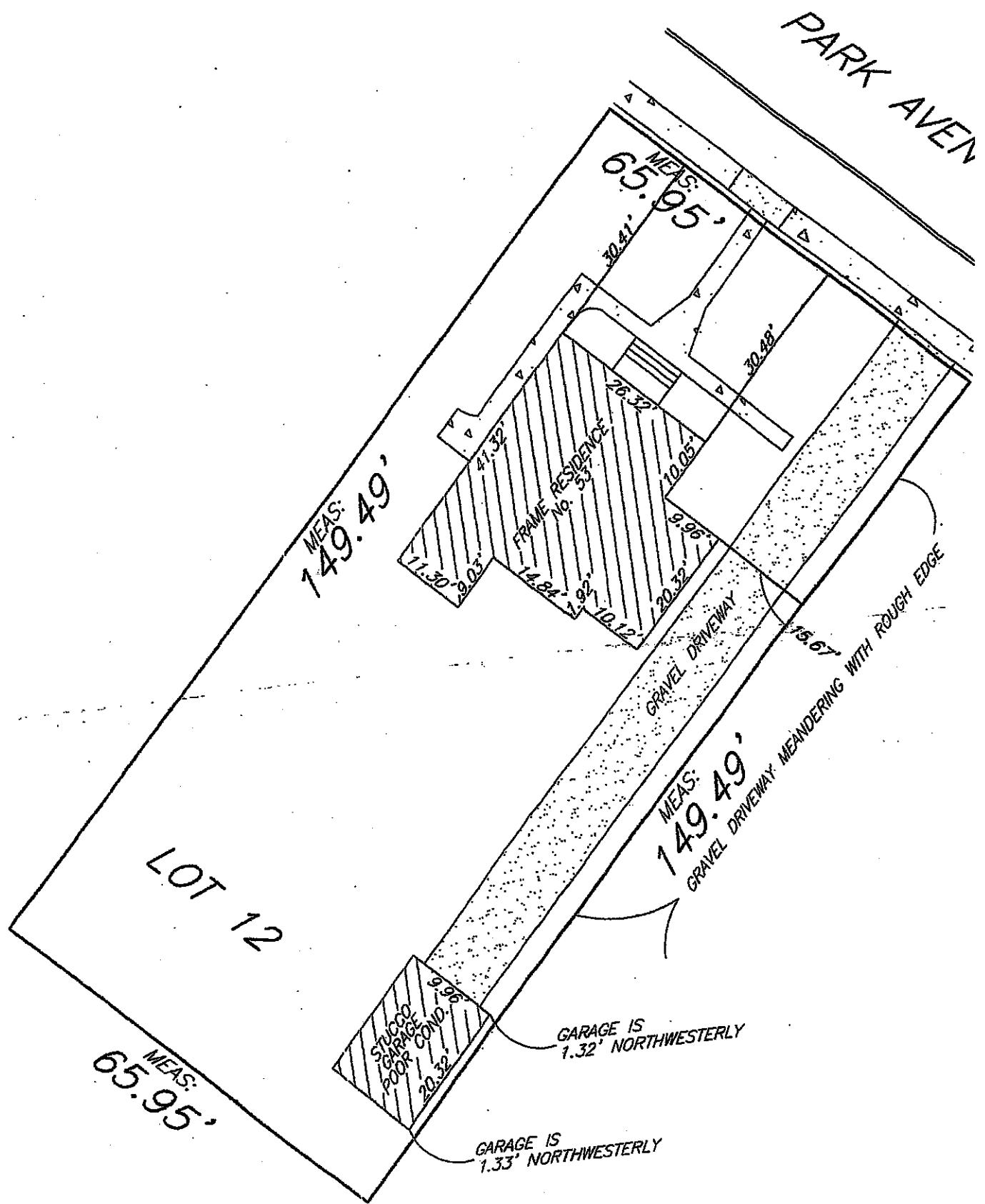
1.32, NORTHWESTERLY
GARAGE IS NORTHWESTERLY
1.32, NORTHWESTERLY

MEAS: 149.49'
GRAVEL DRIVEWAY

ACTUAL DRIVE EDGE

PROPOSED
PAVED
DRIVE -

Property located at: 53 PARK AVENUE
Legally described as: LOT 12 IN F. H. KUEBKER'S FIRST ADDITION TO PROSPECT PARK, BEING A SUBDIVISION
THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE NORTHEAST 1/4 OF THE NORTHWEST 1/4
SECTION 20, TOWNSHIP 43 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING
THE PLAT THEREOF RECORDED OCTOBER 19, 1907 AS DOCUMENT 114276, IN BOOK "G" OF PLATS,
PAGE 89, IN LAKE COUNTY, ILLINOIS.

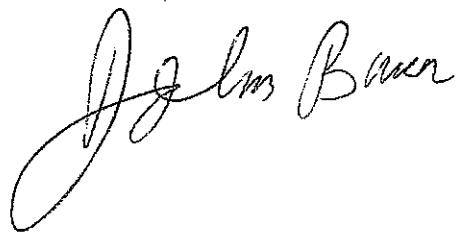


Aug. 30,2013

To whom it may concern,

I have no objections to the proposed variance of 0' lot line setback for driveway paving at 53 Park Ave which abuts my property at 61 Park Ave in Lake Zurich.

John Bauer
61 Park Ave
Lake Zurich, IL 50047

A handwritten signature in black ink that reads "John Bauer". The signature is fluid and cursive, with "John" on the top line and "Bauer" on the bottom line.

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847) 438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: September 30, 2013

To: Jason T. Slowinski, Village Administrator

From: Daniel A. Peterson, Director of Building & Zoning
Sam Hubbard, Village Planner

Subject: Zoning Application for 511 Capital Dr, AT&T Antenna Collocation

Issue: Tony Stewart (the "Applicant") is the agent for AT&T and is proposing to lease part of the property commonly known as 511 Capital Drive (the "Subject Property"). The Applicant filed an application with the Village of Lake Zurich dated August 20, 2013, seeking approval of the following:

- (i) Special Use Permit for the collocation of personal wireless services antenna on an existing cell tower

Analysis: The Plan Commission conducted a public hearing on September 18, 2013, to consider the application and all of the facts and circumstances affecting the application, including the staff report and recommendations. The Plan Commission voted unanimously to recommend approval of the Special Use Permit.

Recommendation: Motion to approve the Special Use Permit for the collocation of personal wireless services antenna on an existing cell tower, on the Subject Property located at 511 Capital Drive subject to the conditions of approval as outlined within the attached Ordinance.

w/ Attachments:

1. Approval Ordinance (including Staff Report)
2. Original submittal for Plan Commission, including:
 - a. Cover Letter to Tim Jackson, dated 8/14/2013.
 - b. Zoning Application (with applicants' Review of Compliance Standards)
 - c. Site Plan
3. Village Review comments from:
 - a. Zoning, dated 9/4/2013
 - b. Public Works, dated 9/4/2013
 - c. Police Department, dated 9/9/2013
 - d. Fire Department, dated 9/3/2013

e. Manhard Engineering, dated 9/9/2013

ORDINANCE NO. 2013-_____

AN ORDINANCE GRANTING A SPECIAL USE PERMIT
(Co-location of AT & T Antenna on Cellular Tower – 511 Capital Dr.)

WHEREAS, Crown Castle USA is the owner of the cellular communications tower structure, certain antenna thereon and equipment facilities constructed in 2001 and located at 511 Capital Drive, Lake Zurich, Illinois ("Property"); and

WHEREAS, as a condition of the special use granted to the original tower owner SprintPCS, SprintPCS was required to include space on the tower for no less than two additional antennae users/companies; and

WHEREAS, there are currently three other telecommunications companies that have also been authorized to locate and have located additional antennae on the tower; and

WHEREAS, said Property is located within the I-1 Limited Industrial District in the Village and is legally described in Exhibit A, attached hereto; and

WHEREAS, AT & T ("Applicant") is a lessee of a portion of the tower and Property; and

WHEREAS, the Applicant proposes to place a personal wireless services antenna on the existing tower and to construct a small utility equipment building for this proposed antenna; and

WHEREAS, such an antenna and related equipment and structures require special use approval within the I-1 Limited Industrial District of the Village; and

WHEREAS, the Applicant filed an application with the Village on August 20, 2013, seeking approval of a special use to allow for the placement of its wireless antenna on this tower, and to permit the construction and use of an equipment building on the Property at the base of the tower; and

WHEREAS, the Plan Commission held a public meeting on September 18, 2013, to consider the application and all of the facts and circumstances affecting the application, and recommended adoption and approval of Application PC 2013-09 #1 as described and referenced in the staff reports and recommendations set forth in the September 13, 2013 STAFF REPORT, consisting of 7 pages, along with the additions, changes and modifications to said STAFF REPORT adopted by the Plan Commission in its one-page written approval dated September 18, 2013, all 8 pages attached hereto as Exhibit B; and

WHEREAS, the President and Board of Trustees have considered the findings and recommendations of the Plan Commission and have considered all of the facts and circumstances affecting the application, and have determined that the application

satisfies the applicable standards in Sections 19-103 (Standards for Special Use Permits) of the Lake Zurich Zoning Code for the Property.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Lake Zurich, Lake County, Illinois, as follows:

SECTION 1: Recitals. The foregoing recitals, recommendations, drawings, exhibit and plans are incorporated herein as findings and requirements of the President and Board of Trustees, and all Exhibits referenced herein are made a part of and incorporated into this Ordinance and related approvals.

SECTION 2: Approval of Special Use Permit for the Antenna Construction and Placement and Equipment Facility. The President and Board of Trustees, pursuant to the authority vested in them under Section 6-103 ("Special Uses") of Chapter 6 ("Industrial Districts") and the provisions of Chapter 19 ("Special Use Permits") of Title 9 ("Lake Zurich Zoning Code") of the Lake Zurich Municipal Code hereby approves a special use permit authorizing the antenna construction and placement on the tower and construction of an equipment building in relation thereto, subject to the terms and conditions set for in Section 3 hereafter.

SECTION 3. Conditions for Approval. The special use permit hereunder is hereby granted expressly subject to, and is at all times subject to, the following conditions:

- A. **No Work Authorization.** This Ordinance is not an authorization to begin any work within or upon the tower or Property. No work may be commenced on the Subject Property pursuant to the approvals granted in this Ordinance until all conditions precedent of this Ordinance to such work have been fulfilled and after all permits, licenses, approvals, and other authorizations for such work have been properly applied for, paid for, and granted in accordance with applicable law. The Applicant is responsible to maintain and keep copies of all such permits/licenses/approvals and provide copies of such upon request of the Village.
- B. **Compliance With Approved Plans and Specifications.** All development on the Property must be undertaken in strict compliance with the approved plans and specifications submitted to and approved by the Village. The electrical/communications equipment authorized hereunder required for the operation and maintenance of the antenna must be housed in a fully enclosed building. Such building can be used only to house this equipment and shall be constructed of materials designed to be harmonious with, and to blend with, the three existing equipment buildings, both in color and material, on the Property. The applicant must provide final construction drawings to verify appearance and design conformity, for approval by the Village prior to construction. Such equipment building shall be maintained in strict compliance with the approved plans and this Ordinance.

- C. **Compliance With Laws and Regulations.** The Property and the work performed hereunder must be completed and maintained in compliance with all applicable federal, state, and local ordinances and regulations, including without limitation the Village's Building Code and Zoning Code.
- D. **Signage Prohibited.** No signs of any kind are permitted on the tower structure or Property unless specifically required by law, and then, only to the extent required thereby.
- E. **Lighting.** No lighting shall be permitted at any time on any part of the tower or Property, except as may be expressly required by Federal law or regulation, or for security purposes with the prior, express written approval of the Village Board of Trustees. Any lights required by Federal law or regulation on the tower or Property shall be only of the color and intensity, and shall flash, only as specifically required by Federal law or regulation.
- F. **Assignment/Transfer.** This special use permit is granted solely to and for the use of the Applicant. The Applicant cannot assign or otherwise transfer any interest in this special use permit, in whole or in part, without the prior, written approval of the Board of Trustees of the Village. Any such assignment or transfer shall be deemed to be void, with no legal force or effect and shall be a basis for the immediate revocation of this special use permit. The Applicant shall also remain subject to any and all private requirements as may exist under it lease for use of the tower or Property.

SECTION 4: Compliance With All Codes. That all requirements set forth in the Zoning and other applicable Codes of the Village of Lake Zurich, as would be required by any owner of property zoned in the same manner as the property described above, shall be complied with, except as otherwise provided in this Ordinance.

SECTION 5: Findings and Recommendations. The findings, recommendations and conditions of the Plan Commission and the staff reports and filings provided to the Plan Commission are hereby accepted as the Board's own and shall be made a part of the official record for the application and are attached hereto as **Exhibit B**.

SECTION 6: Severability. If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 7: Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 8: Effective Date. This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is

hereby authorized) as provided by law. This Ordinance shall be recorded by the Village against the Property. Applicant shall reimburse the Village for any recording costs.

PASSED THIS _____ day of _____, 2013.

Ayes:

Nays:

Absent:

Abstain:

APPROVED this _____ day of _____, 2013.

Mayor Tom Poynton

ATTEST:

Village Clerk
Kathleen Johnson

Published: _____

Exhibit A
Legal Description of "Property"

Lot 15 in Lake Zurich Corporate Park, Unit 1 being a subdivision of Section 16,
Township 43 North, Range 10 East of the Third Principal Meridian, According to the
Plat thereof recorded January 30, 1998 as Document 4080315, in Lake County, Illinois.

Exhibit B

Staff Report

APPLICATION PC 2013-09 #1

AGENDA ITEM 3A



70 E. Main Street
Lake Zurich, IL 60047

Phone: (847) 540-1698
Fax: (847) 540-1769

STAFF REPORT

To: Chairperson Jackson and Members of the Plan Commission
From: Sam Hubbard, Village Planner
CC: Daniel A. Peterson, Director of Building & Zoning
Scott Uhler, Village Attorney
Date: September 13, 2013
Re: **Zoning Application for AT&T Antenna Collocation, 511 Capital Dr.**

Summary: Tony Stewart (the “*Applicant*”) is an agent for AT&T, who is proposing to collocate a personal wireless services antenna on an existing cell tower located at 511 Capital Drive and legally described in **Exhibit A** attached hereto (the “*Subject Property*”). Along with the collocation of the antenna on the existing cell tower, the applicant is proposing the construction of a 11'-6” x 20’ utility building to house the electrical equipment for the proposed antenna.

The Applicant filed an application with the Village of Lake Zurich dated August 20, 2013, (the “*Application*”) seeking the following approval:

- Special Use Permit for personal wireless services antenna

The Subject Property is within the Village’s I-1 Limited Industrial District.

Pursuant to public notice published on August 29, 2013, in the *Lake Zurich Courier*, a public hearing was scheduled with the Lake Zurich Plan Commission on September 18, 2013, to consider the Application. The Village posted a public hearing sign on the Subject Property (**Exhibit B**), and the Applicant sent mailings to all property owners within 250’ of the Subject Property.

Background: The existing cell tower was constructed in 2001. The applicant for the tower was SprintPCS, who was approved for a Special Use Permit to allow the construction of the cell tower and the location of its antenna on the cell tower. As a condition of approval, among others, the cell tower was required to include space for the collocation of no less than two additional antennae.

In 2005, the Plan Commission and Village Board approved a Special Use Permit for T-Mobile to collocate antenna on the existing tower and to construct an equipment shelter on the Subject Property. Some of the conditions on the approval related to:

- Limitations on signage

- Limitations on transfer of the Special Use Permit to a new entity if T-Mobile sold the antenna equipment
- Requiring the equipment shelter to match the style of the existing shelter on the property
- Ability of Village to review and evaluate the Special Use Permit at ten-year intervals.

Again in 2005, the Plan Commission and Village Board approved another Special Use Permit, this time to New Cingular Wireless, to allow for the collocation of antenna on the existing tower and to construct an equipment shelter on the Subject Property. Although approved, it appears that the work was never done. Staff believes that the Special Use Permit has since lapsed.

In 2008, the Plan Commission and Village Board approved a Special Use Permit for Cricket Wireless to collocate antenna on the existing tower and to construct an equipment shelter on the Subject Property. The conditions of approval were similar to those from the 2005 T-Mobile collocation.

Finally, in 2009, the Plan Commission and Village Board approved a Special Use Permit for Clearwire Wireless to collocate dish antennae on the existing tower. All equipment was housed within the existing Sprint equipment shelter. The conditions of approval were consistent with other collocation approvals.

Preliminary Findings: Detailed staff reviews from Building and Zoning, Public Works, Police Department, Fire/Rescue Department, and Manhard Engineering are attached.

The details showing the equipment shelter appear only as concept drawings. The final shelter should match the three existing shelters on site, both in color and material. The applicant should provide final construction drawings to verify appearance conformity.

Consistent with previously approved collocations, the Special Use Permit authorizing the collocation of the cell tower should contain conditions associated with its approval. Staff's recommended conditions of approval appear in the section below.

Recommendation: Your recommendations should be based on the standards included in Section 19-103 of the Zoning Code for Standards for Special Use Permits.

Please refer to Exhibit C for Staff's responses to these zoning standards. The Applicant has included his response to these standards, which can be found within the Application. The Zoning Code requires that a recommendation of approval should be made only after all standards of have been met. Based on Staff's review, all of the standards for approval have been met and therefore staff recommends the Plan Commission make the standards found in Exhibit C a part of the official record for the Application.

Staff recommends approval of Special Use Permit subject to the following conditions and any terms and conditions that may be discussed at the public hearing:

- 1) **Signage Prohibited:** No signs shall be installed or maintained on the tower, antenna facilities, or equipment building unless specifically required by federal law or regulations, and then only to the extent and in the form required by federal law or local law or regulations.
- 2) **Equipment Shelter:** The equipment facilities shall be located in a fully enclosed equipment building used exclusively to house equipment required for the operation and maintenance of antenna, and Village facilities, and the antennas of approved co-locators. It shall be constructed of materials designed to be harmonious with, and to blend with, the existing equipment buildings within the leased property.
- 3) **Lighting:** No lighting shall be permitted at any time anywhere on or about the Crown Castle Cell Tower or anywhere within the tower property except only as required by federal regulations and for

security with the prior express written approval of the Village. All lights on or about the Crown Castle Cell Tower shall be only of the color and intensity specifically required by federal regulations and shall flash only as required by federal regulations.

Should you have any questions, please call me at 847-540-1759.

EXHIBIT A
LEGAL DESCRIPTION OF SUBJECT PROPERTY

LOT 15 IN LAKE ZURICH CORPORATE PARK, UNIT 1 BEING A SUBDIVISION OF SECTION 16,
TOWNSHIP 43 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE
PLAT THEREOF RECORDED JANUARY 30, 1998 AS DOCUMENT 4080315, IN LAKE COUNTY,
ILLINOIS.

EXHIBIT B
PHOTO OF SIGN POSTING



EXHIBIT C
REVIEW OF COMPLIANCE WITH ZONING STANDARDS
FOR 511 CAPITAL DRIVE

19-103 STANDARDS FOR SPECIAL USE PERMITS

A. General Standards. No special use permit shall be recommended or granted pursuant to this Chapter unless the applicant shall establish that:

1. Code and Plan Purposes. The proposed use and development will be in harmony with the general and specific purposes for which this Code was enacted and for which the regulations of the district in question were established and with the general purpose and intent of the official Comprehensive Plan.

Staff Response: Standard met. One of the purposes of the Zoning Code is encourage the most appropriate use for individual parcels of land in the Village. Given that the Subject Property is zoned for industrial uses and contains an existing cell tower, the collocation of an additional antenna on the Subject Property is certainly appropriate.

2. No Undue Adverse Impact. The proposed use and development will not have a substantial or undue adverse effect upon adjacent property, the character of the area, or the public health, safety, and general welfare.

Staff Response: Standard met. The proposed use is consistent with the industrial character of the area and the use will comply with all applicable FCC regulations, which will ensure that there is no threat to the public health, safety, and general welfare of the community.

3. No Interference With Surrounding Development. The proposed use and development will be constructed, arranged, and operated so as not to dominate the immediate vicinity or to interfere with the use and development of neighboring property in accordance with the applicable district regulations.

Staff Response: Standard met. The cell tower already exists and the proposed antenna will be located below all existing antenna so there will be no change to the overall height. The proposed use will not interfere with the neighboring property.

4. Adequate Public Facilities. The proposed use and development will be served adequately by essential public facilities and services such as streets, public utilities, drainage structures, police and fire protection, refuse disposal, parks, libraries, and schools, or the applicant will provide adequately for such services.

Staff Response: Standard met. The proposed special use is located in an area that is already developed and is adequately served by public facilities and services. The proposed use will have no impact on parks, libraries, and schools.

5. No Traffic Congestion. The proposed use and development will not cause undue traffic congestion nor draw significant amounts of traffic through residential streets.

Staff Response: Standard met. The increase in traffic generated by the additional antenna on the existing tower will be minimal. Because the Subject Property is located within the industrial park, there will be no increase in traffic through residential streets.

6. **No Destruction of Significant Features.** The proposed use and development will not result in the destruction, loss, or damage of any natural, scenic, or historic feature of significant importance.

Staff Response: Standard met. The additional antenna on the existing cell tower will not result in the destruction, loss, or damage of any natural, scenic, or historic feature of significant importance. In fact, the collocation on the existing tower may actually help to protect natural, scenic, or historic features within the community by eliminating the need for future towers through the more efficient use of the existing tower.

7. **Compliance with Standards.** The proposed use and development complies with all additional standards imposed on it by the particular provision of this Code authorizing such use.

Staff Response: Staff has reviewed the development proposal and determined that it complies with all additional standards imposed on it by the particular provision of this code authorizing its use.

- B. **Special Standards for Specified Special Uses.** When the district regulations authorizing any special use in a particular district impose special standards to be met by such use in such district, a permit for such use in such district shall not be recommended or granted unless the applicant shall establish compliance with such special standards.

Staff Response: There are no additional district regulations for the proposed special use in the I-1 district and therefore this standard has been met.

- C. **Considerations.** In determining whether the applicant's evidence establishes that the foregoing standards have been met, the Plan Commission and the Board of Trustees shall consider:

1. **Public Benefit.** Whether and to what extent the proposed use and development at the particular location requested is necessary or desirable to provide a service or a facility that is in the interest of the public convenience or that will contribute to the general welfare of the neighborhood or community.

Staff Response: The proposed use will allow AT&T to provide better cellular services to all customers within the community. Enhanced cellular service is convenient to the public. Additionally, the new antenna will also provide better access to E-911 and other emergency services, which contributes to the general welfare of the community.

2. **Alternative Locations.** Whether and to what extent such public goals can be met by the location of the proposed use and development at some other site or in some other area that may be more appropriate than the proposed site.

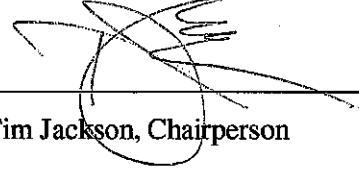
Staff Response: Staff has not identified a location as more appropriate for the proposed special use in comparison to the proposed site. Therefore this standard has been met.

3. **Mitigation of Adverse Impacts.** Whether and to what extent all steps possible have been taken to minimize any adverse effects of the proposed use and development on the immediate vicinity through building design, site design, landscaping, and screening.

Staff Response: Standard met. The tower and equipment shelter area has already been constructed and has existing screening (fence and landscaping) to mitigate adverse impacts.

**LAKE ZURICH PLAN COMMISSION
FINAL FINDINGS & RECOMMENDATIONS
FOR 511 CAPITAL DRIVE
September 18, 2013**

The Plan Commission hereby recommends approval of the Application PC 2013-09 #1, with reference to the Review of Compliance with Zoning Standards included in the Staff Report dated September 13, 2013, and subject to any additional conditions as listed below:



Tim Jackson, Chairperson



TSM

Telecom Site Management Inc.

Equipment Delivery | Site Maintenance | Permit Expediting | Zoning Variances

604 Lanford Street | Anderson, South Carolina 29624 | 864-915-1122 | telecomsite@nuvox.net

August 14, 2013

Mr. Tim Jackson
Planning Commission Chairman
Village of Lake Zurich
70 East Main Street
Lake Zurich, IL 60047

Re: Special Use Permit for AT&T at 511 Capital Drive, Lake Zurich, Illinois

Dear Mr. Jackson:

On behalf of MS Investments Group, Inc, (Property Owner) and Crown Castle USA (Tower Owner), AT&T is submitting the following documents to be presented before the Planning Commission and the Village Board for review and recommendation with subsequent Village Board approval. We appreciate the opportunity and look forward to appearing before you in regards to this proposed project.

AT&T proposes to collocate its antennas on an existing 140' monopole telecommunication tower which was previously approved by the Planning Commission and the Village Board for these purposes. This tower is located at 511 Capital Drive. In addition, AT&T will propose to install a 11' x 20' (253 square feet) equipment shelter on a new concrete pad within the existing fenced compound. This shelter provides all of the equipment for AT&T's proposed services. The proposed equipment will be screened by the existing landscaping which surrounds the compound.

The proposed project will enhance the E-911 capabilities in the area and will also provide better cellular and internet services to its customer base. I have enclosed the following exhibits for your review:

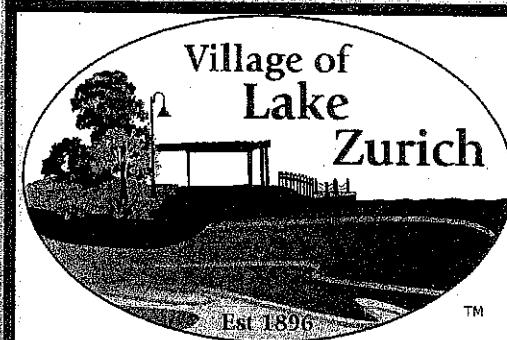
- 1) Check for \$3,375.00
- 2) Microsoft Word file of legal description of the property
- 3) Plat of Survey
- 4) Proof of ownership
- 5) Zoning Application
- 6) Site Plan
- 7) Renderings of antennas
- 8) Response to standards
- 9) List of all property owners within 250'

We look forward to working with the Lake Zurich Planning Commission and the Village Board and Staff. Should you have questions or need additional information, please do not hesitate to call me at (864) 915-1122.

Sincerely,

A handwritten signature consisting of a stylized 'T' and 'S' followed by a 'J' and 'y'.

Tony Stewart



ANNEXATION AND ZONING APPLICATION

Building & Zoning Department
Planning & Development Division
70 E. Main Street
Lake Zurich, IL 60047
Phone: (847) 540-1698
Fax: (847) 540-1769

(Please Type or Print)

1. Address of Subject Property: 511 Capital Drive
2. Legal description: Lot 15 Block _____ Subdivision Sect. 16, T. 43 N. R. 10 E

Please attach complete legal description and email a copy to planning staff at sam.hubbard@lakezurich.org (for PC) and to mary.meyer@lakezurich.org (for ZBA).

Property dimensions are: 11.5' ft. by 20' ft. = 253' square feet

If more than two acres, then give area in acres: N/A

3. Property Identification number(s): 1416204030

4. Owner of record is: MS Investment Group Phone: _____

Fax: _____ E-Mail: _____

Address: P.O. Box 10432, Peoria, IL 61612

4. Applicant is (if different from owner): Tony Stewart/AT&T Phone: 864.915-1172

Fax: _____ E-Mail: telecomsite@nuvox.net

Address: 90604 Lanford Street, Anderson, SC 29624

6. Applicant's interest in the property: Agent / Lessee
(owner, agent, contractor, Realtor, etc.)

7. **THE FOLLOWING ACTION IS REQUESTED:**

Please provide a detailed explanation in a separate cover letter, explaining each zoning standard as it relates to the following applications. For Lake Zurich Zoning Code visit voiz.org and look under Planning & Development webpage.

A. VILLAGE BOARD APPLICATION TO ANNEX CERTAIN TERRITORY

All land annexed to the Village is classified automatically after such annexation in the R-1/2 Single Family Residential District. The owner must file an application for a Zoning Map amendment if he or she desires a different zoning classification for the Subject Property.

- Petition to Annex certain Territory (Please complete attached petition)
- Application to Annex certain Territory

B. PLAN COMMISSION APPLICATIONS

Zoning Code **Map** Amendment for N/A
 Zoning Code **Text** Amendment for _____

(See Section 18-103 of the Lake Zurich Zoning Code for specific standards. In general, The Plan Commission will evaluate the consistency of the proposed amendment with the purposes of the Zoning Code and the community need for the proposed amendment, uses, and development. If a specific parcel is the subject of this amendment, then provide the additional information listed in Section 18-103C.)

Special Use Permit/Amenement for Collocation on existing 140' monopole

(See Section 19-103 of the Lake Zurich Zoning Code for specific standards. The Plan Commission also will consider whether the proposed special use is deemed necessary for the public convenience at the particular location and whether alternative locations have been evaluated.)

Site Plan Approval/Major Adjustment/Amenement

(See Section 20-103 of the Lake Zurich Zoning Code for specific standards.)

Exterior Appearance/Amenement

(See Section 21-103 of the Lake Zurich Zoning Code for specific standards.)

Planned Unit Development/Major Adjustment/Amenement

(Planned Unit Developments are a distinct category of special use and are intended to create a more desirable environment than through strict application of the zoning and subdivision regulations. See Section 22-105 of the Lake Zurich Zoning Code for specific standards. Please list all the 'modifications' requested in the cover letter. Planned Unit Developments also require the provision of compensating amenities to the Village.)

Preliminary and Final Plat of Subdivision/Amenement

(See Sections 10-5-2 and 10-5-9 of the Land Development Code for specific standards.)

Modification to the Land Development Code (includes retaining walls more than 2 feet in height)

(See Section 10-6-18 of the Land Development Code for specific standards.)

C. ZONING BOARD OF APPEALS APPLICATION

Variation for N/A

(Illinois State Law requires that in order for a Variation to be granted a land-related hardship must be proven by a positive Finding of Fact for certain criteria. See Section 17-104 of the Lake Zurich Zoning Code for specific standards. Please indicate what your specific hardships are in the cover letter. Self-inflicted hardships are not eligible for a variance.)

D. COMPREHENSIVE PLAN APPLICATION

Comprehensive Plan **Map** Amendment for N/A

Comprehensive Plan **Text** Amendment for _____

Please complete the following for all applications.

8. All existing uses and improvements on the property are: telecommunications
related

9. The proposed uses on the property are: collocation of antennas on existing
140' monopole tower

10 List any covenants, conditions, or restrictions concerning the use, type of improvements, setbacks, area, or height requirements placed on the Subject Property and now of record and the date of expiration of said restrictions:

N/A

11. Describe any contract or agreement of any nature relevant to the sale or disposal of the Subject Property:

N/A

12. Protected Soils: Identify all soils on the Subject Property that are subject to natural resource protection standards. (See Sections 8-302 and 8-303 of the Zoning Code.)

N/A

13. List the owners of record of all properties located within 250 feet (excluding all Public Right-of-Ways) of the Subject Property. If property is held in a Trust, give the Trust Number and Bank name and address.

These parties should be notified by the Applicant prior to the public hearing. (Refer to detailed instructions on Page 7.) Staff will provide the required notice to the Applicant. The required sign(s) will be erected by the Village of Lake Zurich.

Property Identification Number (PIN)	Owner's Name	Mailing Address
* Please attach list of owners *		

(if more space is needed, please attach a separate sheet of paper.)

THE APPLICANT'S SIGNATURE BELOW INDICATES THE INFORMATION CONTAINED IN THIS APPLICATION AND ON ANY ACCOMPANYING DOCUMENTS IS TRUE AND CORRECT.

THE APPLICANT ALSO ACKNOWLEDGES IF THE CONSULTANT EXPENSES EXCEED THE INITIAL ESCROW DEPOSIT, THE APPLICANT WILL REIMBURSE THE ACCOUNT IMMEDIATELY.

Tony Stewart

(Name of applicant)

Tony Stewart

(Signature of applicant)

Subscribed and sworn to before me this _____ day of _____, 2012.

(Notary Public)

My Commission Expires _____

(Name of Owner, if different)

(Signature of Owner, if different)

Subscribed and sworn to before me this _____ day of _____, 2012.

(Notary Public)

My Commission Expires _____

*****Official Use Only*****

Zoning Case Number: _____ Date of Public Hearing: _____

Application Fees: _____ Annexation Fees: _____

Escrow Deposit for consultant fees: _____

Is a Courtesy Review by the Village Board required? Yes No

Traffic study required? Yes No

Any impact fees/contributions required? Yes No

Compensation amenities required? Yes No

Application accepted by: _____ Date: _____

EXHIBIT B
REVIEW OF COMPLIANCE WITH ZONING STANDARDS
FOR ATT Site # IL 1107

19-103

STANDARDS FOR SPECIAL USE PERMITS

A. **General Standards.** No special use permit shall be recommended or granted pursuant to this Chapter unless the applicant shall establish that:

1. **Code and Plan Purposes.** The proposed use and development will be in harmony with the general and specific purposes for which this Code was enacted and for which the regulations of the district in question were established and with the general purpose and intent of the official Comprehensive Plan.

Applicant's Response:

The proposed collocation on the existing tower is in harmony with the said purposes of this Code and the Comprehensive Plan.

2. **No Undue Adverse Impact.** The proposed use and development will not have a substantial or undue adverse effect upon adjacent property, the character of the area, or the public health, safety, and general welfare.

Applicant's Response:

The proposed collocation will not have an undue adverse effect on adjacent property, public health, safety, and the character of the area. The proposed use is conducive to the existing aesthetics

3. **No Interference With Surrounding Development.** The proposed use and development will be constructed, arranged, and operated so as not to dominate the immediate vicinity or to interfere with the use and development of neighboring property in accordance with the applicable district regulations.

Applicant's Response:

The proposed use will not interfere with the use and development of neighboring properties. It will be in accordance to the district regulations.

4. **Adequate Public Facilities.** The proposed use and development will be served adequately by essential public facilities and services such as streets, public utilities, drainage structures, police and fire protection, refuse disposal, parks, libraries, and schools, or the applicant will provide adequately for such services.

Applicant's Response:

The proposed use has all the essential public facilities in place. i.e. police & fire protection, drainage, etc.

5. No Traffic Congestion. The proposed use and development will not cause undue traffic congestion nor draw significant amounts of traffic through residential streets.

Applicant's Response:

The proposed use will not cause any traffic congestion through residential streets.

6. No Destruction of Significant Features. The proposed use and development will not result in the destruction, loss, or damage of any natural, scenic, or historic feature of significant importance.

Applicant's Response:

The proposed use will not, in any way, cause any historic features of significant purposes to be disturbed.

7. Compliance with Standards. The proposed use and development complies with all additional standards imposed on it by the particular provision of this Code authorizing such use.

Applicant's Response:

The applicant will comply with any and all additional standards imposed by this Code

B. Special Standards for Specified Special Uses. When the district regulations authorizing any special use in a particular district impose special standards to be met by such use in such district, a permit for such use in such district shall not be recommended or granted unless the applicant shall establish compliance with such special standards.

C. Considerations. In determining whether the applicant's evidence establishes that the foregoing standards have been met, the Plan Commission and the Board of Trustees shall consider:

1. Public Benefit. Whether and to what extent the proposed use and development at the particular location requested is necessary or desirable to provide a service or a facility that is in the interest of the public convenience or that will contribute to the general welfare of the neighborhood or community.

Applicant's Response:

The proposed use will enhance the capability for cellular services for the customers of AT&T. The proposed use will also the E-911 and emergency services for call in the neighboring communities.

2. Alternative Locations. Whether and to what extent such public goals can be met by the location of the proposed use and development at some other site or in some other area that may be more appropriate than the proposed site.

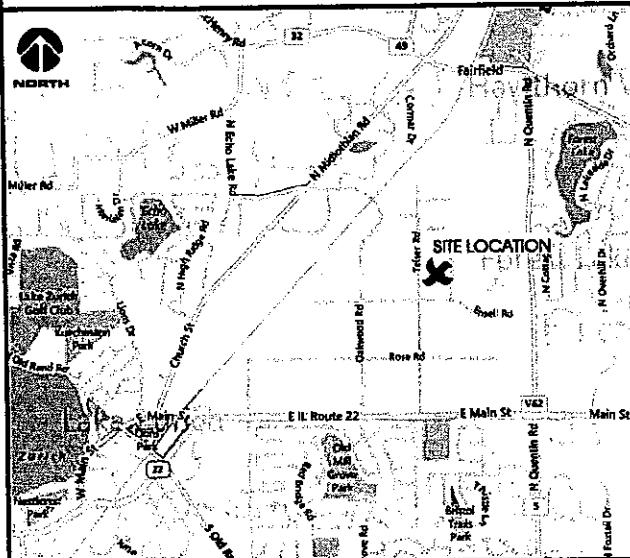
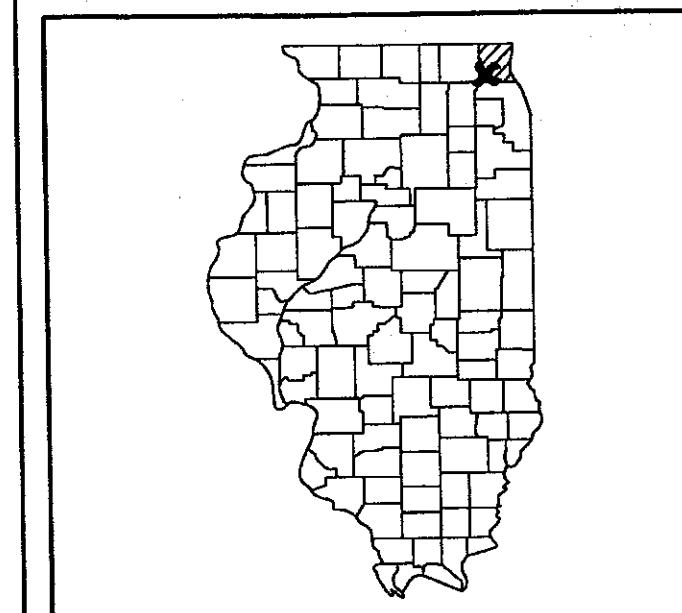
Applicant's Response:

The applicant is proposing to collocate on an existing 140' tower which is consistent with the goals of the Village in utilizing existing structures.

3. Mitigation of Adverse Impacts. Whether and to what extent all steps possible have been taken to minimize any adverse effects of the proposed use and development on the immediate vicinity through building design, site design, landscaping, and screening.

Applicant's Response:

The proposed site already has measures in place to minimize any adverse effects. The proposed collocation will be at 100' on the existing 140' tower. No increase in tower height.



SITE LOCATION MAPS



DRIVING DIRECTIONS

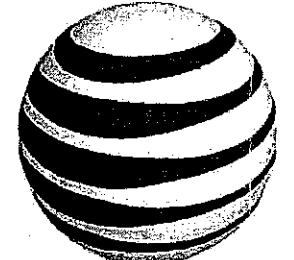
ELECTRIC SERVICE PROVIDER: COM ED
PHONE: 877.426.6331

TELEPHONE SERVICE PROVIDER: AT&T
PHONE: 888.944.0447



TO OBTAIN LOCATION OF PARTICIPANT'S UNDERGROUND FACILITIES BEFORE YOU DIG IN ILLINOIS, CALL DIGGER'S HOTLINE CHICAGO 1-312-744-7000 OR ILLINOIS 1-800-872-0123 ILLINOIS STATE STATUTE REQUIRES MIN. OF 3 WORK DAYS NOTICE BEFORE YOU EXCAVATE.

UTILITY INFORMATION



at&t

IL1107 TELSER LAKE ZURICH 11'-5" x 20'-0" SHELTER W/ INDOOR EQUIP. [12 ANTENNAS] CONSTRUCTION DRAWINGS 140' MONOPOLE TELECOMMUNICATIONS FACILITY MAY 2013

SHEET INDEX:

NO.	PAGE TITLE	REV.
T-1	TITLE SHEET & PROJECT DATA	1
I-3	SITE SURVEY*	1
C-1	SITE PLAN	1
C-2	COMPOUND PLAN	1
S-1	FOUNDATION DETAILS	1
S-2	BUILDING ELEVATIONS	1
A-1	TOWER ELEVATION	1
A-2	ANTENNA INFORMATION	1
A-3	ICE BRIDGE DETAILS	1
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A-5	LTE JUMPER CONFIGURATIONS	1
E-1	ELECTRICAL NOTES	1
E-2	ALARM TERMINATION DETAIL	1
G-1	GROUNDING PLAN	1
G-2	GROUNDING DETAILS	1
G-3	GROUNDING DETAILS	1
G-4	GROUNDING DETAILS	1
N-1	CONSTRUCTION NOTES	1

* PREPARED BY OTHERS

AT&T MOBILITY APPROVAL

SITE ACQUISITION MANAGER: _____ DATE: _____
NSORO CONSTRUCTION MANAGER: _____ DATE: _____
NSORO SA PROJECT MANAGER: _____ DATE: _____
NSORO SA SPECIALIST: _____ DATE: _____
NSORO COMPLIANCE MANAGER: _____ DATE: _____
AT&T RF PROJECT MANAGER: _____ DATE: _____
AT&T PROJECT MANAGER: _____ DATE: _____

RFDS INFORMATION

95% V.1 CDS (DATED 05/23/2013) BASED UPON RFDS V1 (DATED 1/24/13)

Edge
Consulting Engineers, Inc.
624 Water Street
Prairie du Sac, WI 53578
608.644.1449 voice
608.644.1649 fax
www.edgeconsult.com

nsoro
It's just good business.
A •MasTec COMPANY
3100 TOLLVIEW DRIVE
ROLLING MEADOWS, IL 60008

at&t
930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

PROJECT INFORMATION:

SITE LOCATION:
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

E911 ADDRESS (TEMPORARY)
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SITE #: IL1107
FA #: 10153896
BUILDING CODE: 2010 IBC

BUILDING CONTACT INFORMATION:

TOWER OWNER:
CROWN CASTLE USA
2000 CORPORATE DR.
CANONSBURG, PA 15317
CC#: 875444
CONTACT: RACHEL ARKEMA
PHONE: 630.229.3182

PROPERTY OWNER:
MS INVESTMENTS GROUP, INC.
PO BOX 10432
PEORIA, IL 61612

EMERGENCY CONTACT:
CROWN CASTLE USA
2000 CORPORATE DR.
CANONSBURG, PA 15317
CONTACT: CESAR NARVAEZ
PHONE: 847.754.7625

1A INFORMATION (NAD 1983/91)
-TOWER BASE- (PER CROWN 2C)
LAT: 42°12'22.88"
LONG: 88°3'58.08"
GROUND ELEVATION (NGVD 29): 857'

PLSS INFORMATION:
LOT 15 IN LAKE ZURICH CORPORATE PARK
UNIT 1, A SUBDIVISION IN
SECTION 16, T.43N, R.10E,
ELA TOWNSHIP.

LAKE COUNTY PROPERTY INDEX NUMBER:
ILLINOIS 1416204030

JURISDICTION: ZONING:
LAKE COUNTY GC

COUNTY:
LAKE COUNTY

DRAWN BY: JAH.GCD
CHECKED BY: BDK
PLOT DATE: 5/23/2013
PROJECT NUMBER: 8516
FILE NAME: T-1.dgn
PRELIMINARY CDR:
1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
3
4
5
6
STAMPED FINALS:
1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
2
3
4
5



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SUPERVISION OTHER THAN THE EXCEPTIONS
NOTED IN THE SHEET INDEX, AND THAT I AM A
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ALTER THIS DOCUMENT.

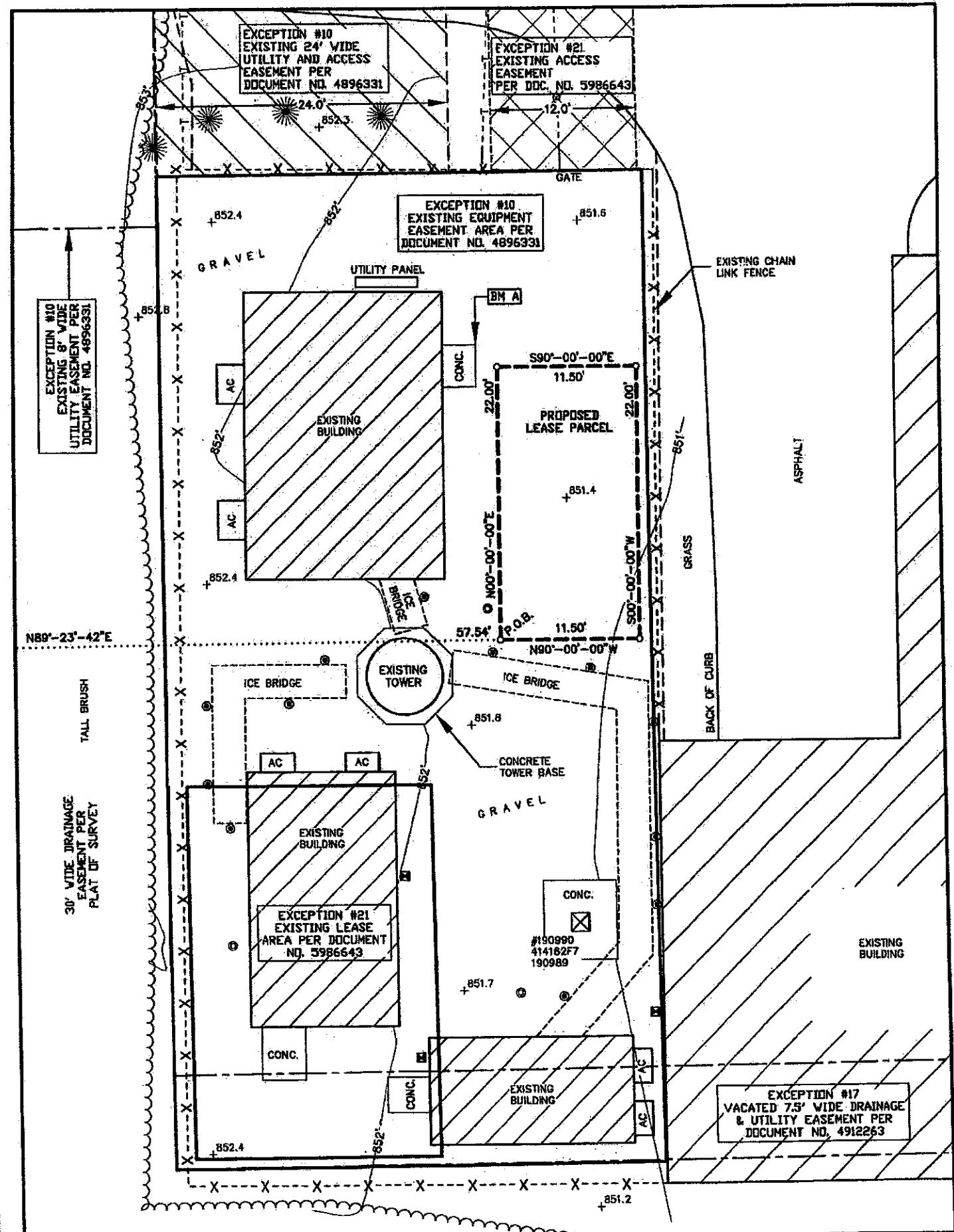
IL1107
TELSER LAKE ZURICH
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

TITLE SHEET &
PROJECT DATA

SHEET NUMBER

T-1



-LEGEND-

- = 1" X 18" IRON PIPE SET
- = 1" IRON PIPE FOUND
- () = RECORDED INFORMATION
- = 6" NAIL SET
- ☒ = ELECTRIC TRANSFORMER
- ☒ = TELEPHONE PEDESTAL
- ☒ = ELECTRIC METER
- = METAL POST
- = GROUNDING PORT
- ☒ = FIRE HYDRANT
- ☒ = WATER MANHOLE
- ☒ = STORM INLET
- /E = BURIED ELEC. & TELE.
- T = BURIED TELEPHONE
- E = BURIED ELECTRIC
- ☀ = EXISTING ARBORVITAE TREE
- ✿ = EXISTING TREE

BEARINGS REFERENCED TO THE
ILLINOIS STATE PLANE COORDINATE
SYSTEM (NAD 83/97) - EAST ZONE

CALL JULIE
(800) 892-0123
OR 811



REVEYED FOR:



624 Water Street
Prairie du Sac, WI 53578
608.644.1449 voice
608.644.1549 fax
www.edgeconsult.com

SURVEYED FOR:



3100 TOLLVIEW DR.
ROLLING MEADOWS, IL 60008

MERIDIAN SURVEYING, LLC

ITE NAME:
TELSEY LAKE ZURICH

ITE NUMBER: IL1107

ITE ADDRESS: 511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

PROPERTY OWNER: TOWER OWNER:
S INVESTMENTS CROWN CASTLE
ROUP, INC. 2000 CORPORATE DR.
O BOX 10432 CANONSBURG, PA
EORIA, IL 61612 15317

PARCEL NO.: DEED: DOCUMENT
4-16-204-030 NO. 5535797

**LEASE EXHIBIT
FOR**

NSORO/MAS TEC LLC.
15 IN LAKE ZURICH CORPORATE PARK
UNIT 1, A SUBDIVISION IN
SECTION 16, T.43N., R.10E., OF THE
3rd P.M., ELA TOWNSHIP,
LAKE COUNTY, ILLINOIS



GRAPHIC SCALE
1 inch = 10 ft.

4	5/03/13	Revised Easements	J.D.
3	4/30/13	Revised Lease Parcel	J.B.
2	3/5/13	Added Title Report	J.B.
1	1/25/13	Preliminary Survey	J.B.
10.	DATE	DESCRIPTION	BY

DRAWN BY: J.B.	FIELD WORK DATE: 1-23-13
CHECKED BY: C.A.K.	FIELD BOOK: M-26, PG. 19
JOB NO.: 7091-B1288	SHEET 2 OF 3

PROPOSED LEASE PARCEL

A part of Lot 15 in Lake Zurich Corporate Park, Unit 1, a subdivision located in Section Sixteen (16), Township Forty-Three (43) North, Range Ten (10) East of the Third Principal Meridian, Ela Township, Lake County, Illinois, containing 253 square feet (0.005 acres) of land and being described by:

Commencing at the Southwest Corner of said Lot 15 of Lake Zurich Corporate Park, Unit 1; thence N00°36'18"W (Recorded as N89°58'58"E) 67.29 feet along the West line of said Lot 15; thence N89°23'42"E 57.54 feet to the point of beginning; thence N00°00'00"E 22.00 feet; thence S90°00'00"E 11.50 feet; thence S00°00'00"W 22.00 feet; thence N90°00'00"W 11.50 feet to the point of beginning, being subject to any and all easements and restrictions of record.

PARENT PARCEL

Lot 15 in Lake Zurich Corporate Park, Unit 1 being a subdivision of Section 16, Township 43 North, Range 10, East of the Third Principal Meridian, according to the Plat thereof recorded January 30, 1998 as Document 4080315, in Lake County, Illinois.

TITLE REPORT REVIEW

Title Report: U.S. Title Solutions

Commitment No. 42279-IL 1302-5034

Effective Date: February 26, 2013

Fee Simple Title Vested In: Michael K. Roberts and Denise R. Roberts, husband and wife, as joint tenants with right of survivorship

NOTE: The Statement of Applicability refers to the Lease Site and any Easements pertinent Thereunto Where Specific Encumbrances affect the Lease Site and/or a Pertinent Easement, they are identified as such.

Schedule B-II

(1-5) These are General Statements and not Specific Encumbrances.

(6) Property is subject to Covenants as defined in Declaration of Reciprocal Easement Agreements and Protective Covenants for Lake Zurich Corporate Park made by Harris Bank Barrington, N.A., Trust No. 11-5038 dated as of 2/19/1998 recorded 2/25/1998 in Instrument No. 4091647. Restrictive covenants that apply to the parent parcel, cannot be mapped.

(7) Property is subject to Covenants as defined in First Amendment to Declaration of Reciprocal Easement Agreements and Protective Covenants for Lake Zurich Corporate Park made by Harris Bank Barrington, N.A., Trust No. 11-5038 and LZCP Investors, LLC, an Illinois limited liability company dated as of 5/12/1999 recorded 5/24/1999 in Instrument No. 4359916. Restrictive covenants that apply to the parent parcel, cannot be mapped.

(8) Easement by Harris Bank Barrington, N.A., Trust No. 11-5038, dated 2/19/1998 recorded 2/25/1998 in Instrument No: 4091647.

Notes: Declaration of Reciprocal Easement Agreements and Protective Covenants for Lake Zurich Corporate Park. Same as Exception 6.

(9) Easement by Harris Bank Barrington, N.A., Trust No. 11-5038 and LZCP Investors, LLC, an Illinois limited liability company, dated 5/12/1999 recorded 5/24/1999 in Instrument No: 4359916. Same as Exception 7.

Notes: First Amendment to Declaration of Reciprocal Easement Agreements and Protective Covenants for Lake Zurich Corporate Park.

(10) Easement by Lake Zurich Corporate Park Joint Venture, an Illinois general partnership to Joel R. Hillman Trust #2, dated 2/18/2002 recorded 4/4/2002 in Instrument No: 4896331.

Notes: Antenna Easement Agreement. This is the easement agreement that defines the tower lease area and its subsequent easements. Applies to Parent Parcel. Plotted and shown.

(11) Plat of Subdivision - Lake Zurich Corporate Park, Unit 1 recorded 1/30/1998 in Instrument No. 4080315. Subdivision plat depicts parent parcel boundaries and any easements created by the subdivision plat. The parent parcel boundary is plotted and shown. Any easements affecting the parent parcel are plotted and shown.

(12) Ordinance No. 98-05-913 dated 4/22/1998 recorded 6/4/1998 in Instrument No. 4144236. Ordinance providing for the recapture of payments for oversizing and lowering certain sewer facilities at the All Creatures Animal Hospital. Applies to parent parcel and cannot be mapped.

(13) Ordinance No. 2000-02-4 dated 2/18/2000 recorded 3/3/2000 in Instrument No. 4498740. Vacation of a portion of Ensell Road. Does not apply.

(14) Memorandum of Option Agreement between Lake Zurich Corporate Park Joint Venture and SprintCom, Inc., a Kansas corporation dated 7/1/2000 recorded 11/17/2000 in Instrument No. 4610155. Lease agreement located in the Southwest corner of parent parcel. Applies to parent parcel but cannot be accurately depicted.

(15) Ordinance No. 2000-12-83 dated 12/6/2000 recorded 12/8/2000 in Instrument No. 4619600. Ordinance providing for the recapture of payments for construction of certain Fern Road sanitary sewer facilities. Does not apply.

(16) Ordinance No. 2000-11-73 dated 12/6/2000 recorded 12/8/2000 in Instrument No. 4619601. Ordinance providing for the recapture of payments for the improvement of certain Capital Drive sewer facilities. Applies to parent parcel and cannot be mapped.

(17) Ordinance No. 2002-02-149 dated 2/7/2002 recorded 4/25/2002 in Instrument No. 4912263. Vacated 7.5' wide Drainage & Utility Easement. Plotted and shown.

(18) Memorandum of Site Lease Acknowledgement between SprintCom, Inc., d/b/a Sprint Sites USA and VoiceStream GSM I Operating Company, LLC, a Delaware limited liability company dated 4/8/2005 recorded 11/9/2005 in Instrument No. 5893568. This agreement only refers back to the lease description as depicted in Exception 10. Applies and is plotted and shown as Exception 10.

(19) Memorandum of Site Lease Acknowledgement between SprintCom, Inc., d/b/a Sprint Sites USA and VoiceStream OSM I Operating Company, LLC, a Delaware limited liability company dated 4/8/2005 recorded 3/1/2006 in Instrument No. 5954437. This agreement only refers back to the lease description as depicted in Exception 10. Applies and is plotted and shown as Exception 10.

(20) Memorandum of Lease between Global Signal Acquisitions, II, LLC and New Cingular Wireless, LLC dated 11/4/2005 recorded 4/6/2006 in Instrument No. 5973971. This agreement only refers back to the lease description as depicted in Exception 10. Applies and is plotted and shown as Exception 10.

(21) Ordinance No. 2005-12-406 dated 12/20/2005 recorded 5/2/2006 in Instrument No. 5986643. This ordinance depicts a lease and easement for Cingular Wireless. Applies and is plotted and shown.

(22) Ordinance No. 2008-12-591 dated 12/9/2008 recorded 12/11/2008 in Instrument No. 6417065. This ordinance depicts a lease and easement for Crown Castle. Applies; however, the lease is erroneously described and cannot be accurately mapped.

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624 Water Street
Prairie du Sac, WI 53578
608.644.1449 voice
608.644.1649 fax
www.edgeconsult.com

SURVEYED FOR:

nsoro
a MasTec company

3100 TOLLVIEW DR.
ROLLING MEADOWS, IL 60008

MERIDIAN
SURVEYING, LLC
N8774 Firelane 1
Menasha, WI 54952
Office: 920-993-0881
Fax: 920-273-8037

SITE NAME:
TELSER LAKE ZURICH

SITE NUMBER:
IL1107

SITE ADDRESS:
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

PROPERTY OWNER: TOWER OWNER:
MS INVESTMENTS CROWN CASTLE
GROUP, INC. 2000 CORPORATE DR.
PO BOX 10432 CANONSBURG, PA
PEORIA, IL 61612 15317

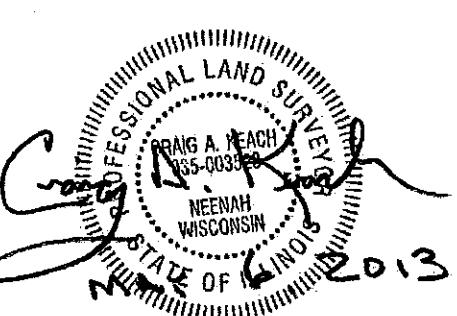
PARCEL NO.: 14-16-204-030
DEED: DOCUMENT NO. 5535797

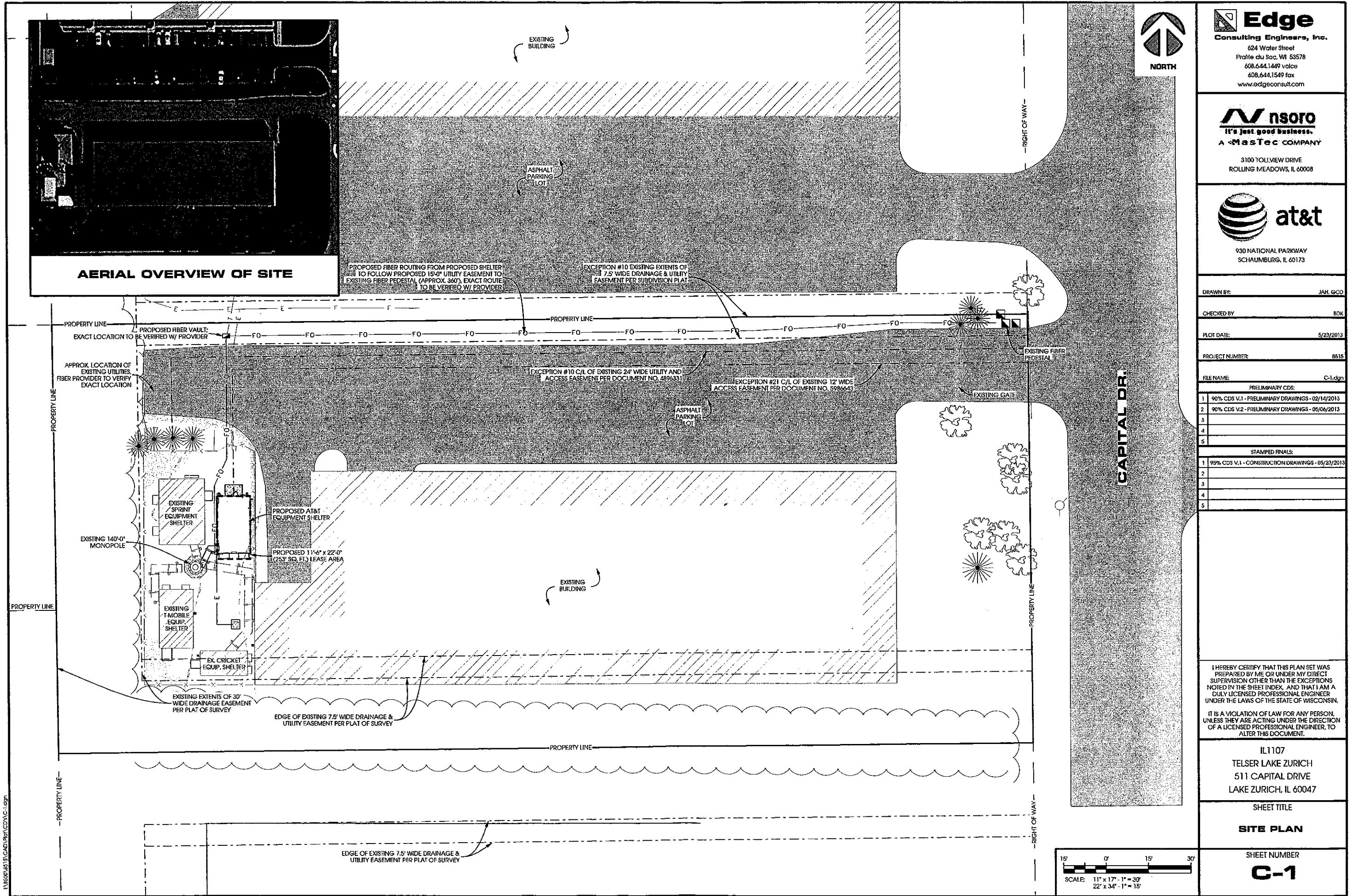
LEASE EXHIBIT
FOR
NSORO/MAS TEC LLC.

LOT 15 IN LAKE ZURICH CORPORATE PARK,
UNIT 1, A SUBDIVISION IN
SECTION 16, T.43N., R.10E., OF THE
3rd P.M., ELA TOWNSHIP,
LAKE COUNTY, ILLINOIS

NO.	DATE	DESCRIPTION	BY
4	5/03/13	Revised Easements	J.D.
3	4/30/13	Revised Lease Parcel	J.B.
2	3/5/13	Added Title Report	J.B.
1	1/25/13	Preliminary Survey	J.B.

DRAWN BY:	J.B.	FIELD WORK DATE:	1-23-13
CHECKED BY:	C.A.K.	FIELD BOOK:	H-26, PG.19
JOB NO.: 7091-B1288		SHEET 3	OF 3





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at&t
930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

DRAWN BY:	JAH.GCD
CHECKED BY:	BDK
PLOT DATE:	5/23/2013
PROJECT NUMBER:	8515
FILE NAME:	C-1.dgn
PRELIMINARY CDS:	
1	90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2	90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
3	
4	
5	
STAMPED FINALS:	
1	95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
2	
3	
4	
5	

I HEREBY CERTIFY THAT THIS PLAN SET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION OTHER THAN THE EXCEPTIONS NOTED IN THE SHEET INDEX, AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF WISCONSIN.

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IL1107
TELSER LAKE ZURICH
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

SITE PLAN

SHEET NUMBER
C-1

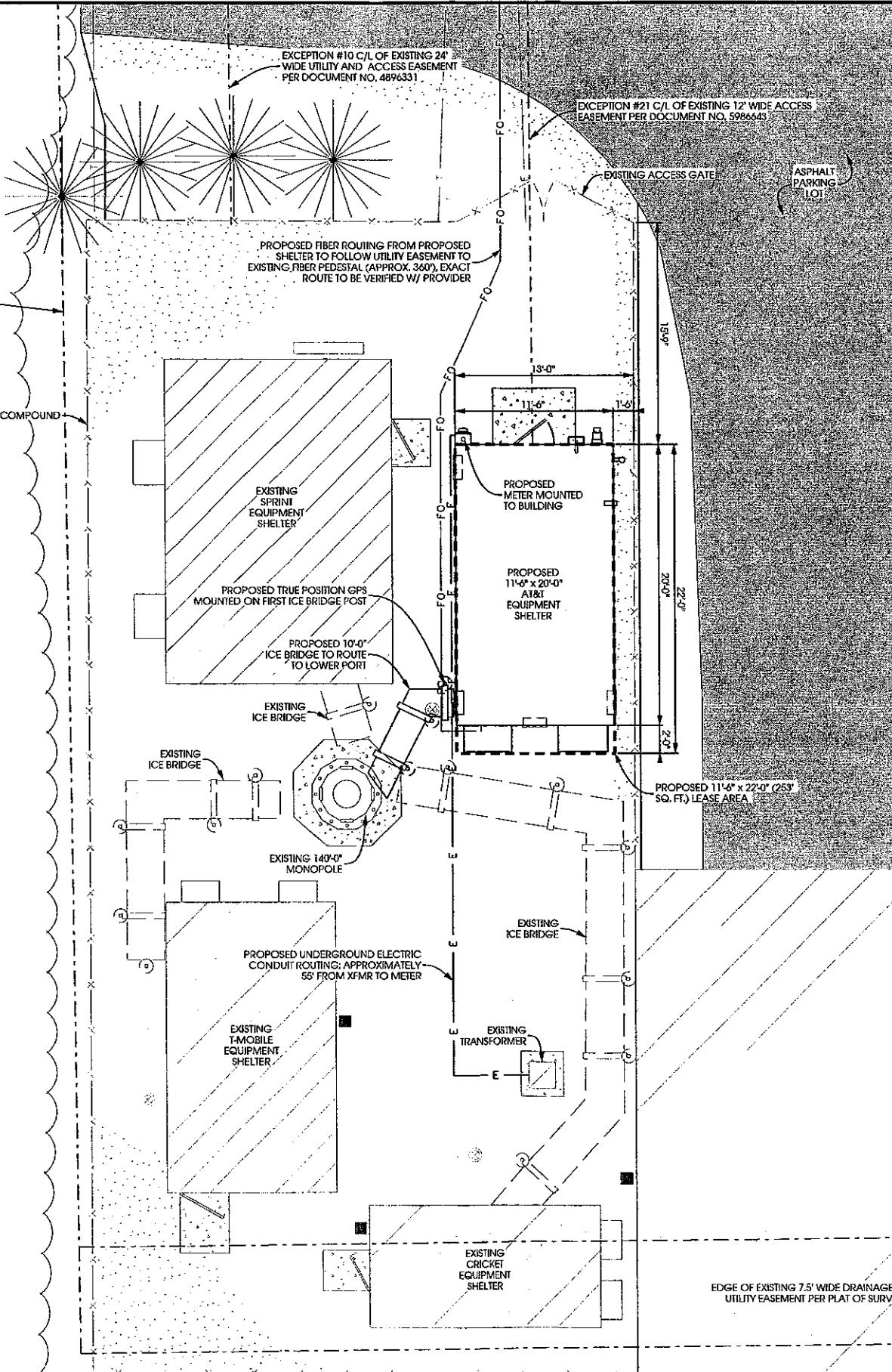


NORTH

PROPERTY LINE

EXISTING EXTENTS OF 30' WIDE DRAINAGE EASEMENT PER PLAT OF SURVEY

EXISTING 40' X 82' FENCED COMPOUND



PROPOSED LEASE AREA LOCATION [LOOKING NORTH]

R:\edge\08515\CAD\PLT\1\CD1.dwg

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624 Water Street
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3100 TOLLVIEW DRIVE
ROLLING MEADOWS, IL 60008930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

DRAWN BY: JAH, GCD
CHECKED BY: BDK
PLOT DATE: 5/23/2013
PROJECT NUMBER: 8515
FILE NAME: C2.dwg
PRELIMINARY CDS:
1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
3
4
5
STAMPED FINALS:
1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
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LAKE ZURICH, IL 60047

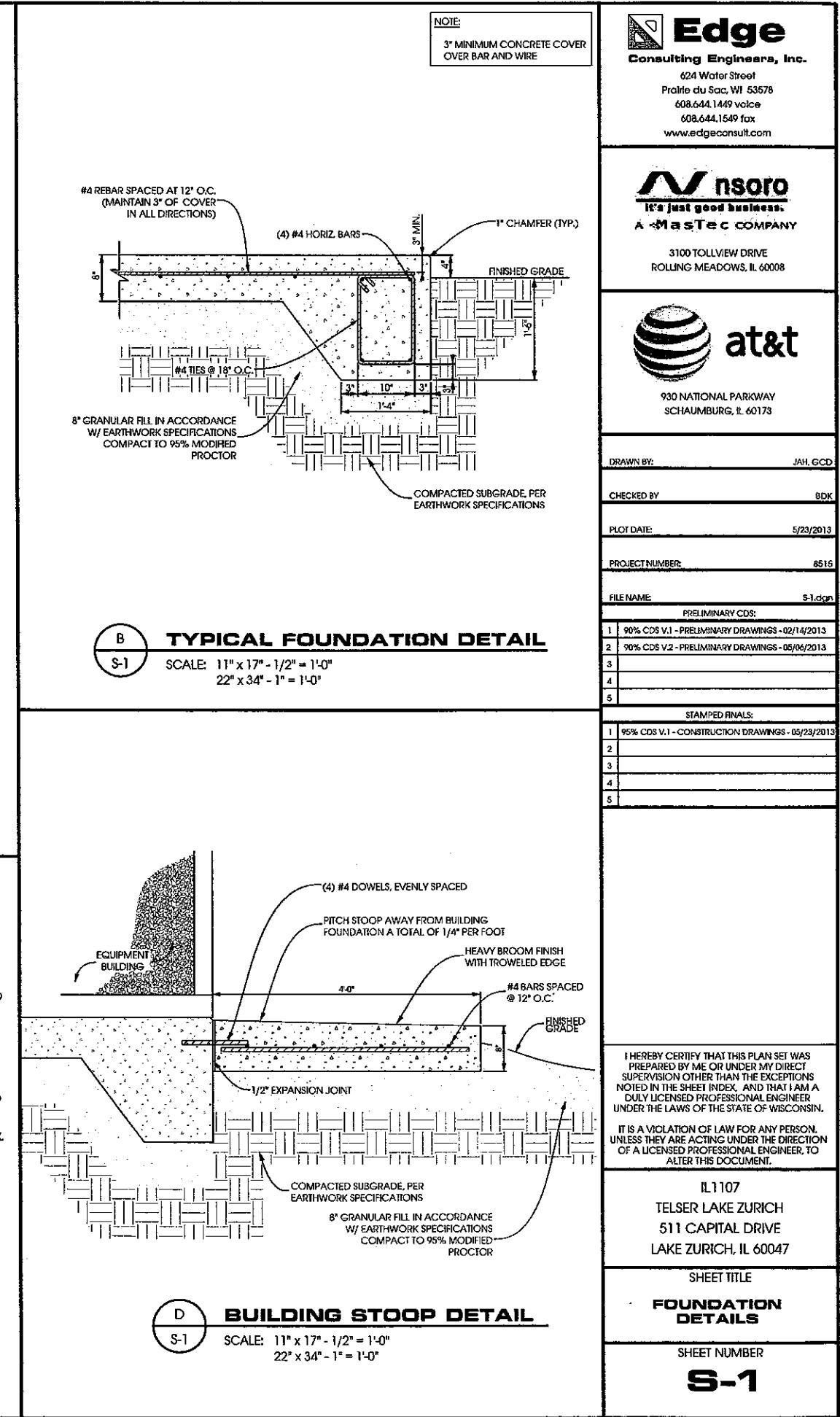
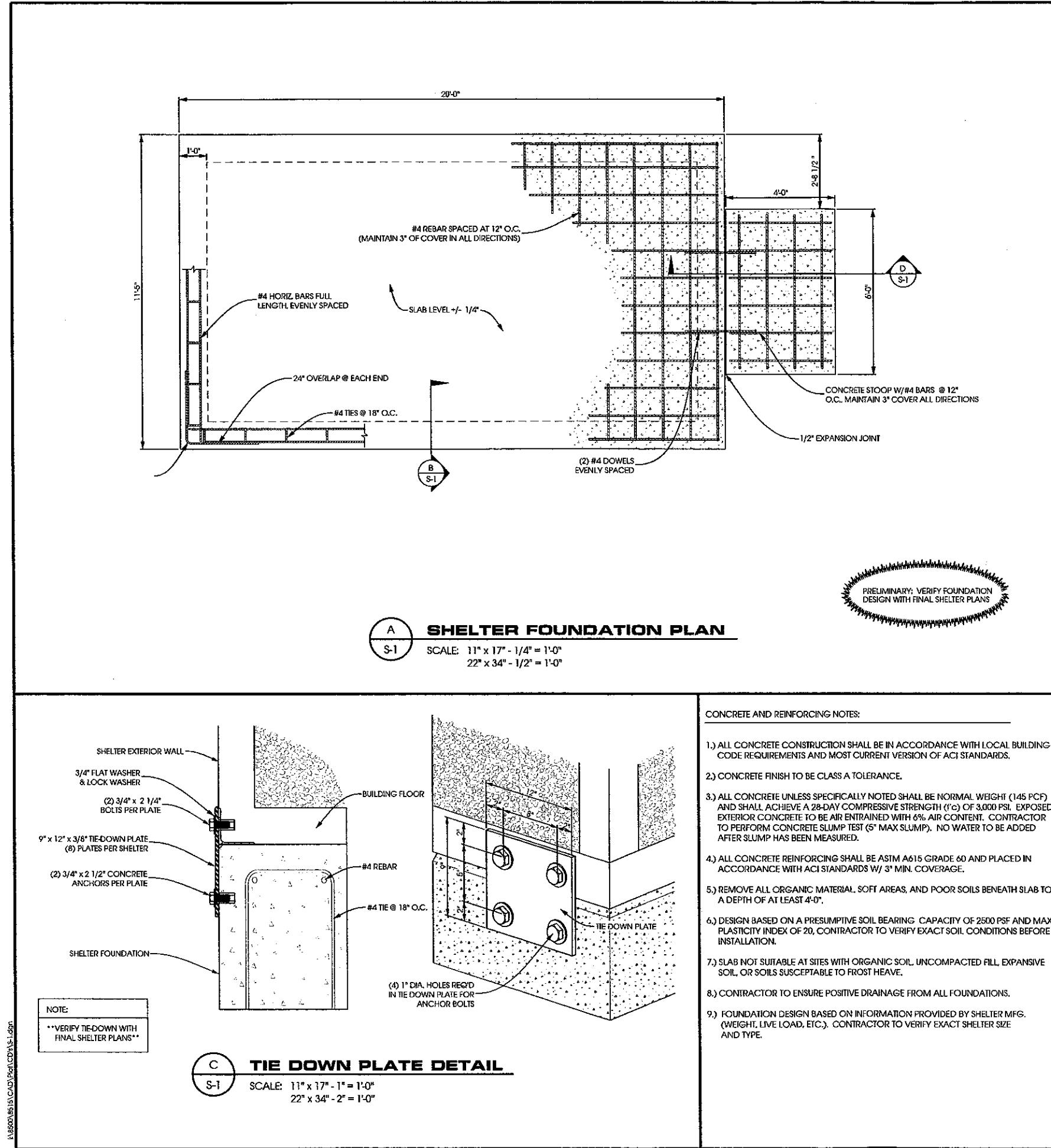
SHEET TITLE

COMPOUND PLAN

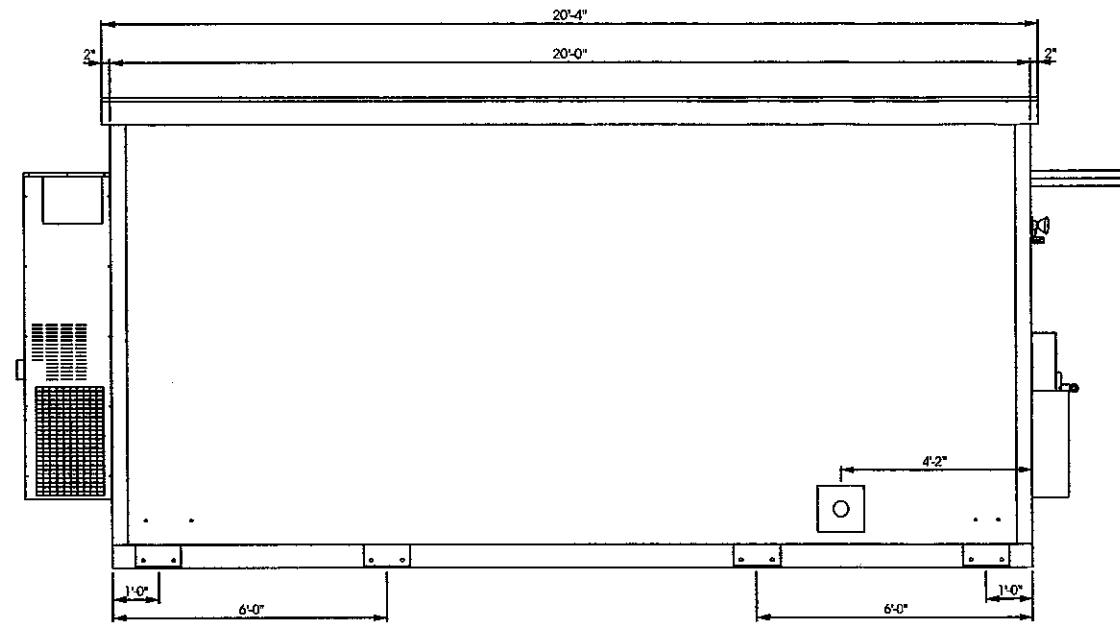
SHEET NUMBER

C-2

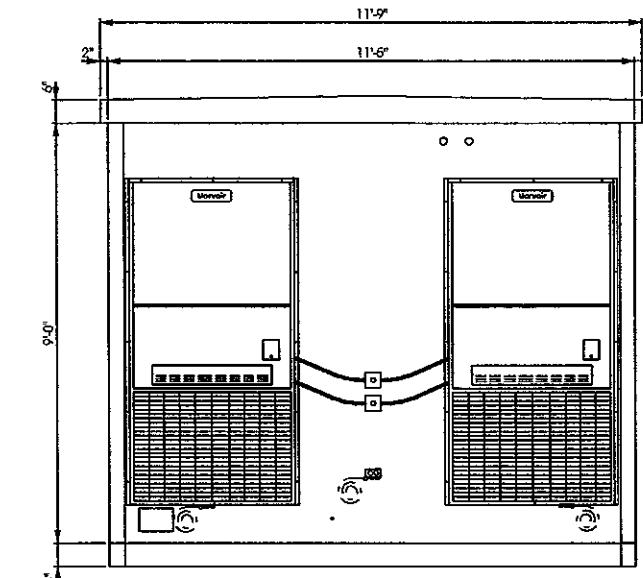
© EDGE CONSULTING ENGINEERS, INC.



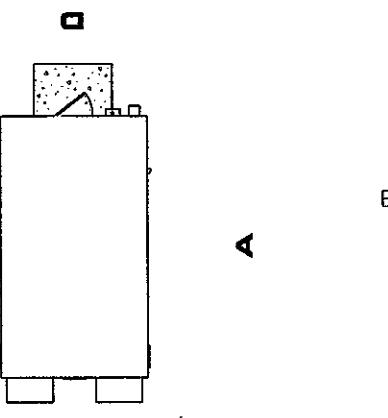
BUILDING NOTE:
PROPOSED SHELTER IS FIBERBOND BUILDING D-8482.
VERIFY SHELTER DETAILS WITH FINAL SHELTER PLANS.



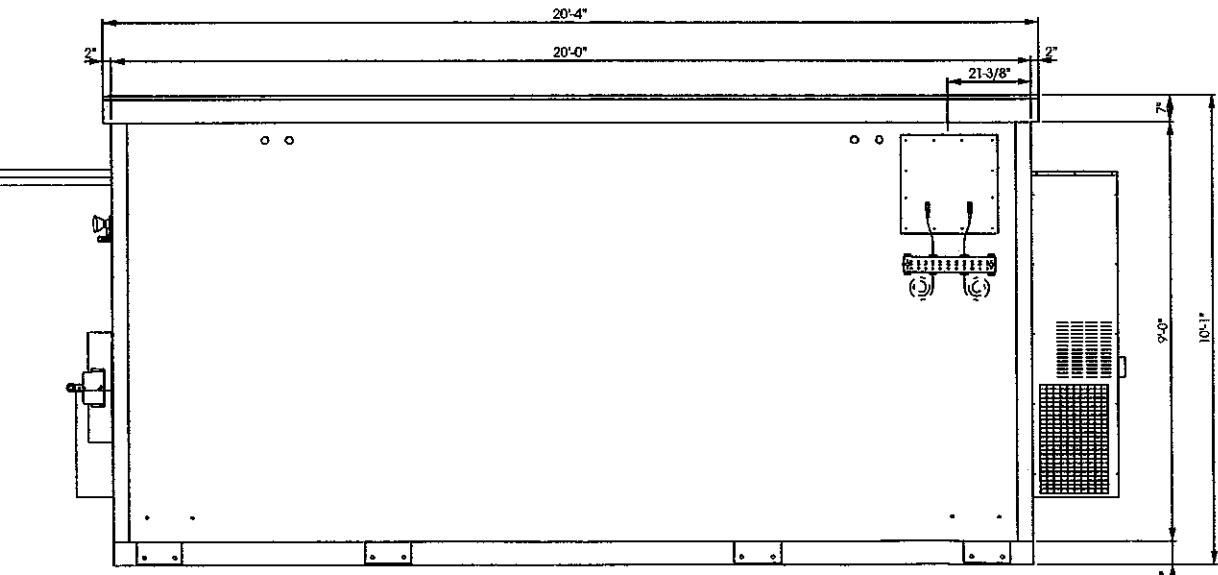
ELEVATION A



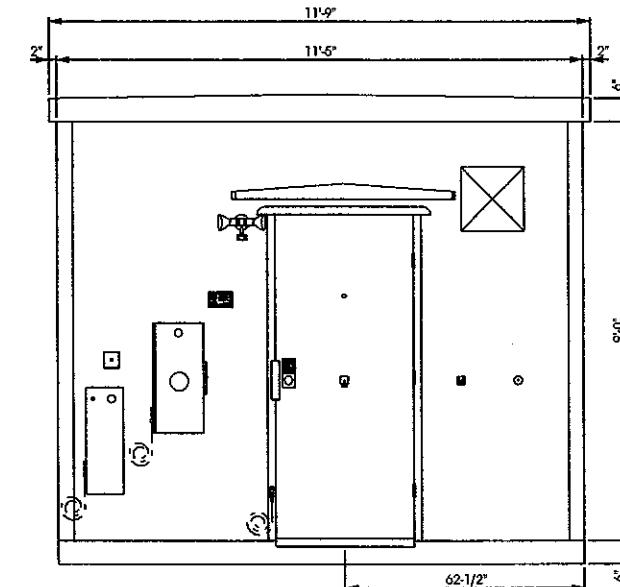
ELEVATION B



ELEVATION KEY



ELEVATION C



ELEVATION D

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ELLA
ERLAKE 310101

TELSER LAKE ZURICH
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

BUILDING ELEVATIONS

SUJECT NUMBER

S-2

EQUIPMENT SHELTER ELEVATIONS

NOTES:
FOUNDATIONS SHOWN ARE TYPICAL AND DO NOT
REPRESENT ACTUAL CONDITIONS.
CONTRACTOR TO VERIFY HEIGHT AND DIRECTION
OF ANTENNA WITH PROJECT MANAGER.
ALL ANTENNA AZIMUTHS TO BE FROM TRUE NORTH.
TOWER DESIGN BY OTHERS. CONTRACTOR TO
THOROUGHLY REVIEW THE TOWER PLANS PRIOR TO
BIDDING AND INSTALLATION.

CL OF EXISTING CARRIER PANEL ANTENNAS @ 193'-0" ABOVE T.O.C.
TOP OF EXISTING TOWER STEEL @ 140'-0" ABOVE T.O.C.
OVERALL TOWER HEIGHT (INCLUDING ALL APPURTENANCES) @ 145'-0" AGL (PER CROWN 2C)

A **TOWER PROFILE (NORTH ELEVATION)**

SCALE: 11" x 17" - 1" = 20'
22" x 34" - 1" = 10'

TRUE NORTH

ALPHA (SECTOR A)
AZIMUTH 40°

BETA (SECTOR B)
AZIMUTH 160°

GAMMA (SECTOR C)
AZIMUTH 285°

ANTENNA PLATFORM ASSIGNMENT

-1 SCALE: NTS

The logo for Edge Consulting Engineers, Inc. It features a stylized 'E' icon composed of a square with a diagonal line, followed by the word 'Edge' in a large, bold, black serif font, and 'Consulting Engineers, Inc.' in a smaller, bold, black sans-serif font below it.

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A • MASTec COMPANY

The AT&T logo, featuring a stylized globe composed of horizontal bands, with the letters 'at&t' in a bold, lowercase, sans-serif font to its right.

AWN BY:	JAH.GCD
ECHECKED BY:	BDK
OT DATE:	5/23/2013
JECT NUMBER:	8515
E NAME:	A-1.dgr
PRELIMINARY CDS:	
90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013	
90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013	
STAMPED RNSL:	
95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013	

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ALTER THIS DOCUMENT.

IL1107

TELSEY LAKE ZURICH
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

TOWER ELEVATION

SHEET NUMBER

A-1

ANTENNA INFORMATION CHART																	
	ANTENNA NUMBER	ANTENNA VENDOR	ANTENNA MODEL NO.	TMA VENDOR	RRU/RRU MODEL NO.	SURGE PROTECTOR VENDOR	SURGE PROTECTOR MODEL NO.	AZIMUTH	PAD	ANTENNA TIP HEIGHT FROM GROUND	TRANSMISSION CABLE SIZE	POLARISY PORT	FEED I.D.	MECHANICAL DOWN TILT	ELECTRICAL DOWN TILT	NOTES	
ALPHA SECTOR	FUTURE	A-1	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	40°	100'	104'	X000000X	X000000X	0	9	X000000X		
	LTE	A-2	ERICSSON	AIR21 KRC118048/1	X000000X	RRU-11	RAYCAP	DC248-40-9E	40°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	
	FUTURE	A-3	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	40°	100'	104'	X000000X	X000000X	0	X000000X	X000000X		
	UMTS	A-4	ANDREW	S8NH-ID6556C	X000000X	RRU-11	RAYCAP	DC648-60-18-8F	40°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	
BETA SECTOR	FUTURE	B-1	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	160°	100'	104'	X000000X	X000000X	0	7	X000000X		
	LTE	B-2	ERICSSON	AIR21 KRC118048/1	X000000X	RRU-11	RAYCAP	DC248-40-9E	160°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	
	FUTURE	B-3	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	160°	100'	104'	X000000X	X000000X	0	X000000X	X000000X		
	UMTS	B-4	ANDREW	S8NH-ID6556C	X000000X	RRU-11	RAYCAP	DC648-60-18-8F	160°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	
GAMMA SECTOR	FUTURE	C-1	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	285°	100'	104'	X000000X	X000000X	0	5	X000000X		
	LTE	C-2	ERICSSON	AIR21 KRC118048/1	X000000X	RRU-11	RAYCAP	DC248-40-9E	285°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	
	FUTURE	C-3	ERICSSON	AIR21 KRC118048/1	X000000X	X000000X	X000000X	285°	100'	104'	X000000X	X000000X	0	X000000X	X000000X		
	UMTS	C-4	ANDREW	S8NH-ID6556C	X000000X	RRU-11	RAYCAP	DC648-60-18-8F	285°	100'	104'	DC/FIBER BUNDLES	135'	X000000X	X000000X	0	

BASED UPON RFDSV1 (DATED 01/24/2013)

CABLE MARKING COLOR CONVENTION TABLE										
ALPHA, A, X, #1 Sector Antenna PORT (+/-)	A1-1 +45	A12 -45	A2-1 +45	A2-2 -45	A3-1 +45	A3-2 -45	A4-1 +45	A4-2 -45	A5-1 +45	A5-2 -45
BAND (850/1900)	RED WHITE SLATE	WHITE BROWN	ORANGE SLATE	ORANGE BROWN	RED BROWN	RED BROWN	RED BROWN	RED BROWN	RED BROWN	RED BROWN
	ORANGE/VIOLET									
BETA, B, Y, #2 Sector Antenna PORT (+/-)	B1-1 +45	B1-2 -45	B2-1 +45	B2-2 -45	B3-1 +45	B3-2 -45	B4-1 +45	B4-2 -45	B5-1 +45	B5-2 -45
BAND (850/1900)	BLUE WHITE SLATE	WHITE BROWN	ORANGE SLATE	ORANGE BROWN	BLUE BROWN	BLUE BROWN	BLUE BROWN	BLUE BROWN	BLUE BROWN	BLUE BROWN
	ORANGE/VIOLET									
GAMMA, C, Z, #3 Sector Antenna PORT (+/-)	C1-1 +45	C1-2 -45	C2-1 +45	C2-2 -45	C3-1 +45	C3-2 -45	C4-1 +45	C4-2 -45	C5-1 +45	C5-2 -45
BAND (850/1900)	GREEN WHITE SLATE									
	ORANGE/VIOLET									
DELTA, D, #4 Sector Antenna PORT (+/-)	D1-1 +45	D1-2 -45	D2-1 +45	D2-2 -45	D3-1 +45	D3-2 -45	D4-1 +45	D4-2 -45	D5-1 +45	D5-2 -45
BAND (850/1900)	YELLOW WHITE SLATE									
	ORANGE/VIOLET									

NOTE:

All color code tape shall be 3M-35 and shall be installed using a minimum of (3) wraps of tape.
All color bands installed at the lower top shall be a minimum of 3" wide and shall have a minimum of 3/4" spacing between each color.
All color bands installed at or near the ground may be only 3/4" wide. Each top-jumper shall be color coded with (1) set of 3" wide bands.
Each main coax shall be color coded with (1) set of 3" bands near the top-jumper connection and with 3/4" color bands just prior to entering BIS or transmitter building.
All bottom jumpers shall be color coded with (1) set of 3" bands on each end of the bottom jumper.
Each coax bottom jumper shall be color coded with (1) set of 3" bands and shall be crimped and smoothed cut so as to avoid unraveling.
Colorband #4 refers to the Frequency Band ORANGE/VIOLET=850, Used on jumpers only.
RF feedline shall be identified with a metal tag (stainless or brass) and stamped with the sector, antenna position, and cable number.
Antennas must be identified, using the sector letter and antenna number, with a black marker prior to installation.

CABLE MARKING TAGS

TO PROVIDE ADDITIONAL IDENTIFICATION RF CABLES SHALL BE IDENTIFIED WITH A METAL TAG MADE OF STAINLESS STEEL OR BRASS AND STAMPED WITH THE SECTOR, ANTENNA POSITION, AND CABLE NUMBER. THE ID MARKING LOCATIONS SHOULD BE AS PICTURED IN THE CABLE MARKING LOCATIONS TABLE. THE TAGS SHOULD BE ATTACHED WITH COLORCODED PROOF WIRE OR WAX STRING AROUND THE CABLE THE TAG SHOULD BE LABELED AS SHOWN TO THE RIGHT.

TAPE	TAG	LOCATIONS
X		EACH TOP-JUMPER SHALL BE COLOR CODED WITH (1) SET OF 3" WIDE BANDS.
X		EACH MAIN COAX SHALL BE COLOR CODED WITH (1) SET OF 3" WIDE BANDS NEAR THE TOP-JUMPER CONNECTION AND WITH (1) SET OF 3/4" WIDE COLOR BANDS JUST PRIOR TO ENTERING THE BIS OR TRANSMITTER BUILDING.
	X	MARKING TAGS SHALL BE ATTACHED AT CABLE ENTRY PORT ON THE INTERIOR OF THE SHELTER.
X		ALL BOTTOM JUMPERS SHALL BE COLOR CODED WITH (1) SET OF 3/4" WIDE BANDS ON EACH END OF BOTTOM JUMPER.

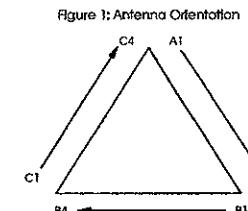


Figure 1: Antenna Orientation



Figure 2: Tag Detail Example



I HEREBY CERTIFY THAT THIS PLAN SET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION OTHER THAN THE ENGINEER NAMED IN THE SHEET INDEX, AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF WISCONSIN.

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IL1107
TELSER LAKE ZURICH
511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

ANTENNA INFORMATION

SHEET NUMBER

A-2

DRAWN BY: JAH, GCD

CHECKED BY: BDK

PLOT DATE: 5/23/2013

PROJECT NUMBER: 8515

FILE NAME: A-3.dwg

PRELIMINARY CDS:

1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013

2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013

3

4

5

STAMPED FINALS:

1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013

2

3

4

5

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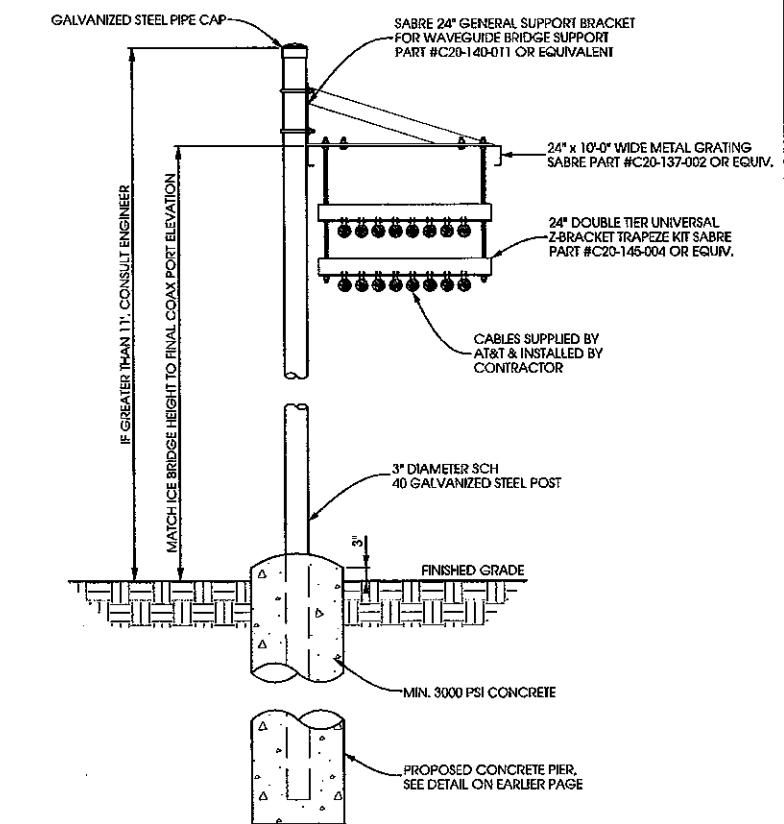
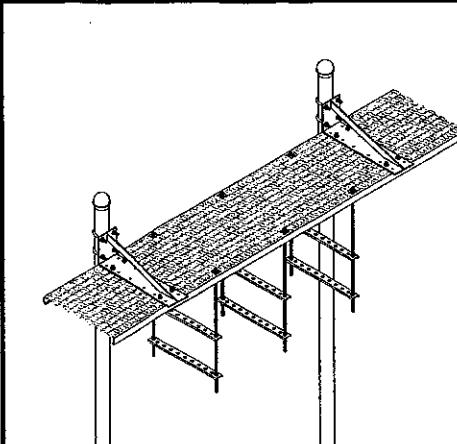
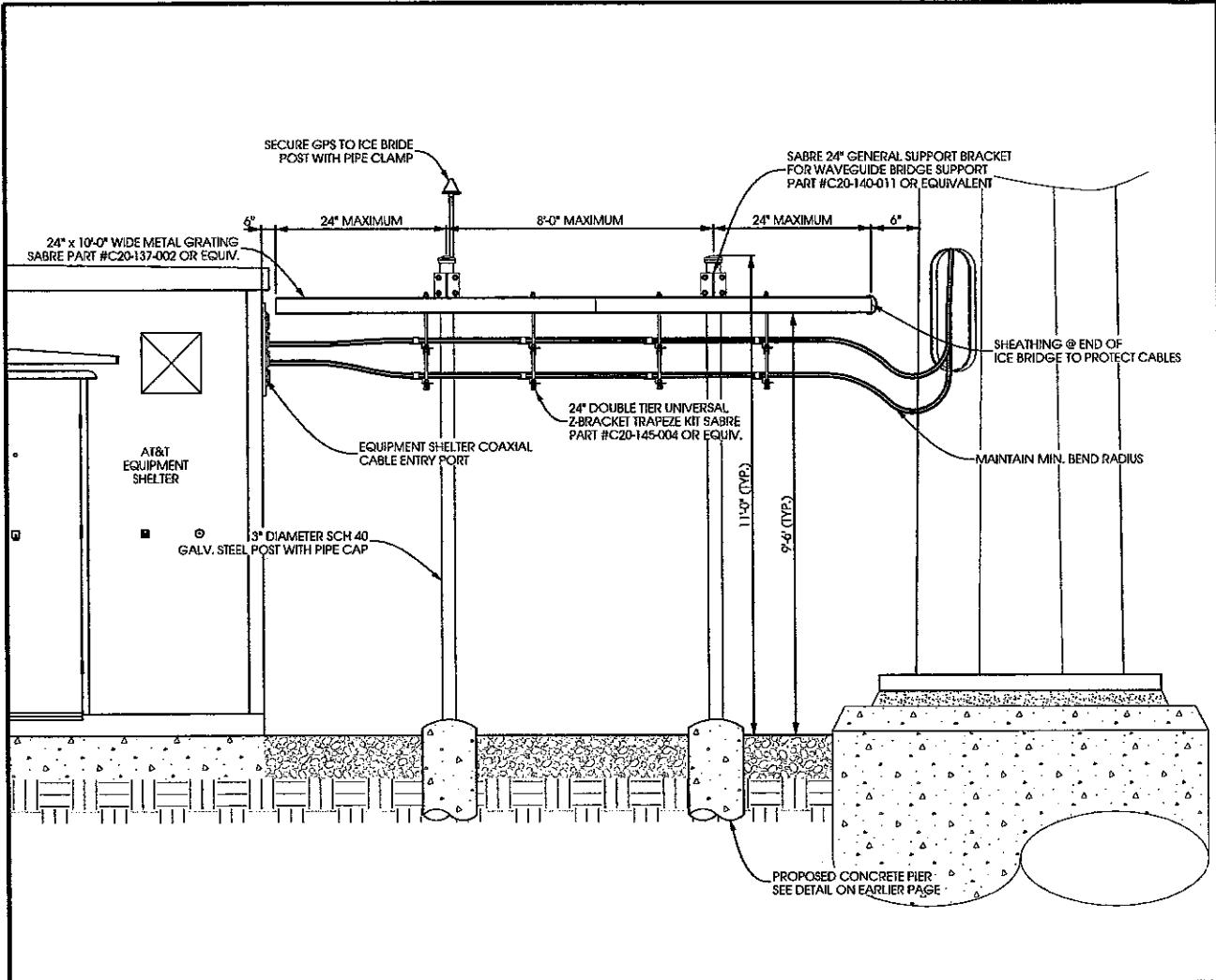
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511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

ICE BRIDGE DETAILS

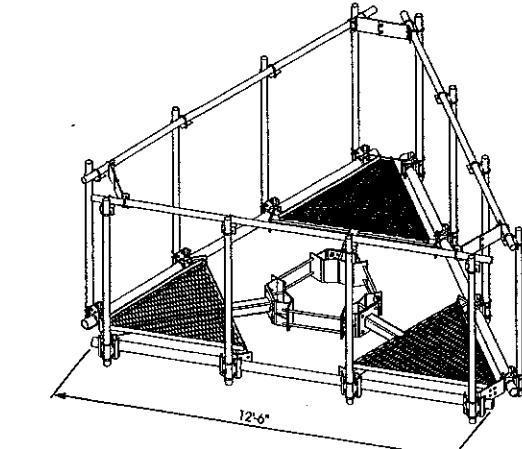
SHEET NUMBER

A-3

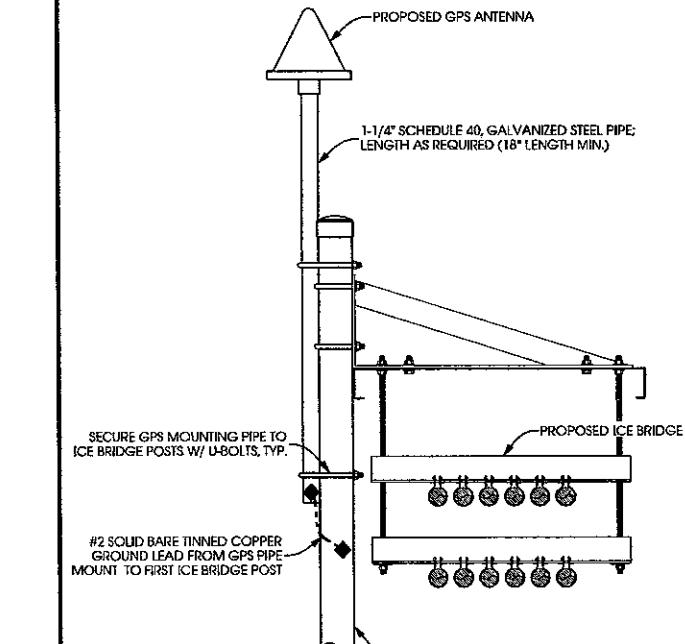


ICE BRIDGE DETAIL
B A-3 SCALE: NTS

NOTES:
- AT&T TO DETERMINE EXACT ANTENNA MOUNTING FRAME APPLICATION TO MEET THE FOLLOWING MINIMUM DESIGN REQUIREMENTS:
- STRUCTURAL CAPABILITY TO SUPPORT ANTENNA PANEL CONFIGURATION
- MAINTAIN EQUIVALENT ANTENNA PANEL SEPARATION
- MAN-RATED ANTENNA FRAME OF 250 LBS (MIN.)
- SECURE ALL CABLES & JUMPERS WITH CLAMPS (NO ZIP TIES ALLOWED)



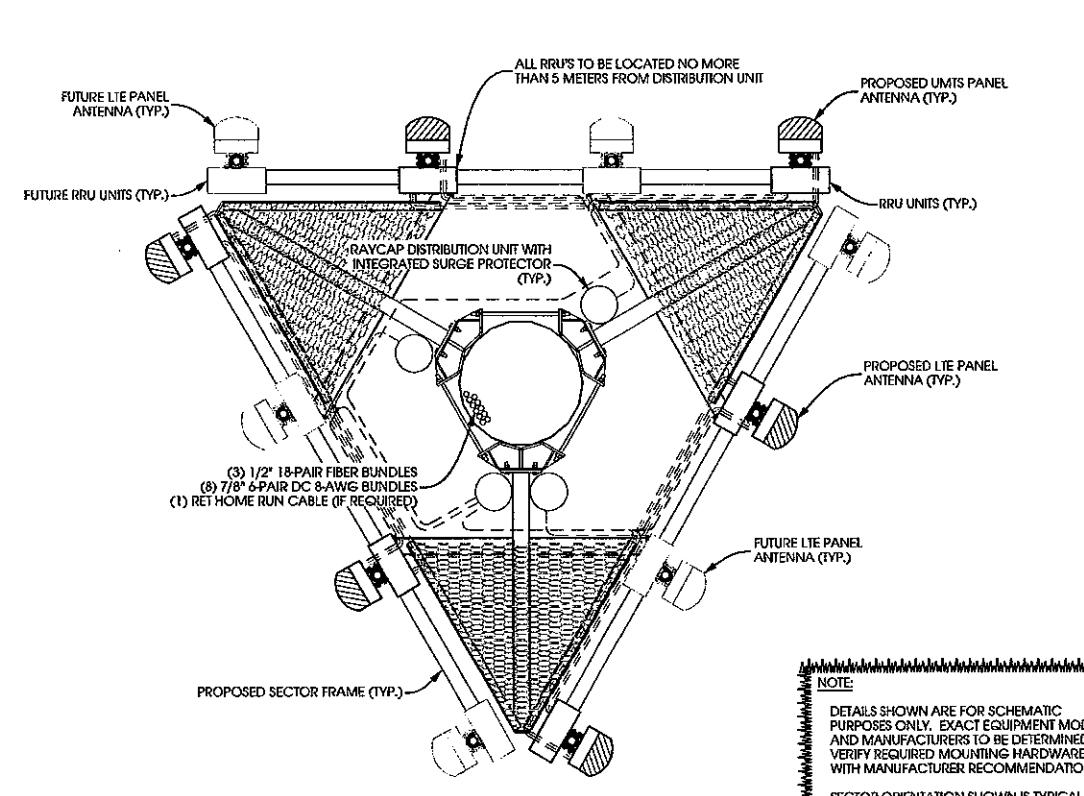
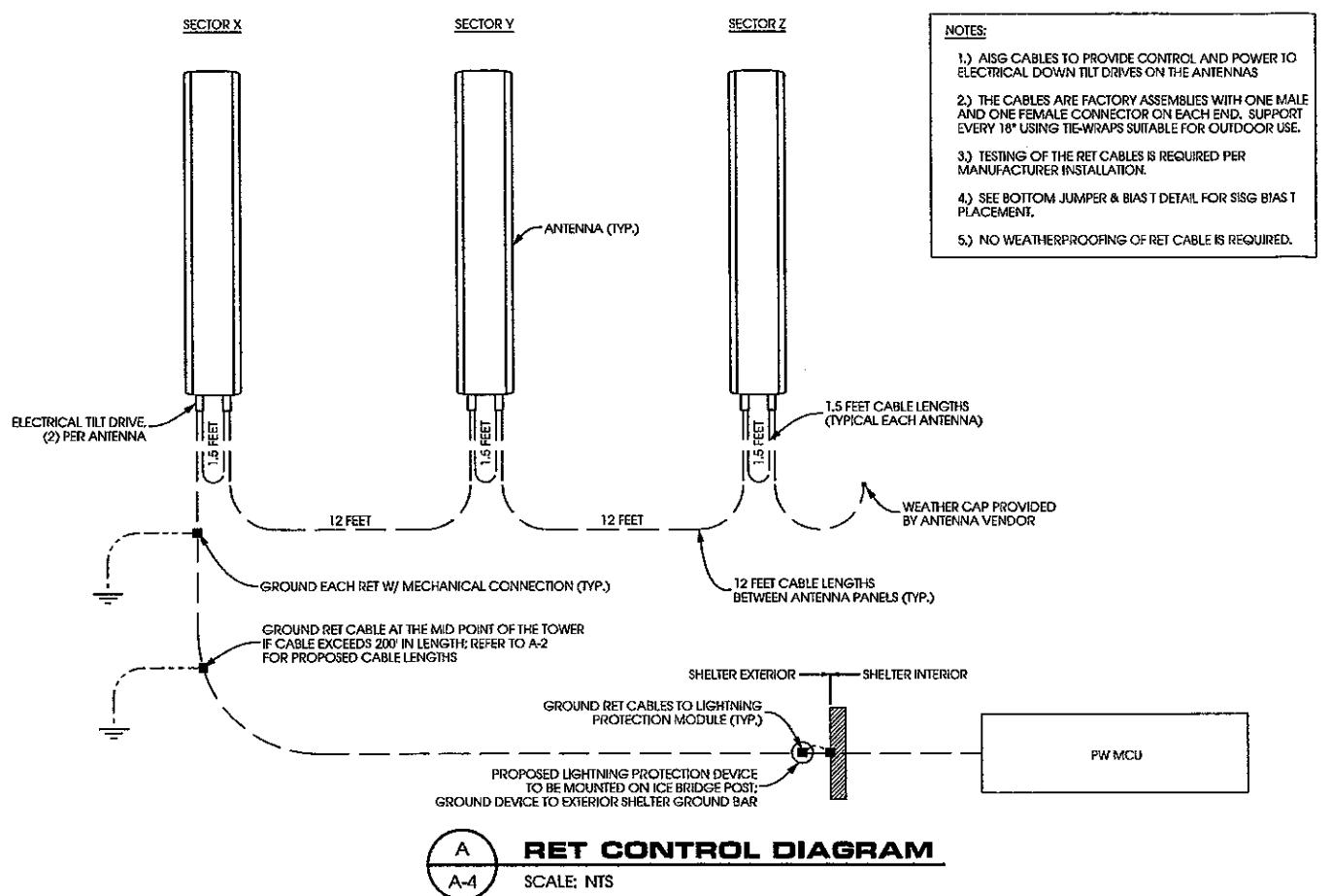
12'-6" CLAMP-ON LOW PROFILE PLATFORM KIT
30" TO 60" MONPOLE DIA. (VERIFY)
ANDREW PART #MC-PA12L9-96 SHOWN W/ UPPER SUPPORT RAIL
INCLUDES (3) 2 3/8" x 96" PIPE MOUNTS



GPS MOUNT DETAILS
D A-3 SCALE: NTS

ICE BRIDGE NOTES:
1. EQUIVALENT PARTS AND COMPONENTS CAN BE UTILIZED IF THEY PROVIDE EQUIVALENT CAPACITY & FUNCTIONALITY. SUBSTITUTIONS MUST BE APPROVED BY THE OWNER AND ENGINEER.
2. CONTRACTOR TO CONSULT & FOLLOW ALL MANUFACTURER DESIGN & INSTALLATION GUIDELINES.
3. MAXIMUM ALLOWABLE SPAN BETWEEN SUPPORTS SHALL BE 8' FOR A 10 SECTION.
4. FOLLOW MANUFACTURERS RECOMMENDATIONS REGARDING SPLICES OR CANTILEVERS, HOWEVER, CHANNEL SHOULD TYPICALLY NOT CANTILEVER MORE THAN 2' BEYOND SUPPORT & SPlicing SHOULD OCCUR AT OR NEAR SUPPORT.
5. CUT ICE BRIDGE CHANNELS SHOULD HAVE ALL SHARP EDGES GROUNDED. IN ADDITION, A FIELD SPRAY GALVANIZING COMPOUND SHOULD BE APPLIED TO ALL EXPOSED METAL.

TYP. ICE BRIDGE DETAIL
A A-3 SCALE: NTS



The logo for Edge Consulting Engineers, Inc. It features a stylized 'E' icon composed of a triangle and a square, followed by the word 'Edge' in a bold, black, sans-serif font, and 'Consulting Engineers, Inc.' in a smaller, regular black font.

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It's just good business.
A **Mastec** COMPANY

3100 TOLLVIEW DRIVE
ROLLING MEADOWS, IL 60008



930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

BY: JAH.GCD
ED BY 8DK
ATE: 5/23/2013
CT NUMBER: 8515
AME A-4.dgn
PRELIMINARY CDS:
% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013

STAMPED FINALS:
6 CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013

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UNDER THE LAWS OF THE STATE OF WISCONSIN.

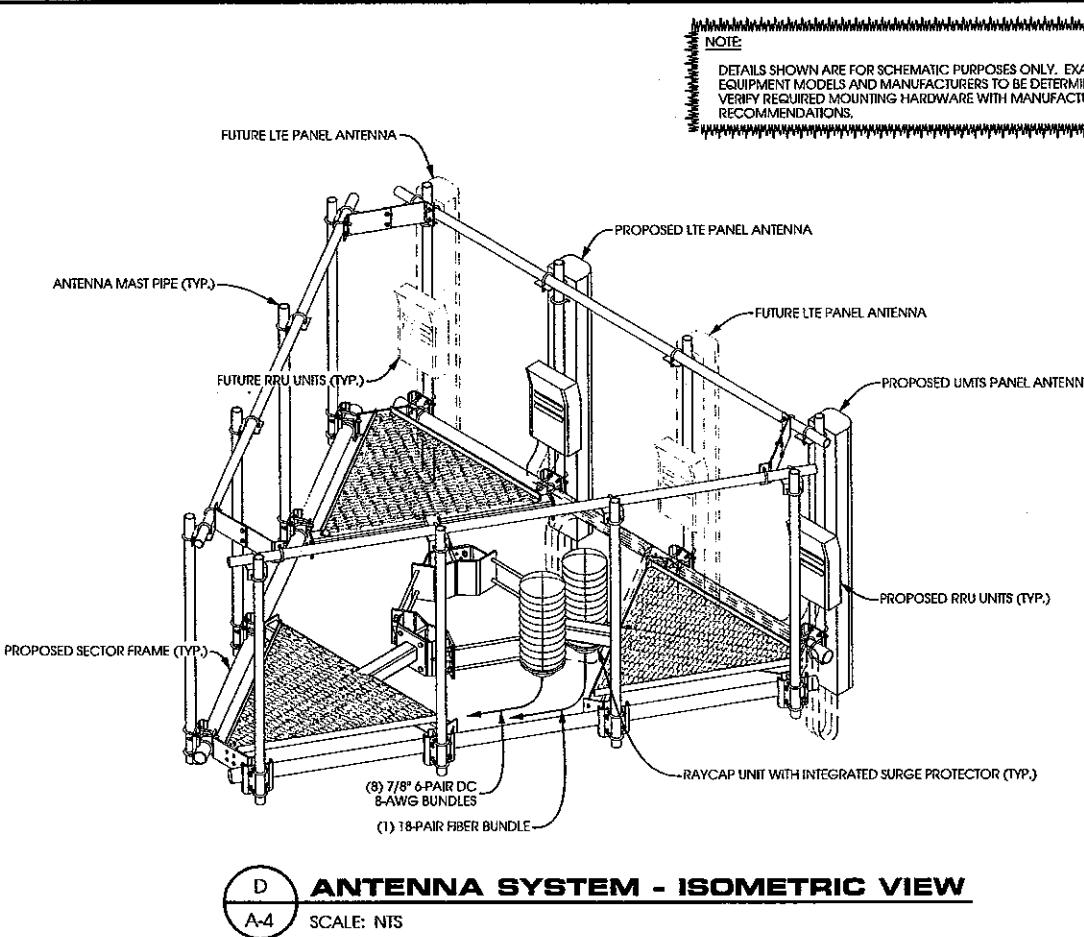
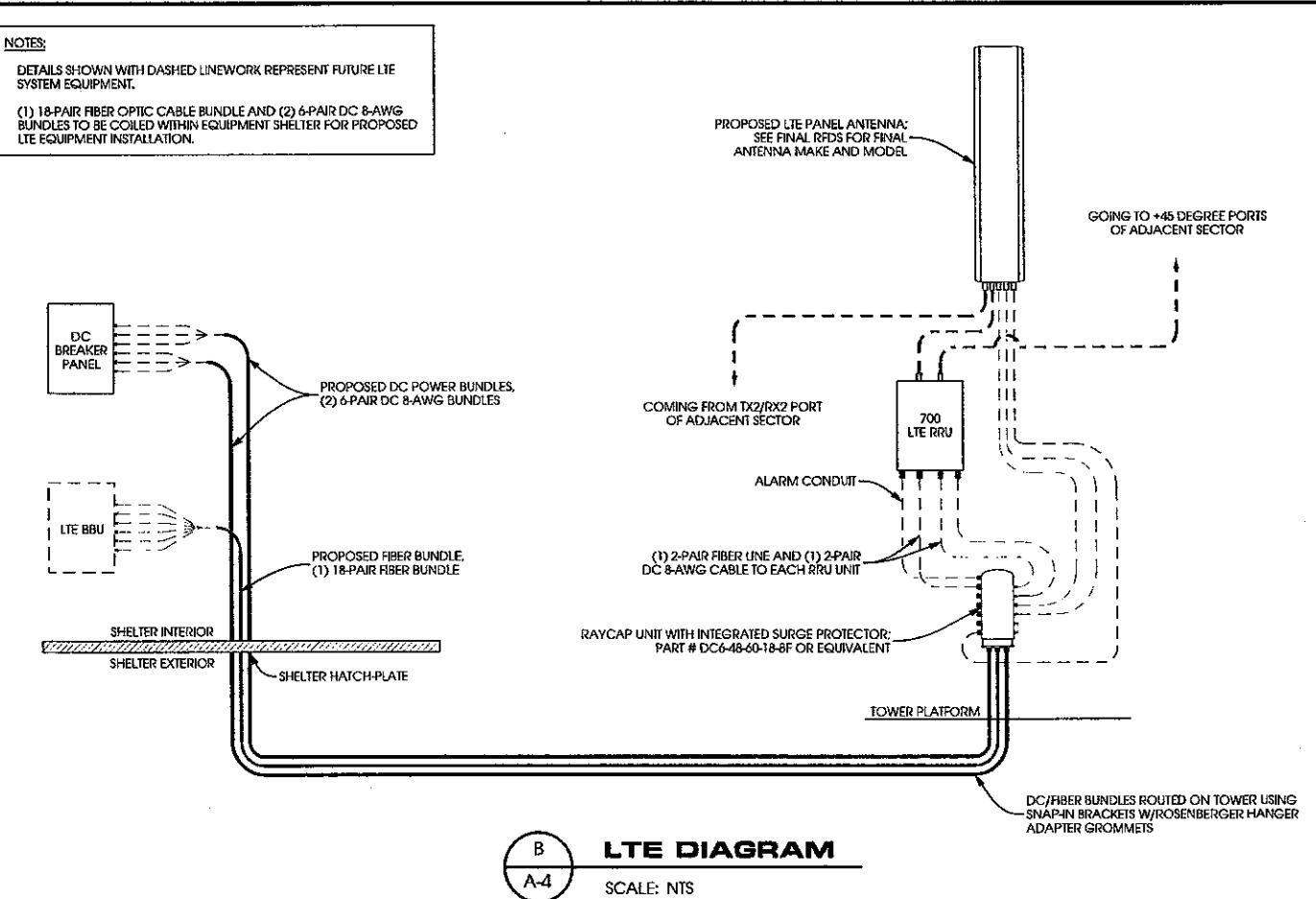
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LAKE ZURICH, IL 60047

SHEET TITLE

ANTENNA DETAILS

SHEET NUMBER
A-4



I:\8500\8515\CAD\Plot\CD's\A-4.dgn

DRAWN BY: JAH.GCD

CHECKED BY: BDK

PLOT DATE: 5/23/2013

PROJECT NUMBER: 8515

FILE NAME: A5.dwg

PRELIMINARY CDS:

1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013

2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013

3

4

5

STAMPED FINALS:

1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013

2

3

4

5

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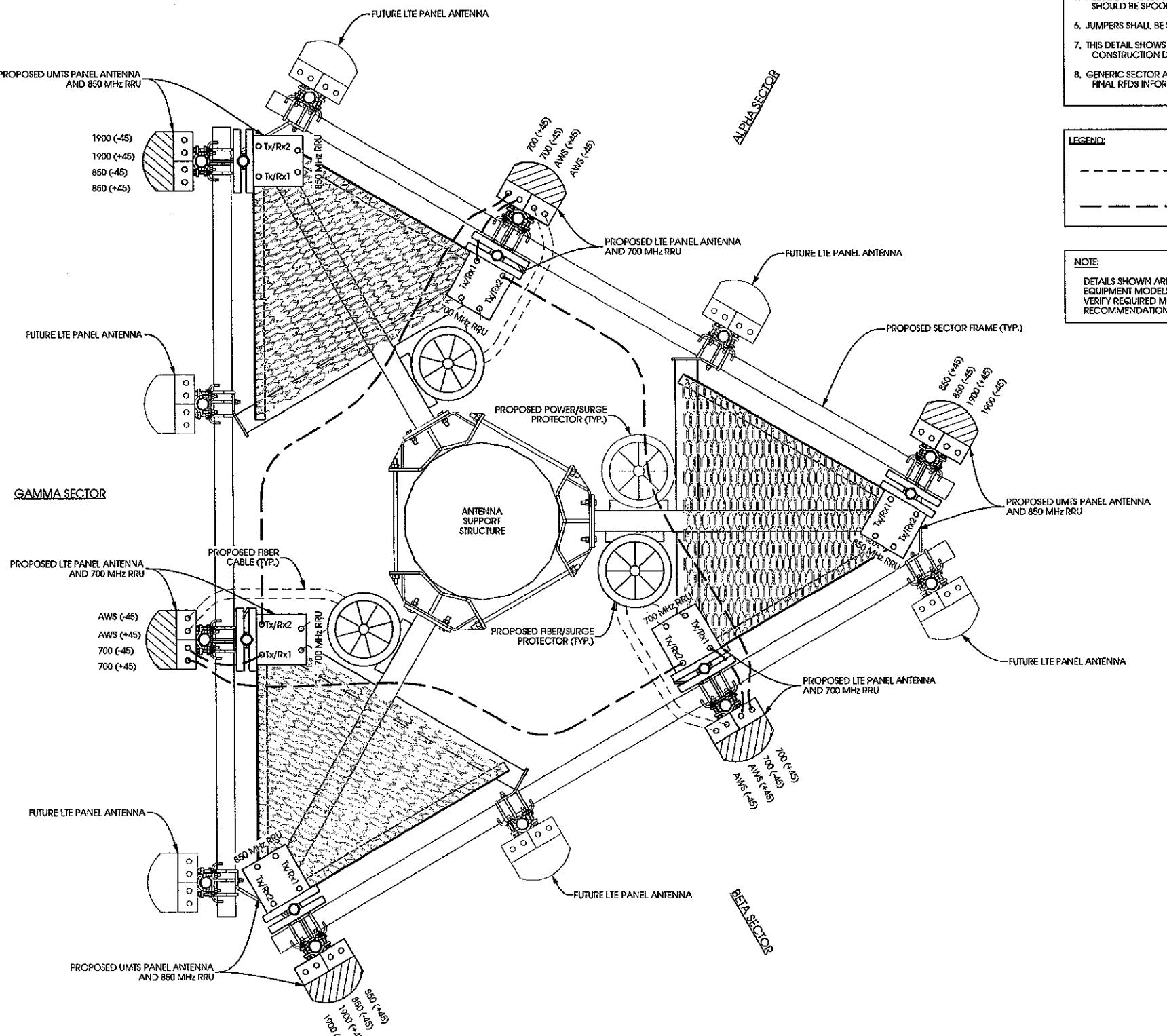
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511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

**LTE JUMPER
CONFIGURATION**

SHEET NUMBER

A-5



**LTE CROSS SECTOR REDUNDANCY FEATURE
(CSR) JUMPER CONFIGURATION**

A

A-5

SCALE: NTS

DRAWN BY: JAH.GCD

CHECKED BY: BDK

PLOT DATE: 5/23/2013

PROJECT NUMBER: 8515

FILE NAME: E-1.dwg

PRELIMINARY CDS:

1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013

2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013

3

4

5

STAMPED FINALS:

1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013

2

3

4

5

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511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE

ELECTRICAL NOTES

SHEET NUMBER

E-1

ELECTRICAL INSTALLATION NOTES:

- ALL ELECTRICAL WORK SHALL BE PERFORMED IN ACCORDANCE WITH THE PROJECT SPECIFICATIONS, NEC AND ALL APPLICABLE LOCAL CODES.
- WIRING RACEWAY AND SUPPORT METHODS AND MATERIALS SHALL COMPLY WITH NEC REQUIREMENTS.
- ALL CIRCUITS SHALL BE SEGREGATED AND MAINTAIN MINIMUM CABLE SEPARATION AS REQUIRED BY THE NEC.
- CABLES SHALL NOT BE ROUTED THROUGH LADDER-STYLE CABLE TRAY RUNGS.
- EACH END OF EVERY POWER, POWER PHASE CONDUCTOR (I.E. HOT), GROUNDING, AND TI CONDUCTOR AND CABLE SHALL BE LABELED WITH COLOR CODED INSULATION OR ELECTRICAL TAPE (3M BRAND, 1/2" PLASTIC ELECTRICAL TAPE WITH UV PROTECTION, OR EQUAL). THE IDENTIFICATION METHOD SHALL CONFORM WITH NEC & OSHA.
- ALL ELECTRICAL COMPONENTS SHALL BE CLEARLY LABELED WITH PLASTIC TAPE PER COLOR SCHEDULE. ALL EQUIPMENT SHALL BE LABELED WITH THEIR VOLTAGE RATING, PHASE CONFIGURATION, WIRE CONFIGURATION, POWER OR AMPACITY RATING, AND BRANCH CIRCUIT ID NUMBERS (I.E. PANELBOARD AND CIRCUIT ID'S).
- PANEL BOARDS (ID NUMBERS) AND INTERNAL CIRCUIT BREAKERS (CIRCUIT ID NUMBERS) SHALL BE CLEARLY LABELED WITH PLASTIC LABELS.
- ALL TIE WRAPS SHALL BE CUT FLUSH WITH APPROVED CUTTING TOOL TO REMOVE SHARP EDGES.
- POWER, CONTROL, AND EQUIPMENT GROUND WIRING IN TUBING OR CONDUIT SHALL BE SINGLE CONDUCTOR (#14 AWG OR LARGER), 600 V, OIL RESISTANT THHN OR THWN-2, CLASS B STRANDED COPPER CABLE RATED FOR 90°C (WET AND DRY) OPERATION; LISTED OR LABELED FOR THE LOCATION AND RACEWAY SYSTEM USED, UNLESS OTHERWISE SPECIFIED.
- SUPPLEMENTAL EQUIPMENT GROUND WIRING LOCATED INDOORS SHALL BE SINGLE CONDUCTOR (#6 AWG OR LARGER), 600 V, OIL RESISTANT THHN OR THWN-2, GREEN INSULATION, CLASS B STRANDED COPPER CABLE RATED FOR 90°C (WET AND DRY) OPERATION; LISTED OR LABELED FOR THE LOCATION AND RACEWAY SYSTEM USED, UNLESS OTHERWISE SPECIFIED.
- POWER AND CONTROL WIRING, NOT IN TUBING OR CONDUIT, SHALL BE MULTI-CONDUCTOR, TYPE TC CABLE (#14 AWG OR LARGER), 600 V, OIL RESISTANT THHN OR THWN-2, CLASS B STRANDED COPPER CABLE RATED FOR 90°C (WET AND DRY) OPERATION; LISTED OR LABELED FOR THE LOCATION USED, UNLESS OTHERWISE SPECIFIED.
- ALL POWER AND GROUNDING CONNECTIONS SHALL BE CRIMP/STYLE, COMPRESSION WIRE LUGS AND WIRENUTS BY THOMAS AND BETTS (OR EQUAL). LUGS AND WIRENUTS SHALL BE RATED FOR OPERATION AT NO LESS THAN 75°C (90°C IF AVAILABLE).
- RACEWAY AND CABLE TRAY SHALL BE LISTED OR LABELED FOR ELECTRICAL USE IN ACCORDANCE WITH NEMA, UL, ANSI/IEC, AND NEC.
- ELECTRICAL METALLIC TUBING (EMT) OR RIGID NONMETALLIC CONDUIT (I.E. RIGID PVC SCHEDULE 40, OR RIGID PVC SCHEDULE 80 FOR LOCATIONS SUBJECT TO PHYSICAL DAMAGE) SHALL BE USED FOR EXPOSED INDOOR LOCATIONS.
- ELECTRICAL METALLIC TUBING (EMT), ELECTRICAL NONMETALLIC TUBING (ENT), OR RIGID NONMETALLIC CONDUIT (RIGID PVC, SCHEDULE 40) SHALL BE USED FOR CONCEALED INDOOR LOCATIONS.
- GALVANIZED STEEL INTERMEDIATE METALLIC CONDUIT (IMC) SHALL BE USED FOR OUTDOOR LOCATIONS ABOVE GRADE.
- RIGID NONMETALLIC CONDUIT (I.E. RIGID PVC SCHEDULE 40 OR RIGID PVC SCHEDULE 80) SHALL BE USED UNDERGROUND; DIRECT BURIED, IN AREAS OF OCCASIONAL LIGHT VEHICLE TRAFFIC OR ENCASED IN REINFORCED CONCRETE IN AREAS OF HEAVY VEHICLE TRAFFIC.
- LIQUID-TIGHT FLEXIBLE METALLIC CONDUIT (LIQUID-TITE FLEX) SHALL BE USED INDOORS AND OUTDOORS, WHERE VIBRATION OCCURS OR FLEXIBILITY IS NEEDED.
- CONDUT AND TUBING FITTINGS SHALL BE THREADED OR COMPRESSION-TYPE AND APPROVED FOR THE LOCATION USED. SETSCREW FITTINGS ARE NOT ACCEPTABLE.
- CABINETS, BOXES, AND WIREWAYS SHALL BE LISTED OR LABELED FOR ELECTRICAL USE IN ACCORDANCE WITH NEMA, UL, ANSI/IEC, AND NEC.
- WIREWAYS SHALL BE EPOXY-COATED (GRAY) AND INCLUDE A HINGED COVER, DESIGNED TO SWING OPEN DOWNWARD; SHALL BE PANDUIT TYPE E (OR EQUAL); AND RATED NEMA 1 (OR BETTER).
- EQUIPMENT CABINETS, TERMINAL BOXES, JUNCTION BOXES, AND PULL BOXES SHALL BE GALVANIZED OR EPOXY-COATED SHEET STEEL SHALL MEET OR EXCEED UL 50, AND RATED NEMA 1 (OR BETTER) INDOORS OR NEMA 3R (OR BETTER) OUTDOORS.
- METAL RECEPTACLE, SWITCH, AND DEVICE BOXES SHALL BE GALVANIZED, EPOXY-COATED, OR NON-CORRODING; SHALL MEET OR EXCEED UL 514A AND NEMA OS 1; AND RATED NEMA 1 (OR BETTER) INDOORS, OR WEATHER PROTECTED (WP OR BETTER) OUTDOORS.
- NONMETALLIC RECEPTACLE, SWITCH, AND DEVICE BOXES SHALL MEET OR EXCEED NEMA OS 2; AND RATED NEMA 1 (OR BETTER) INDOORS, OR WEATHER PROTECTED (WP OR BETTER) OUTDOORS.
- THE SUBCONTRACTOR SHALL NOTIFY AND OBTAIN NECESSARY AUTHORIZATION FROM THE CONTRACTOR BEFORE COMMENCING WORK ON THE AC POWER DISTRIBUTION PANELS.
- THE SUBCONTRACTOR SHALL PROVIDE NECESSARY TAGGING ON THE BREAKERS, CABLES AND DISTRIBUTION PANELS IN ACCORDANCE WITH THE APPLICABLE CODES AND STANDARDS TO SAFEGUARD AGAINST LIFE AND PROPERTY.

GREENFIELD GROUNDING NOTES:

- ALL GROUND ELECTRODE SYSTEMS (INCLUDING TELECOMMUNICATION, RADIO, LIGHTNING PROTECTION, AND AC POWER GES'S) SHALL BE BONDED TOGETHER BELOW GRADE, BY TWO OR MORE COPPER BONDING CONDUCTORS IN ACCORDANCE WITH THE NEC.
- THE SUBCONTRACTOR SHALL PERFORM IEEE FALL-OF-POTENTIAL RESISTANCE TO EARTH TESTING (PER IEEE 1100 AND 81) FOR GROUND ELECTRODE SYSTEMS. THE SUBCONTRACTOR SHALL FURNISH AND INSTALL SUPPLEMENTAL GROUND ELECTRODES AS NEEDED TO ACHIEVE A TEST RESULT OF 5 OHMS OR LESS.
- THE SUBCONTRACTOR IS RESPONSIBLE FOR PROPERLY SEQUENCING GROUNDING AND UNDERGROUND CONDUIT INSTALLATION AS TO PREVENT ANY LOSS OF CONTINUITY IN THE GROUNDING SYSTEM OR DAMAGE TO THE CONDUIT & PROVIDE TESTING RESULTS.
- METAL CONDUIT AND TRAY SHALL BE GROUNDED AND MADE ELECTRICALLY CONTINUOUS WITH LISTED BONDING FITTINGS OR BY BONDING ACROSS THE DISCONTINUITY WITH #6 AWG COPPER WIRE UL APPROVED GROUNDING TYPE CONDUIT CLAMPS.
- METAL RACEWAY SHALL NOT BE USED AS THE NEC REQUIRED EQUIPMENT GROUND CONDUCTOR. STRANDED COPPER CONDUCTORS WITH GREEN INSULATION, SIZED IN ACCORDANCE WITH THE NEC, SHALL BE FURNISHED AND INSTALLED WITH THE POWER CIRCUITS TO BITS EQUIPMENT.
- EACH BITS CABINET FRAME SHALL BE DIRECTLY CONNECTED TO THE MASTER GROUND BAR WITH GREEN INSULATED SUPPLEMENTAL EQUIPMENT GROUND WIRES, 6 AWG STRANDED COPPER OR LARGER FOR INDOOR BITS; 2 AWG STRANDED COPPER FOR OUTDOOR BITS.
- CONNECTIONS TO THE GROUND BUS SHALL NOT BE DOUBLED UP OR STACKED. BACK TO BACK CONNECTIONS ON OPPOSITE SIDES OF THE GROUND BUS ARE PERMITTED.
- ALL EXTERIOR GROUND CONDUCTORS BETWEEN EQUIPMENT/GROUND BARS AND THE GROUND RING SHALL BE #2 AWG SOLID TINNED COPPER UNLESS OTHERWISE INDICATED.
- ALUMINUM CONDUCTOR OR COPPER CLAD STEEL CONDUCTOR SHALL NOT BE USED FOR GROUNDING CONNECTIONS.
- USE OF 90° BENDS IN THE PROTECTION GROUNDING CONDUCTORS SHALL BE AVOIDED WHEN 45° BENDS CAN BE ADEQUATELY SUPPORTED.
- EXOTHERMIC WELDS SHALL BE USED FOR ALL GROUNDING CONNECTIONS BELOW GRADE.
- ALL GROUND CONNECTIONS ABOVE GRADE (INTERIOR & EXTERIOR) SHALL BE FORMED USING HIGH PRESS CRIMPS.
- COMPRESSION GROUND CONNECTIONS MAY BE REPLACED BY EXOTHERMIC WELD CONNECTIONS.
- ICE BRIDGE BONDING CONDUCTORS SHALL BE EXOTHERMICALLY BONDED OR BOLTED TO THE BRIDGE AND THE TOWER GROUND BAR.
- APPROVED ANTI-OXIDANT COATINGS (I.E. CONDUCTIVE GEL OR PASTE) SHALL BE USED ON ALL COMPRESSION AND BOLTED GROUND CONNECTIONS.
- ALL EXTERIOR GROUND CONNECTIONS SHALL BE COATED WITH A CORROSION RESISTANT MATERIAL.
- MISCELLANEOUS ELECTRICAL AND NO-ELECTRICAL METAL BOXES, FRAMES AND SUPPORTS SHALL BE BONDED TO THE GROUND RING, IN ACCORDANCE WITH THE NEC.
- BOND ALL METALLIC OBJECTS WITHIN 6 FT OF MAIN GROUND WIRES WITH 1-#2 AWG TINPLATED COPPER GROUND CONDUCTOR.
- GROUND CONDUCTORS USED IN THE FACILITY GROUND AND LIGHTNING PROTECTION SYSTEMS SHALL NOT BE ROUTED THROUGH METALLIC OBJECTS THAT FORM A BAG AROUND THE CONDUCTOR, SUCH AS METALLIC CONDUITS, METAL SUPPORT CLIPS OR SLEEVES THROUGH WALLS OR FLOORS. WHEN IT IS REQUIRED TO BE HOUSED IN CONDUIT TO MEET CODE REQUIREMENTS OR LOCAL CONDITIONS, NON-METALLIC MATERIAL SUCH AS PVC PLASTIC CONDUIT SHALL BE USED. WHERE USE OF METAL CONDUIT IS UNAVOIDABLE (E.G. NON-METALLIC CONDUIT PROHIBITED BY LOCAL CODE) THE GROUND CONDUCTOR SHALL BE BONDED TO EACH END OF THE METAL CONDUIT.

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DULY LICENSED PROFESSIONAL ENGINEER
UNDER THE LAWS OF THE STATE OF WISCONSIN.

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LAKE ZURICH, IL 60047

SHEET TITLE

ELECTRICAL NOTES

SHEET NUMBER

E-1

POS	CABLE FROM BTS	ALARM DEFINITION	LEVEL / ID	STATE	ALARM SIDE	DEVICE
1	WHITE/BLUE	SITE DOOR OPEN	1 / 0	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
2	BLUE /WHITE					
3	WHITE/ORANGE	HI TEMP RADIO ROOM	1 / 1	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
4	ORANGE/WHITE					
5	WHITE/GREEN	AC SURGE ARRESTOR FAIL	1 / 2	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
6	GREEN/WHITE					
7	WHITE/BROWN	SMOKE DETECTOR	1 / 3	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
8	BROWN/WHITE					
9	RED/BLUE	AC DISTRIBUTION FAIL	1 / 4	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
10	BLUE/RED					
11	RED/ORANGE	LO TEMP RADIO ROOM	1 / 5	BREAKING	FACTORY INSTALLED	FACTORY INSTALLED
12	ORANGE/RED					
13	RED/GREEN	24V BAT DISCONNECT FUSE FAIL	1 / 6	BREAKING	WHITE/BLUE	NC
14	GREEN/RED				BLUE /WHITE	COMMON
15	RED/BROWN	RECT SYSTEM A1 ALARM PECO	1 / 7	BREAKING	VIOLET/GREEN	MODULAR
16	BROWN/RED				VIOLET/ORANGE	PLUG
17	BLACK/BLUE	RECT SYSTEM A2 ALARM PECO	1 / 8	BREAKING	YELLOW/BROWN	MODULAR
18	BLUE/BLACK				YELLOW/SLATE	PLUG
19	BLACK/ORANGE	OVER VOLTAGE PECO	1 / 9	BREAKING	WHITE/BROWN	MODULAR
20	ORANGE/BLACK				WHITE/SLATE	PLUG
21	BLACK/GREEN	BATTERY ON DISCHARGE PECO	1 / A	BREAKING	RED/ORANGE	MODULAR
22	GREEN/BLACK				RED/GREEN	PLUG
23	BLACK/BROWN	FUSE FAIL TELCO	1 / B	BREAKING	WHITE/BLUE	NC
24	BROWN/BLACK				BLUE/WHITE	COMMON
25	YELLOW/BLUE	TMA TROUBLE	1 / C	BREAKING	WHITE	MODULAR
26	BLUE/YELLOW				BLUE	PLUG
27	YELLOW/ORANGE	WHITE STROBE FAIL	1 / D	BREAKING	WHITE/BLUE	NC
28	ORANGE/YELLOW				BLUE/WHITE	COMMON
29	YELLOW/GREEN	RED STROBE FAIL	1 / E	BREAKING	WHITE/ORANGE	NC
30	GREEN/YELLOW				ORANGE/WHITE	COMMON
31	YELLOW/BROWN	WHITE STROBE FAIL	1 / F	BREAKING	WHITE/GREEN	NC
32	BROWN/YELLOW				GREEN/WHITE	COMMON

ALARM TERMINATION DIAGRAM

NOTE:

1. POSITION 33 TO 50 ON THE 66 BLOCK IS FOR FUTURE USE.
2. G.C. SHALL RUN CAT 5 CABLE FROM EQUIPMENT TO ASTERISK (*) TERMINAL ON 66 BLOCK AND LEAVE COILED AT 66 BLOCK FOR AT&T TO TERMINATE.
3. CAT 5 CABLE SHALL RUN ALONG CABLE TRAY AND BE DRESSED PROPERLY WITH TIE WRAPS CUT SUCH THAT SHARP EDGES ARE POINTED UPWARD, CAT 5 CABLE SHOULD NEVER BE STAPLED AGAINST ANY SURFACE TO HOLD IT IN PLACE.

LEGEND:

* DENOTES CONTRACTOR PUNCHDOWN RESPONSIBILITY.

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at&t
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SCHAUMBURG, IL 60173

DRAWN BY: JAH.GCD

CHECKED BY: BDK

PLOT DATE: 5/23/2013

PROJECT NUMBER: 6515

FILE NAME: E2.dgn

PRELIMINARY CDS:

- 1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
- 2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
- 3
- 4
- 5

STAMPED FINALS:

- 1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
- 2
- 3
- 4
- 5

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511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE
**ALARM
TERMINATION
DETAIL**

SHEET NUMBER
E-2

KEYED NOTES:

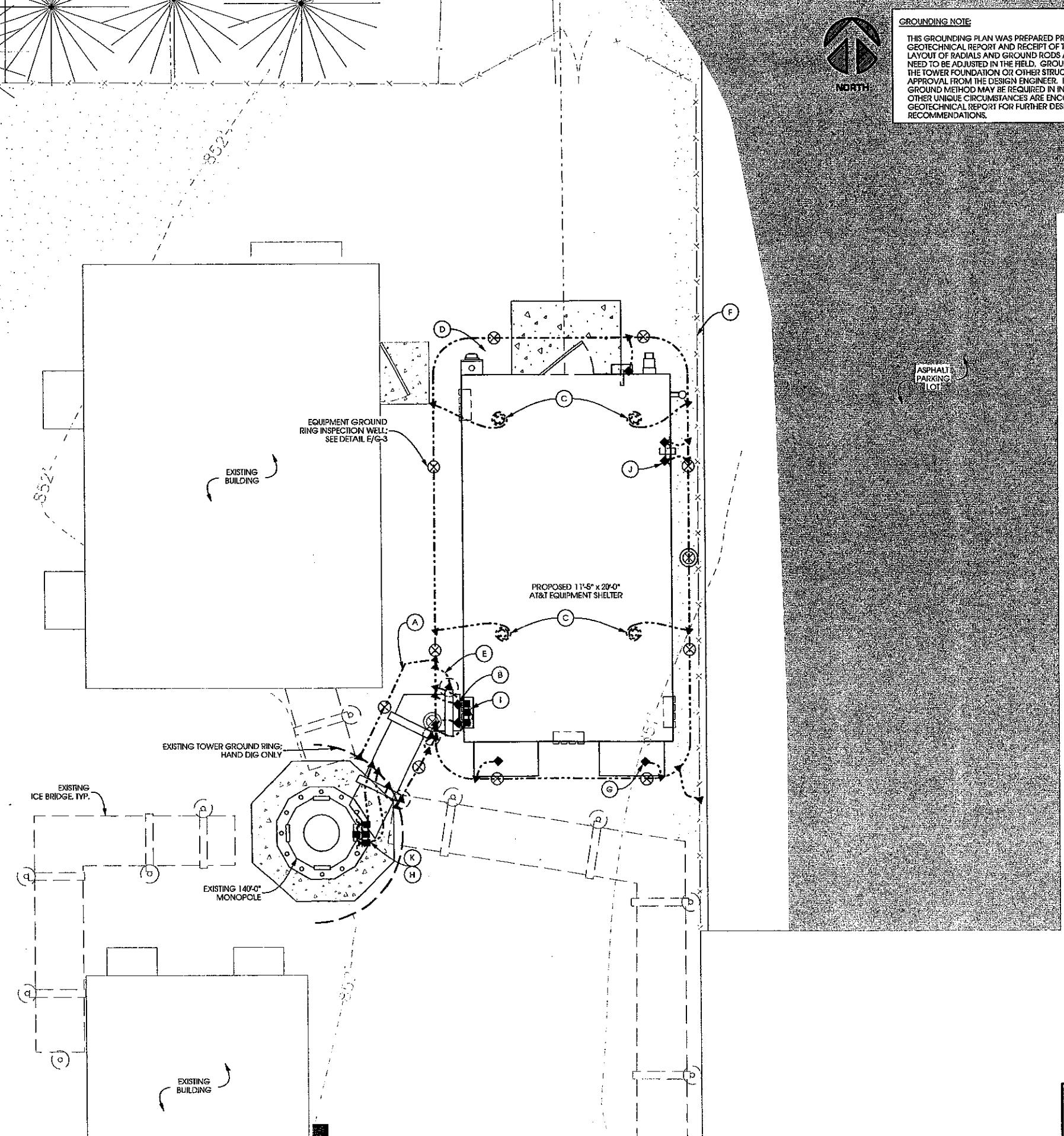
- A** TOWER GROUNDING: EXTEND #2 TINNED CU WIRE FROM BURIED EQUIPMENT SHELTER GROUND RING TO PROPOSED TOWER GROUND RING AND MAKE EXOTHERMIC CONNECTION.
- B** HATCHPLATE GROUND BAR: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING UP TO THE HATCHPLATE GROUND BAR AND MAKE AN EXOTHERMIC CONNECTION.
- C** GROUNDING OF INTERNAL GROUND RINGS: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING THROUGH 1/2" DIA. PVC SLEEVE INTO EQUIPMENT SHELTER FOR CONNECTION TO INTERIOR HALO GROUND RING, TYPICAL AT 4 BUILDING CORNERS.
- D** GROUND ROD: COPPERCLAD STEEL 5/8" DIA. 10 FEET LONG.
- E** ICE BRIDGE SUPPORT POST GROUNDING: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING TO ALL ICE BRIDGE SUPPORT POSTS AND EXOTHERMICALLY WELD.
- F** FENCE GROUNDING: IF FENCE IS WITHIN 6' OF GROUNDING RING, EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING TO FENCE CORNER POSTS AND EXOTHERMICALLY WELD.
- G** HVAC GROUNDING: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING TO THE HVAC UNIT AND MAKE A MECHANICAL CONNECTION.
- H** TOWER GROUND BAR: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING UP TO THE TOWER GROUND BAR AND MAKE AN EXOTHERMIC WELD. SECURE GROUND BAR DIRECTLY TO TOWER WITH STAINLESS STEEL MOUNTING MATERIAL.
- I** CELL REFERENCE GROUND BAR: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING UP TO THE CELL REFERENCE GROUND BAR (INSIDE SHELTER) AND MAKE A MECHANICAL CONNECTION.
- J** TELCO GROUND BAR: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING UP TO TELCO GROUND BAR (INSIDE SHELTER) AND MAKE A MECHANICAL CONNECTION.
- K** ANTENNA GROUND BAR: MOUNT GROUND BAR DIRECTLY TO TOWER AT TOP OF COAX RUNS. SECURE TO TOWER WITH STAINLESS STEEL MOUNT.
- L** FENCE GROUNDING: EXTEND #2 TINNED CU WIRE FROM BURIED GROUND RING TO FENCE POSTS AND EXOTHERMICALLY WELD.
- M** GENERATOR GROUNDING: EXTEND #2 BARE TINNED CU WIRE FROM BURIED GROUND RING THROUGH 1" PVC CONDUIT TO PROPOSED FUTURE GENERATOR AND MAKE A MECHANICAL CONNECTION.
- N** EXTERIOR GFCI RECEPTICAL GROUNDING: EXTEND #2 BARE TINNED CU WIRE FROM BURIED GROUND RING TO EXTERIOR GFCI RECEPTICAL AND MAKE A MECHANICAL CONNECTION.
- O** EXHAUST HOOD GROUNDING: EXTEND #2 BARE TINNED CU WIRE FROM BURIED GROUND RING TO EXHAUST HOOD AND MAKE A MECHANICAL CONNECTION.
- P** EXHAUST PIPE GROUNDING: EXTEND #2 BARE TINNED CU WIRE FROM BURIED GROUND RING TO EXHAUST PIPE AND MAKE A MECHANICAL CONNECTION.
- Q** DOOR AWNING GROUNDING: BOND DOOR AWNING TO DOOR FRAME WITH A MECHANICAL CONNECTION.
- R** DOOR FRAME GROUNDING: EXTEND #2 BARE TINNED CU WIRE FROM BURIED GROUND RING TO DOOR FRAME AND MAKE A MECHANICAL CONNECTION.

GROUNDING SCHEDULE:

- ▲ CADWELD CONNECTION
- MECHANICAL BURNDY CONNECTION
- ⊗ GROUND ROD (5/8" x 10' LONG COPPER CLAD SPACED 10' O.C.)
- ⊗ GROUND ROD W/INSPECTION WELL
- #2 AWG SOLID TINNED COPPER
 - FENCE COMPOUND GROUND RING (ONLY FOR POOR GROUNDING CONDITIONS)
 - LEADS FROM GROUND RING TO TOWER
 - LEADS FROM GROUND RING TO SHELTER
 - LEADS FROM GROUND RING TO EQUIPMENT
 - MAIN LEADS TO GROUND BARS

GENERAL NOTES:

1. ALL DETAILS ARE SHOWN ARE GENERAL IN NATURE. ACTUAL GROUNDING INSTALLATION AND CONSTRUCTION MAY VARY DUE TO SPECIFIC SITE CONDITIONS.
2. ALL EXTERIOR GROUNDING CABLE AND TOP OF GROUNDING RODS SHALL BE BURIED A MINIMUM DEPTH OF 42" BELOW FINISHED GRADE.
3. ALL GROUNDING CONDUCTORS SHALL BE #2 SOLID TINNED COPPER CABLE.
4. GROUND SYSTEM SHALL BE TESTED PER SPECIFICATIONS AND SHALL HAVE A RESISTANCE OF 5 OHMS OR LESS.
5. NOTIFY ENGINEER IF THERE ARE ANY DIFFICULTIES INSTALLING GROUNDING SYSTEM DUE TO SITE CONDITIONS.



GROUNDING NOTE:

THIS GROUNDING PLAN WAS PREPARED PRIOR TO THE COMPLETION OF THE GEOTECHNICAL REPORT AND RECEIPT OF THE TOWER FOUNDATION DESIGN. THE LAYOUT OF RADIALS AND GROUND RODS ARE APPROXIMATE IN NATURE AND MAY NEED TO BE ADJUSTED IN THE FIELD. GROUND RODS SHOULD NOT EXTEND THROUGH THE TOWER FOUNDATION OR OTHER STRUCTURAL ELEMENTS WITHOUT PRIOR APPROVAL FROM THE DESIGN ENGINEER. IN ADDITION, SOME ADJUSTMENT TO THE GROUND METHOD MAY BE REQUIRED IN INSTANCES WHERE SHALLOW BEDROCK OR OTHER UNIQUE CIRCUMSTANCES ARE ENCOUNTERED. CONTRACTOR SHALL CONSULT GEOTECHNICAL REPORT FOR FURTHER DESIGN AND CONSTRUCTION RECOMMENDATIONS.

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at&t
930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

DRAWN BY: JAH.GCD
CHECKED BY: BDK
PLOT DATE: 5/23/2013
PROJECT NUMBER: 8515
FILE NAME: G-1.dgn
PRELIMINARY CDS:
1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
3
4
5
STAMPED FINALS:
1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
2
3
4
5

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LAKE ZURICH, IL 60047

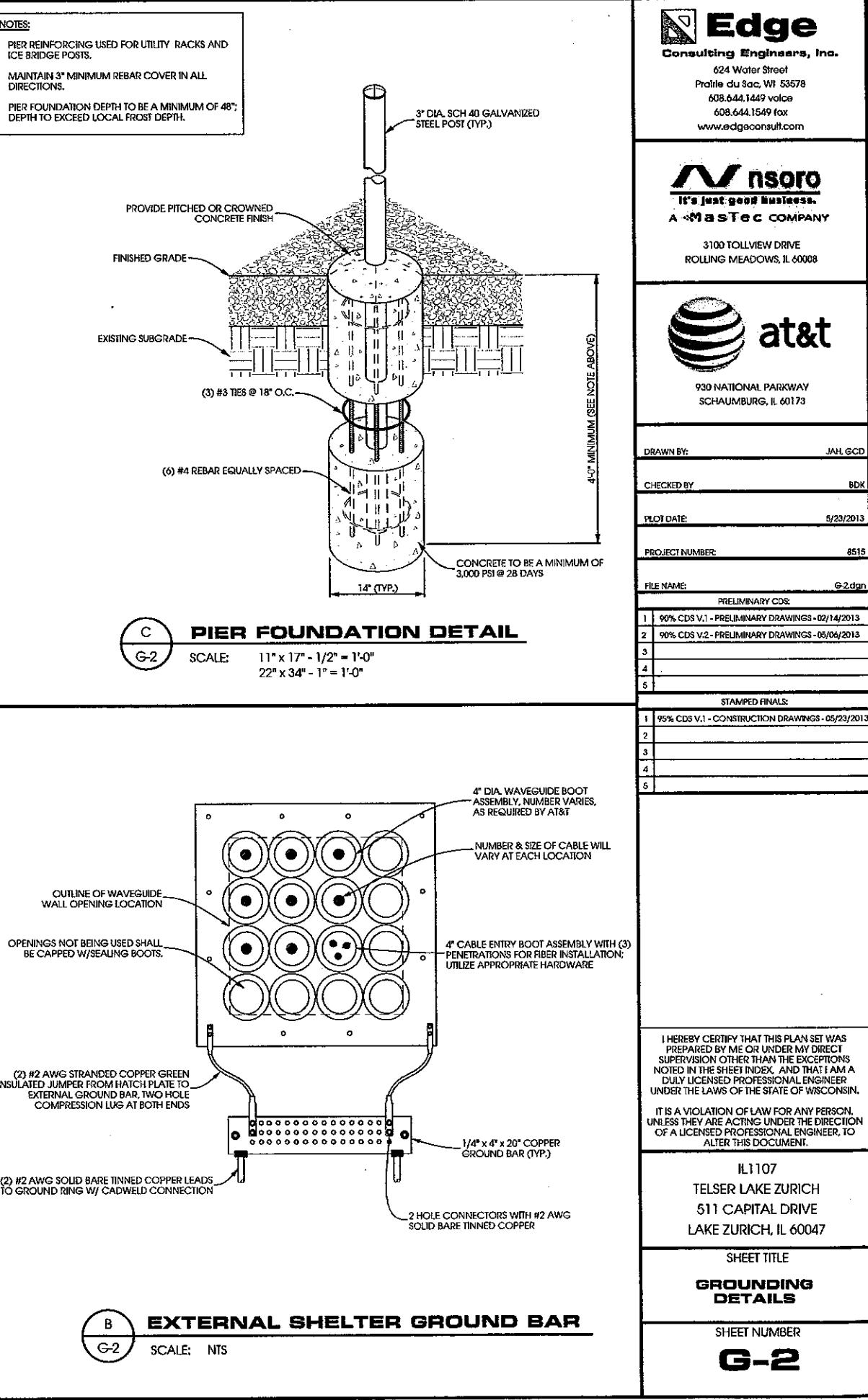
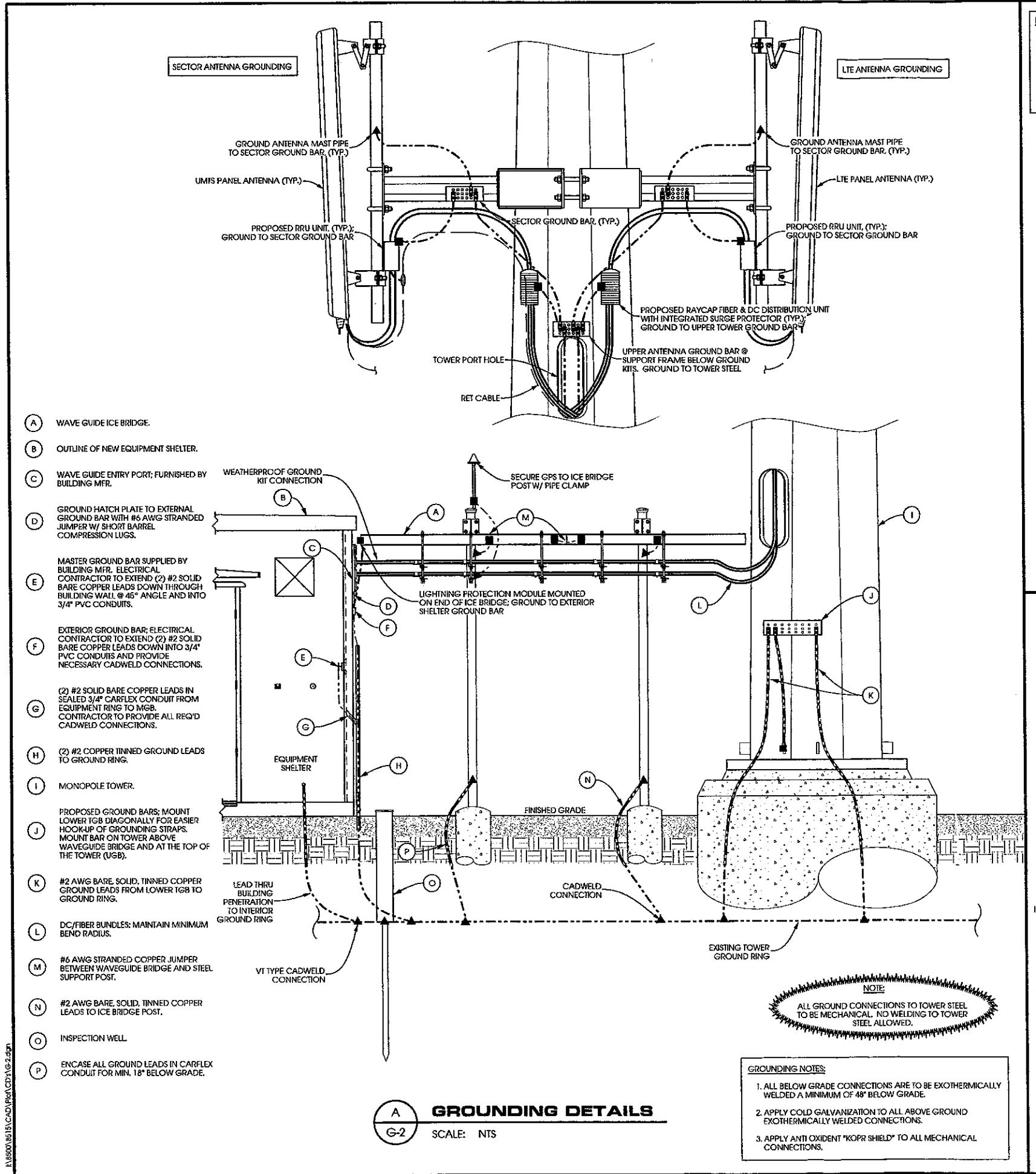
SHEET TITLE

GROUNDING PLAN

SHEET NUMBER

G-1

SCALE 11'-0" - 1'-6"
22'-0" - 34'-0"



DRAWN BY: JAH.GCD
CHECKED BY: BDK
PLOT DATE: 5/23/2013
PROJECT NUMBER: 8516
FILE NAME: G-3.dgn
PRELIMINARY CDS:
1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
3
4
5

STAMPED FINALS:
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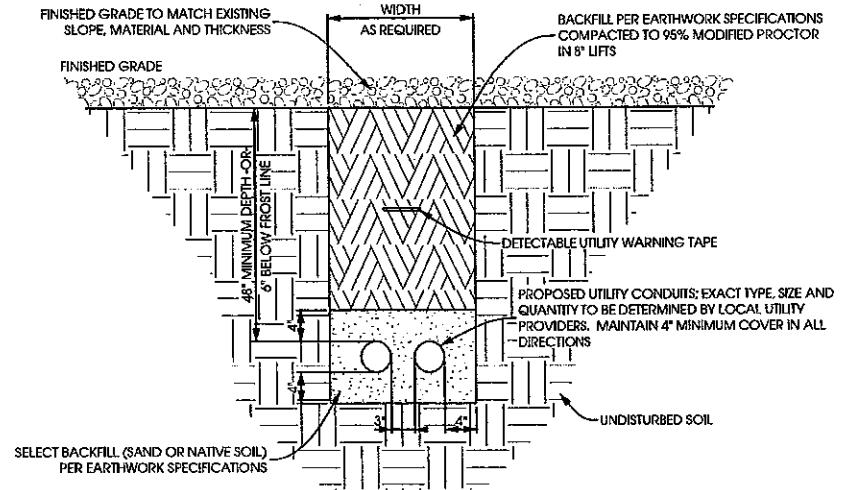
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LAKE ZURICH, IL 60047

SHEET TITLE
GROUNDING DETAILS

SHEET NUMBER
G-3

NOTES:
UTILITY CONDUITS TO BE BURIED A MINIMUM OF 48" BELOW GROUND LEVEL OR 6" BELOW THE FROST LINE.
CONDUIT TYPE, SIZE, QUANTITY AND SEPARATION TO BE VERIFIED WITH LOCAL UTILITY PROVIDER REQUIREMENTS.

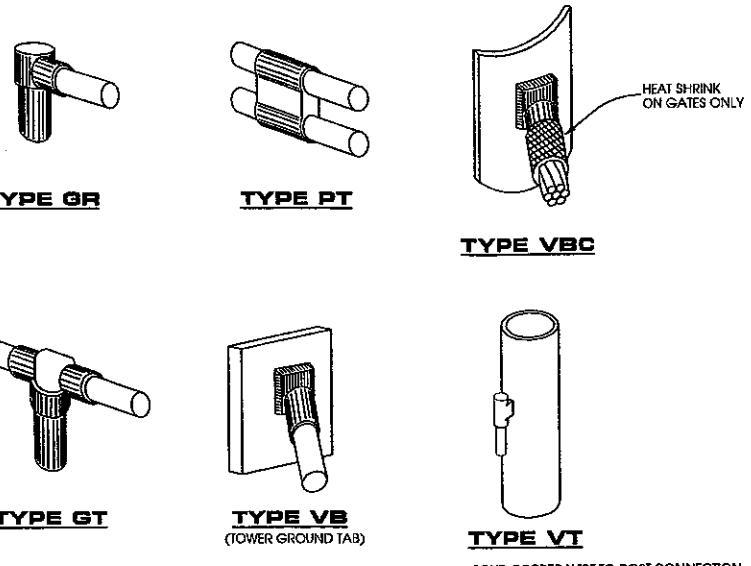


A UTILITY TRENCH DETAIL

G-3

SCALE: NTS

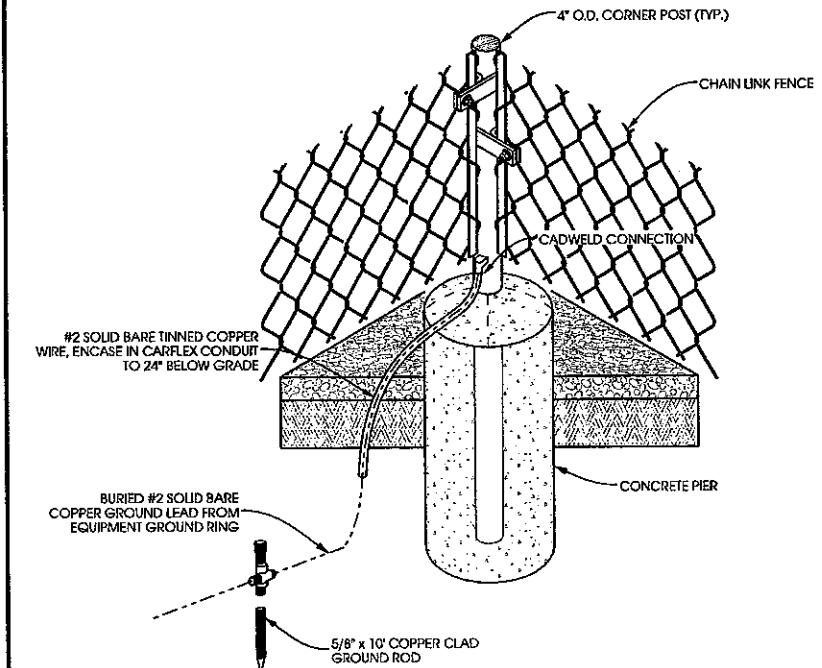
NOTES:
CADWELD "TYPES" SHOWN ARE EXAMPLES. CONSULT WITH PROJECT MANAGER FOR OTHER POSSIBLE TYPES OF CADWELDS THAT CAN BE USED IN STANDARD OR SPECIALLY DESIGNED GROUNDING PLANS.
CONTRACTOR TO PROVIDE ALL REQUIRED CADWELD CONNECTIONS.



B CADWELD DETAILS

G-3

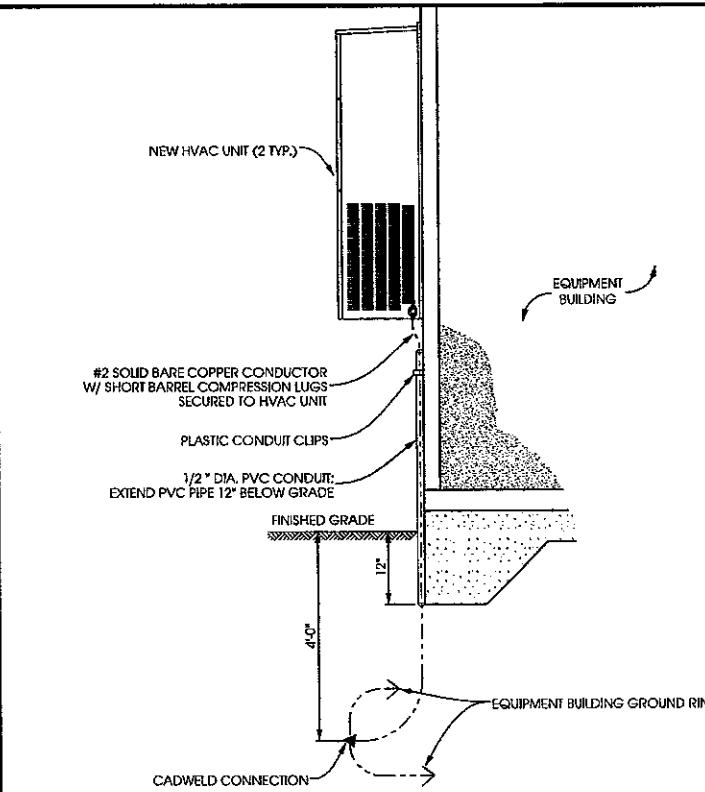
SCALE: NTS



C FENCE POST GROUNDING DETAIL

G-3

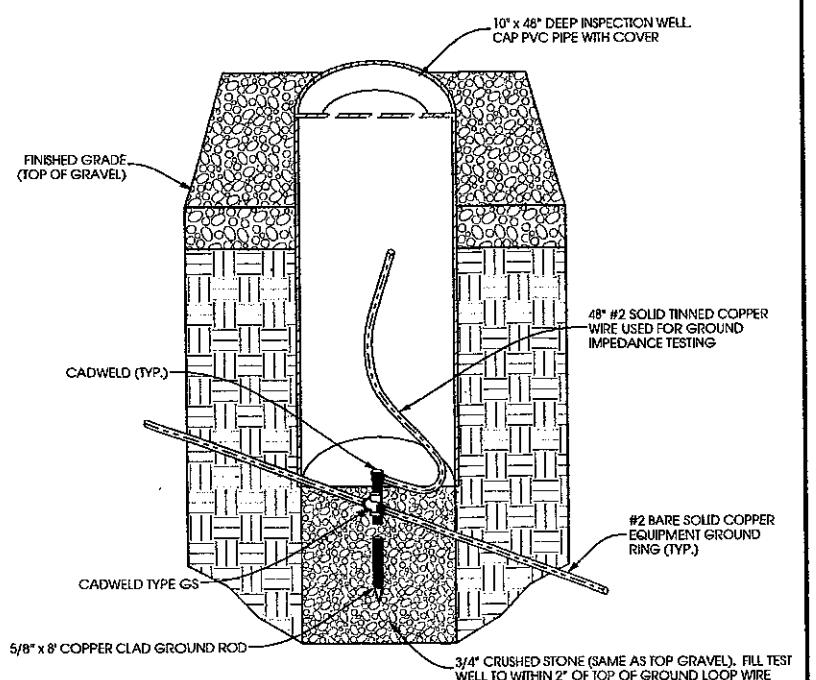
SCALE: NTS



D HVAC GROUNDING DETAIL

G-3

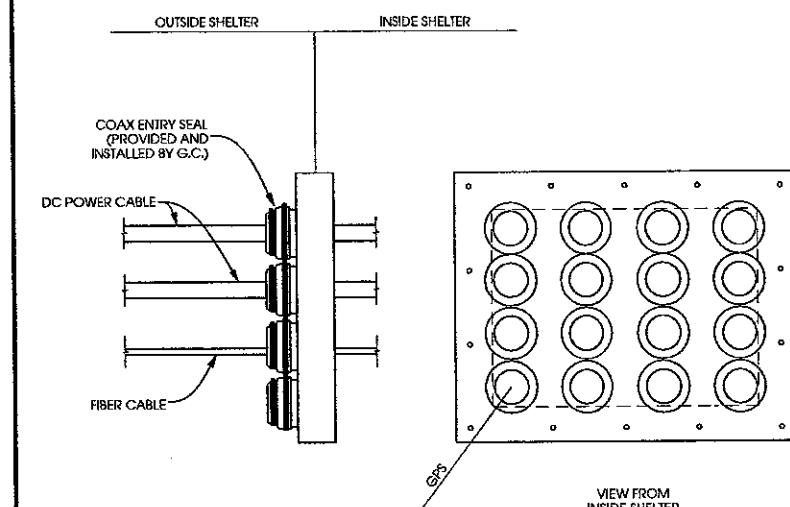
SCALE: NTS



E INSPECTION WELL DETAIL

G-3

SCALE: NTS



F HATCH PLATE LAYOUT

G-3

SCALE: NTS

DRAWN BY: JAH.GCD
CHECKED BY: BDK
PLOT DATE: 5/23/2013
PROJECT NUMBER: 8515
FILE NAME: G-4.dwg
PRELIMINARY CDS:
1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/04/2013
3
4
5
STAMPED FINALS:
1 95% CDS V.1 - CONSTRUCTION DRAWINGS - 05/23/2013
2
3
4
5

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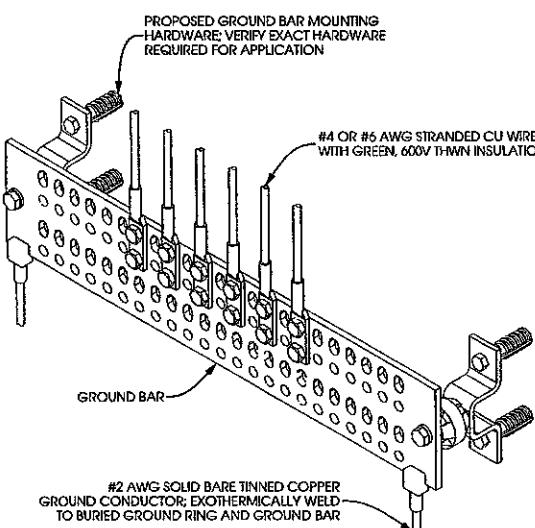
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SHEET TITLE
**GROUNDING
DETAILS**

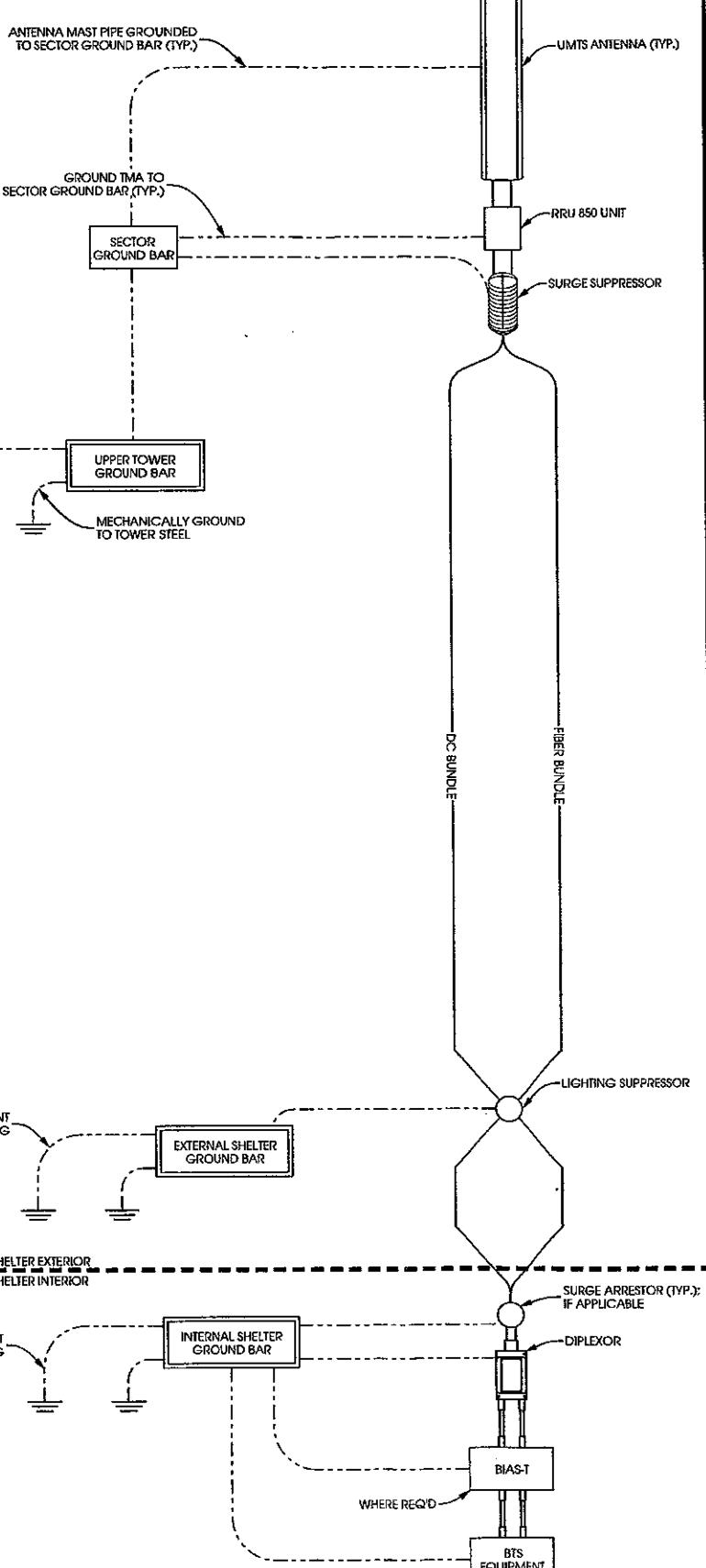
SHEET NUMBER
G-4

NOTES:
USE UV-RATED HEAT SHRINK FOR OUTDOOR
GROUND BAR APPLICATIONS AND CLEAR
HEAT SHRINK FOR INDOOR APPLICATIONS.

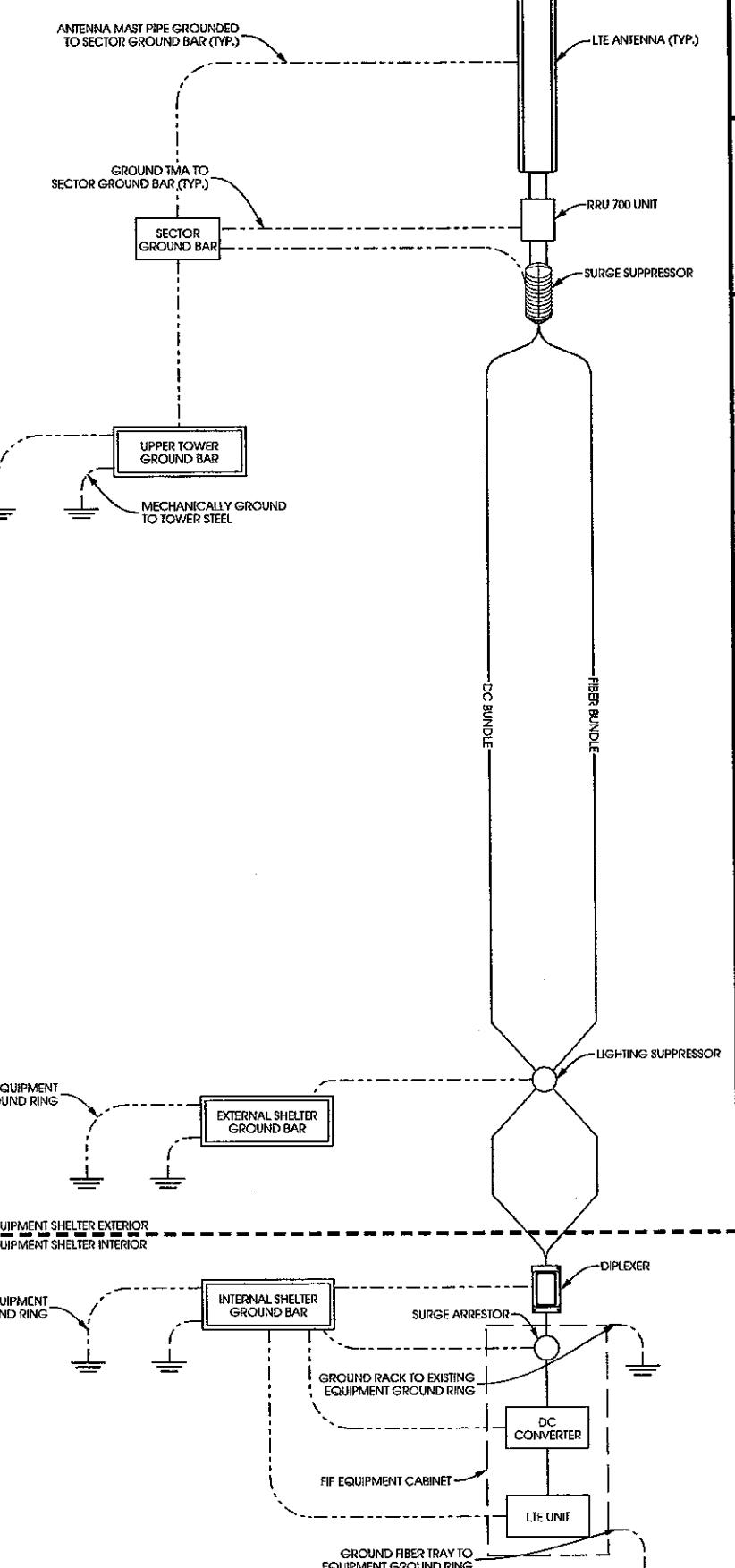


GROUND BAR DETAIL
A
G-4
SCALE: NTS

THIS SPACE INTENTIONALLY LEFT BLANK



UMTS ANTENNA GROUNDING DETAIL
B
G-4
SCALE: NTS



LTE ANTENNA GROUNDING DETAIL
C
G-4
SCALE: NTS

DRAWN BY: JAH, GCD
CHECKED BY: BDK

PLOT DATE: 5/23/2013

PROJECT NUMBER: 8515

FILE NAME: N-1.dwg

PRELIMINARY CDS:

- 1 90% CDS V.1 - PRELIMINARY DRAWINGS - 02/14/2013
- 2 90% CDS V.2 - PRELIMINARY DRAWINGS - 05/06/2013
- 3
- 4
- 5

STAMPED FINALS:

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511 CAPITAL DRIVE
LAKE ZURICH, IL 60047

SHEET TITLE
**CONSTRUCTION
NOTES**

SHEET NUMBER
N-1

SITE WORK GENERAL NOTES:

1. THE SUBCONTRACTOR SHALL CONTACT UTILITY LOCATING SERVICES PRIOR TO THE START OF CONSTRUCTION.
2. ALL EXISTING ACTIVE SEWER, WATER, GAS, ELECTRIC, AND OTHER UTILITIES SHALL BE PROTECTED AT ALL TIMES, AND WHERE REQUIRED FOR THE PROPER EXECUTION OF THE WORK, SHALL BE RELOCATED. EXTREME CAUTION SHOULD BE USED WHEN EXCAVATING OR DRILLING PIERS AROUND OR NEAR UTILITIES. SUBCONTRACTOR SHALL PROVIDE SAFETY TRAINING FOR THE WORKING CREW, THIS WILL INCLUDE BUT NOT BE LIMITED TO A) FALL PROTECTION B) CONFINED SPACE C) ELECTRICAL SAFETY D) TRENCHING & EXCAVATION.
3. ALL SITE WORK SHALL BE AS INDICATED ON THE DRAWINGS AND PROJECT SPECIFICATIONS.
4. IF NECESSARY, RUBBISH, STUMPS, DEBRIS, STICKS, STONES AND OTHER REFUSE SHALL BE REMOVED FROM THE SITE AND DISPOSED OF LEGALLY.
5. ALL EXISTING INACTIVE SEWER, WATER, GAS, ELECTRIC AND OTHER UTILITIES, WHICH INTERFERE WITH THE EXECUTION OF THE WORK, SHALL BE REMOVED AND/OR CAPPED, PLUGGED, OR OTHERWISE DISCONTINUED AT POINTS WHICH WILL NOT INTERFERE WITH THE EXECUTION OF THE WORK, SUBJECT TO THE APPROVAL OF CONTRACTOR, OWNER AND/OR LOCAL UTILITIES.
6. THE SUBCONTRACTOR SHALL PROVIDE SITE SIGNAGE IN ACCORDANCE WITH THE TECHNICAL SPECIFICATIONS.
7. THE SITE SHALL BE GRADED TO CAUSE SURFACE WATER TO FLOW AWAY FROM THE BTS EQUIPMENT AND TOWER AREAS.
8. NO FILL OR EMBANKMENT MATERIAL SHALL BE PLACED ON FROZEN GROUND. FROZEN MATERIALS, SNOW OR ICE SHALL NOT BE PLACED IN ANY FILL OR EMBANKMENT.
9. THE SUB GRADE SHALL BE COMPACTED AND BROUGHT TO A SMOOTH UNIFORM GRADE PRIOR TO FINISHED SURFACE APPLICATION.
10. THE AREAS OF THE OWNERS PROPERTY DISTURBED BY THE WORK AND NOT COVERED BY THE TOWER, EQUIPMENT OR DRIVEWAY SHALL BE GRADED TO A UNIFORM SLOPE, AND STABILIZED TO PREVENT EROSION.
11. SUBCONTRACTOR SHALL MINIMIZE DISTURBANCE TO EXISTING SITE DURING CONSTRUCTION. EROSION CONTROL MEASURES, IF REQUIRED DURING CONSTRUCTION, SHALL BE IN CONFORMANCE WITH THE LOCAL GUIDELINES FOR EROSION AND SEDIMENT CONTROL.

CONCRETE AND REINFORCING STEEL NOTES:

1. ALL CONCRETE WORK SHALL BE IN ACCORDANCE WITH THE ACI 301, ACI 318, ACI 336, ASTM A184, ASTM A185 AND THE DESIGN AND CONSTRUCTION SPECIFICATION FOR CAST-IN-PLACE CONCRETE.
2. ALL CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 3000 PSI AT 28 DAYS, UNLESS NOTED OTHERWISE.
3. REINFORCING STEEL SHALL CONFORM TO ASTM A 615, GRADE 60, DEFORMED UNLESS NOTED OTHERWISE. WELDED WIRE FABRIC SHALL CONFORM TO ASTM A 185 WELDED STEEL WIRE FABRIC UNLESS NOTED OTHERWISE. SPLICES SHALL BE CLASS "B" AND ALL HOOKS SHALL BE STANDARD, UNLESS NOTED OTHERWISE.
4. THE FOLLOWING MINIMUM CONCRETE COVER SHALL BE PROVIDED FOR REINFORCING STEEL UNLESS SHOWN OTHERWISE ON DRAWINGS:

CONCRETE CAST AGAINST EARTH.....	3 IN. SPACE
CONCRETE EXPOSED TO EARTH OR WEATHER.....	#6 AND LARGER.....2 IN. SPACE #5 AND SMALLER & WWF.....1 1/2 IN. SPACE
CONCRETE NOT EXPOSED TO EARTH OR WEATHER OR NOT CAST AGAINST THE GROUND.....	SLAB AND WALL.....3/4 IN. BEAMS AND COLUMNS.....1 1/2 IN.

5. A CHAMFER 3/4" SHALL BE PROVIDED AT ALL EXPOSED EDGES OF CONCRETE, UNLESS NOTED OTHERWISE, IN ACCORDANCE WITH ACI 301 SECTION 4.2.4.

GENERAL NOTES:

1. FOR THE PURPOSE OF CONSTRUCTION DRAWING, THE FOLLOWING DEFINITIONS SHALL APPLY:

CONTRACTOR - OWNERS CONTRACTOR
SUBCONTRACTOR - GENERAL CONTRACTOR CONSTRUCTION
OWNER - AT&T
OEM - ORIGINAL EQUIPMENT MANUFACTURER
2. PRIOR TO THE SUBMISSION OF BIDS, THE BIDDING SUBCONTRACTOR SHALL VISIT THE SITE TO BECOME FAMILIAR WITH THE EXISTING CONDITIONS AND TO CONFIRM THAT THE WORK CAN BE ACCOMPLISHED AS SHOWN ON THE CONSTRUCTION DRAWINGS. ANY DISCREPANCY FOUND SHALL BE BROUGHT TO THE ATTENTION OF CONTRACTOR AND ENGINEER.
3. ALL MATERIALS FURNISHED AND INSTALLED SHALL BE IN STRICT ACCORDANCE WITH ALL APPLICABLE CODES, REGULATIONS, AND ORDINANCES. SUBCONTRACTOR SHALL ISSUE ALL APPROPRIATE NOTICES AND COMPLY WITH ALL LAWS, ORDINANCES, RULES, REGULATIONS AND LOCAL ORDERS OF ANY PUBLIC AUTHORITY REGARDING THE PERFORMANCE OF THE WORK. ALL WORK CARRIED OUT SHALL COMPLY WITH ALL APPLICABLE MUNICIPAL AND UTILITY COMPANY SPECIFICATIONS AND LOCAL JURISDICTIONAL CODES, ORDINANCES AND APPLICABLE REGULATIONS.
4. DRAWINGS PROVIDED HERE ARE NOT TO SCALE AND ARE INTENDED TO SHOW OUTLINE ONLY.
5. UNLESS NOTED OTHERWISE, THE WORK SHALL INCLUDE FURNISHING MATERIALS, EQUIPMENT, APPURTENANCES, AND LABOR NECESSARY TO COMPLETE ALL INSTALLATIONS AS INDICATED ON THE DRAWINGS.
6. "KITTING LIST" SUPPLIED WITH THE BID PACKAGE IDENTIFIES ITEMS THAT WILL BE SUPPLIED BY CONTRACTOR. ITEMS NOT INCLUDED IN THE BILL OF MATERIALS AND KITTING LIST SHALL BE SUPPLIED BY THE SUBCONTRACTOR.
7. THE SUBCONTRACTOR SHALL INSTALL ALL EQUIPMENT AND MATERIALS IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS UNLESS SPECIFICALLY STATED OTHERWISE.
8. IF THE SPECIFIED EQUIPMENT CANNOT BE INSTALLED AS SHOWN ON THESE DRAWINGS, THE SUBCONTRACTOR SHALL PROPOSE AN ALTERNATIVE INSTALLATION FOR APPROVAL BY THE CONTRACTOR.
9. SUBCONTRACTOR SHALL DETERMINE ACTUAL ROUTING OF CONDUIT, POWER AND TELCO CABLES, GROUNDING CABLES AS SHOWN ON THE POWER, GROUNDING AND TELCO PLAN DRAWING.
10. THE SUBCONTRACTOR SHALL PROTECT EXISTING IMPROVEMENTS, PAVEMENTS, CURBS, LANDSCAPING AND STRUCTURES. ANY DAMAGED PART SHALL BE REPAIRED AT SUBCONTRACTOR'S EXPENSE TO THE SATISFACTION OF OWNER.
11. SUBCONTRACTOR SHALL LEGALLY AND PROPERLY DISPOSE OF ALL SCRAP MATERIALS SUCH AS COAXIAL CABLES AND OTHER ITEMS REMOVED FROM THE EXISTING FACILITY. ANTENNAS REMOVED SHALL BE RETURNED TO THE OWNER'S DESIGNATED LOCATION.
12. SUBCONTRACTOR SHALL LEAVE PREMISES IN CLEAN CONDITION.
13. CONSTRUCTION SHALL COMPLY WITH ALL AT&T SPECIFICATIONS.

ABBREVIATIONS:

AGL	ABOVE GROUND LEVEL
BTS	BASE TRANSCEIVER STATION
(E)	EXISTING
MIN	MINIMUM
N.T.S.	NOT TO SCALE
REF	REFERENCE
RF	RADIO FREQUENCY
T.B.D.	TO BE DETERMINED
T.B.R.	TO BE RESOLVED
TYP	TYPICAL
REQ	REQUIRED
EGR	EQUIPMENT GROUND RING
AWG	AMERICAN WIRE GAUGE
MGB	MASTER GROUND BUS
EG	EQUIPMENT GROUND
BCW	BARE COPPER WIRE
SIAD	SMART INTEGRATED ACCESS DEVICE
GEN	GENERATOR
IGR	INTERIOR GROUND RING (HALO)
RBS	RADIO BASE STATION

ZONING REVIEW

PROJECT: A T & T – CO-LOCATE ANTENNA ON EXISTING CELL TOWER
SPECIAL USE PERMIT
LOCATION: 515 CAPITAL DRIVE
REVIEWED BY: MARY MEYER
DATE: SEPTEMBER 4, 2013
DOCUMENTS REVIEWED: APPLICATION (UNDATED), COVER LETTER OF AUGUST 14, 2013
WITH ATTACHED PLANS, ZONING CODE/LAND DEVELOPMENT
CODE

A T & T proposes co-locating on the existing monopole cell tower at 515 Capital Drive. Additionally they have proposed an 11' X 20' equipment shelter within the existing fenced compound. Review is as follows:

- 1) **Site Appearance:** The overall site condition of 511/515 Capital Drive (511 Capital Drive is vacant industrial building) is overgrown and shall be immediately cut and maintained thereafter.
- 2) **Shelter Condition:** The prior approval at this location was for T-Mobile. Their rusted service door was to be repainted by May 1, 2013 and still has not been done. The T-Mobile door shall be properly repainted and a final inspection scheduled immediately.
- 3) **Proposed Shelter:** If A T & T constructs their shelter at the location proposed, how will the cell tower or the SE & SW existing shelter buildings be accessed for equipment, maintenance, trucks, etc? Possible A T & T can co-locate shelter space.
- 4) **Shelter Elevation:** If the proposed A T & T shelter is approved, the elevation shall be modified to match or blend with the existing tan split faced shelters. Little elevation detail is provided on S-2.
- 5) **Zoning:** I-1 Limited Industrial
- 6) **Use:** Personal Wireless Services Antenna – permitted via Special Use permit.
- 7) **Height:** Existing pole: 140 feet
Proposed A T & T location: 100 feet.
- 8) **Equipment Details:** Provide cell tower equipment details – color, no signage, etc.

Conclusion

- Consideration for Special Use permit to install antenna and related equipment shelter as indicated on the attached plans shall be based on standards outlined in Zoning Code Chapter 19.
- Address access to tower and other equipment shelters if the proposed A T & T shelter is constructed.
- Provide immediate maintenance to area including lawn cutting and proper painting of T-Mobile door (owner to address).
- Clarify shelter and antenna details

**Village of Lake Zurich
Utilities Division of
Public Works**

Memo

To: Sam Hubbard, Village Planner
From: Betty Harrison, EQC Supervisor
CC:
Date: September 4, 2013
Re: Staff Review – September 18th Plan Commission Meeting

1. Industrial Zoning District Code Changes

2. AT&T Antenna Collocation

No changes or impact for water service or wastewater service. No issues for Utilities Division of Public Works.

Village of Lake Zurich

Patrick M. Finlon
Chief of Police



Police Department

Patrol Division

Serving with Pride

Interdepartmental Memorandum
Commander David M. Bradstreet

September 9, 2013

To: Sam Hubbard, Village Planner
Subject: AT&T Antenna Collocation

Representatives from the Police Department have reviewed the changes and do not have any issues regarding them.

Respectfully

db-114

David M. Bradstreet
Commander of Administration



VILLAGE OF LAKE ZURICH FIRE RESCUE DEPARTMENT

FIRE PREVENTION BUREAU

1075 OLD MCHENRY ROAD, LAKE ZURICH, ILLINOIS 60047

PHONE: 847.540.5073 • WWW.LZFIRERESCUE.ORG

JOHN M. BZDUSEK SR., DEPUTY FIRE MARSHAL

September 3, 2013

Sam Hubbard
Village Planner
70 E. Main St.
Lake Zurich, IL 60047

Re: PR13-173 AT & T Antenna Collocation-Preliminary Review

The Fire Prevention Bureau has conducted a preliminary review of the AT & T Antenna Collocation at 515 Capital Drive in Lake Zurich. This review is based on the 2006 International Building and Fire Prevention Codes and Local Code amendments. The following items have been noted in this review.

1. A permit for the installation of an automatic fire detection system (fire alarm system) is required as specified in the Lake Zurich Building Code. The installation shall be in accordance with NFPA 72 and Local Code requirements. Request written response be submitted verifying that the fire alarm system will be provided. **OR CONNECTION TO EXISTING SYSTEM**

LZBC 8-9-2: 903.4.2

2. A supervised key box (Knox Box 4400 Series) shall be provided. **KEYS SHALL BE PROVIDED FOR EQUIPMENT BUILDING**

LZBC 8-9-2: 506.1

VILLAGE OF LAKE ZURICH FIRE RESCUE DEPARTMENT

321 S. BUESCHING ROAD, LAKE ZURICH, ILLINOIS 60047-3226

PHONE: 847.540.5070 • WWW.LZFIRERESCUE.ORG

DAVID P. WHEELOCK, FIRE CHIEF/DIRECTOR

Based on the information provided, the building plans **COMPLY AS NOTED**.

A response letter for the above noted items shall be submitted for review and approval.

Please contact the Bureau office at (847) 540-5073, if you have any questions or comments.

Sincerely,

John M. Bzdusek Sr.
Deputy Fire Marshal
Fire Prevention Bureau
john.bzdusek@lakezurich.org

Cc: Daniel Peterson, Director Building & Zoning



Civil Engineering

Surveying

Water Resources Management

Water & Wastewater Engineering

Supply Chain Logistics

Construction Management

Environmental Sciences

Landscape Architecture

Land Planning

MEMO

To: Building & Zoning Department
Planning & Development Division

From: Peter Stoehr, P.E.

Date: September 9, 2013

Re: Special Use Permit Application for AT&T
511 Capital Drive, Lake Zurich, Illinois

The following information was submitted for review:

1. Letter Dated August 14, 2013 from Telecom Site Management, Inc. (TSM) – Re: Special Use Permit for AT&T at 511 Capital Drive, Lake Zurich, Illinois
2. Annexation and Zoning Application prepared by Tony Stewart/AT&T
3. Exhibit B – Review of Compliance with Zoning Standards for AT&T Site #IL1107
4. AT&T Construction Drawings prepared by Edge Consulting Engineers, Inc. dated 05/23/2013

Based on a review of the submitted plans, Manhard Consulting, Ltd offers the following comments:

1. The drawings do not indicate how the proposed fiber routing will be constructed. If it is installed by open trench method, appropriate details should be included on the drawings. If it is installed by horizontal drilling, a contingency plan for drilling frac-outs should be included in the plans, providing at a minimum:
 - a. Response procedures for containment; and
 - b. Methods for cleanup and restoration of impacted areas.
2. Proposed erosion/sediment controls should be shown on the plans to prevent sediment from leaving the project area.
3. Existing ground vegetation shall be restored to the original condition immediately following completion of the work. Any existing landscape screening, if present, damaged during construction shall be replaced at no cost to the Village.
4. All work shall be completed in accordance with the construction of Utility Facilities in the Public Right-of-Way (2007-09-526).
5. The Village shall be notified and shall approve any field changes to the location from that depicted on the approved permit.
6. The Village of Lake Zurich shall be notified 48 hours prior to beginning any work.

Engineering approvals are contingent upon the approvals of the Building and Zoning Department.

Manhard Consulting, Ltd.

900 Woodlands Parkway • Vernon Hills, Illinois 60061

tel: (847) 634-5550 • fax: (847) 634-0095 • www.manhard.com

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70 E. Main Street
Lake Zurich, IL 60047



AGENDA ITEM

6 G

Phone: (847)438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: October 1, 2013

To: Jason T. Slowinski, Village Manager

From: Patrick M. Finlon, Chief of Police

Subject: **Amendment of the Number of Authorized Village Liquor Licenses**

Issue: On-Occasion Catering and Events has applied for a Class "O" Off-Site Catering Liquor License. In order to issue a liquor license, Village Board action is necessary to amend the number of authorized Village Liquor Licenses.

Analysis: Chapter 3, Article B, Section 3-3B-14 specifies the number of liquor licenses authorized in each classification. Further, the Village Code states, "These numbers may be amended only by the board of trustees." Therefore, it is necessary to amend the number of authorized liquor licenses upon any new application for a liquor license by action of the Village Board of Trustees. On-Occasion Catering and Events has made application for a Class "O" – Off-Site Catering license. The number of licenses (table) was also amended to reflect the previously issued Class "N" Craft Distillery license for The Copper Fiddle.

Recommendation: Enact the proposed amendments to the Village Liquor Control Ordinance.

w/Attachments: 1) Ordinance amending Chapter 3 of Title 3 of the Lake Zurich Municipal Code amending the number of authorized licenses (table), and; 2) an Ordinance Amending Chapter 3 of Title 3 Section 3-3B-14 specifically authorizing a Class "O" License for On-Occasion Catering and Events..

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CLERK'S CERTIFICATE

I, **Kathleen Johnson**, the duly elected, qualified, and acting Village Clerk of the Village of Lake Zurich, Lake County, Illinois, do hereby certify that attached hereto is a true and correct copy of that Ordinance now on file in my office, entitled:

ORDINANCE NO. 2013-10-_____

**ORDINANCE AMENDING CHAPTER 3 OF TITLE 3 OF THE LAKE ZURICH
MUNICIPAL CODE TO AMEND THE "Number of Licenses"**

which Ordinance was passed by the Board of Trustees of the Village of Lake Zurich at a regular meeting held on the 7th day of October, 2013, at which meeting a quorum was present, and approved by the Mayor of the Village of Lake Zurich on the 7th day of October, 2013.

I further certify that the vote on the question of the passage of the said Ordinance by the Board of Trustees of the Village of Lake Zurich was taken by the Ayes and Nays and recorded in the Journal of Proceedings of the Board of Trustees of the Village of Lake Zurich, and that the result of said vote was as follows, to-wit:

AYES:_____

NAYS:_____

ABSENT:_____

I do further certify that the original Ordinance, of which the attached is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Village of Lake Zurich, this 7th day of October, 2013.

Village Clerk

PAMPHLET
FRONT OF PAMPHLET

ORDINANCE NO. 2013-10-_____

**ORDINANCE AMENDING CHAPTER 3 OF TITLE 3 OF THE LAKE ZURICH
MUNICIPAL CODE TO AMEND THE "Number of Licenses"**

Published in pamphlet form this 7th day of October 2013, by Order of the Corporate Authorities of the Village of Lake Zurich, Lake County, Illinois.

Village Clerk

ORDINANCE NO. 2013-10-_____

**ORDINANCE AMENDING CHAPTER 3 OF TITLE 3 OF THE LAKE ZURICH
MUNICIPAL CODE TO AMEND THE “Number of Licenses”**

BE IT ORDAINED by the President and Board of Trustees of the Village of Lake Zurich, Lake County, Illinois, as follows:

Section 1: That Section 3-3B-14 of Chapter 3 of Title 3 of the Lake Zurich Municipal Code entitled “NUMBER OF LICENSES” be and is hereby further amended with the corresponding number of licenses in each class, shown with bold letters with underscoring below:

<u>License Class</u>	<u>Maximum Number Issued</u>
A and A-1	19
B and B-1	2
C and C-1	14
D-1	1
D-2	3
E	2
H-2	0
I	1
K	0
L	0
M	1
<u>N</u>	<u>1</u>
<u>Q</u>	<u>1</u>
P	0
V	<u>(Issued in tandem with above license(s) per Code).</u>

Section 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3: That if any provision of this ordinance or application thereof to any entity or person or circumstance is declared invalid or held to be unlawful, such declaration or holding shall not affect the validity of any other portion or provision of this Ordinance and such declaration or holding shall be severable from the remainder hereof.

Section 4: This Ordinance shall be in full force and effect immediately upon its passage, approval and publication as required by law.

Section 5: The Village Clerk is hereby ordered and directed to publish this Ordinance in pamphlet form.

PASSED this 7th day of October, 2013, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this 7th day of October, 2013, by the President of the Village of Lake Zurich.

President

ATTEST:

Village Clerk

PAMPHLET

BACK OF PAMPHLET

ORDINANCE NO. 2013-10-_____

**ORDINANCE AMENDING CHAPTER 3 OF TITLE 3 OF THE LAKE ZURICH
MUNICIPAL CODE TO AMEND THE "Number of Licenses"**

Published in pamphlet form this 7th day of October, 2013, by Order of the Corporate Authorities of the Village of Lake Zurich, Lake County, Illinois.

Village Clerk

ORDINANCE NO. 2013-10-_____

**AN ORDINANCE AMENDING SECTION 3-3B-14 OF CHAPTER 3 OF TITLE 3 OF
THE VILLAGE CODE OF THE VILLAGE OF LAKE ZURICH TO INCREASE
THE NUMBER OF AUTHORIZED LIQUOR LICENSES**

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the Board of Trustees of the Village of Lake Zurich, Lake County, Illinois, as follows:

SECTION 1: The number of Class O liquor licenses authorized by section 3-3b-14 of chapter 3 of title 3 of the Village Code of the Village of Lake Zurich is hereby increased by one for On-Occasion Catering and Events located at 700 Telser Road, Lake Zurich IL in
(Company/Applicant) (Street Address)

accordance with the Village Code of the Village of Lake Zurich. Issuance of the license is subject to the approval and action of the Local Liquor Commissioner of the Village of Lake Zurich.

SECTION 2: If any section, paragraph, clause or provision of this Ordinance shall be invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance.

SECTION 3: All Ordinances in conflict therewith are hereby repealed to the extent of such conflict.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

ADOPTED this 7th day of October, 2013 by the following vote:

Ayes: _____

Nays: _____

Absent: _____

APPROVED by the Mayor on October 7, 2013.

Tom Poynton, MAYOR

ATTEST:

Kathleen Johnson, VILLAGE CLERK

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847) 438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: October 2, 2013

To: Jason T. Slowinski, Village Manager

From: Sam Hubbard, Village Planner

Subject: Block A Redevelopment Proposal – LZ Promenade, LLC

Issue: At the September 16th Village Board meeting, Trustee's considered staff's analysis of the proposal from LZ Promenade, LLC (Mr. John Breugelmans) for redevelopment of the property on Block A in downtown Lake Zurich. The Board identified several areas of the proposal and accompanying analysis that needed more clarity and directed staff to meet with the developer to gain a better understanding of all aspects of his proposal.

Since the September 16th Board Meeting, staff has met twice with the developer to help facilitate this process. Staff has received additional information from the developer and provided a comprehensive analysis of the submittal below.

The Village Board must decide to either (i) accept the development proposal, which would allow negotiations to begin on a Redevelopment Agreement, or to (ii) reject the proposal and provide LZ Promenade the reasons for its determination.

If the proposal is accepted, Village staff would begin negotiations with the developer on a comprehensive Redevelopment Agreement. Once an Agreement is reached and executed, Mr. Breugelmans would have a contractual interest in the property and therefore have standing to apply to the Plan Commission and begin the entitlement process. Without an executed Redevelopment Agreement, this process cannot move forward. In order to begin negotiations on a Redevelopment Agreement, the Village Board must first accept the proposal from Mr. Breugelmans.

If the proposal is rejected, Village staff is prepared with a RFQ/RFP process to solicit potential developers for the Block A site. A final draft of the RFQ is ready and can be available at the next Village Board meeting if necessary.

Analysis: Staff has analyzed the most recent submittal from LZ Promenade, LLC and found several areas of significant concern. The analysis has been broken down in two areas of key interest; the project's cost to the Village and project's benefit to the Village.

Cost to Village:

Land Acquisition: Staff's original analysis remains accurate with regards to the proposed terms of the land acquisition. The developer proposes the acquisition of the land on Block A for \$10, which represents a \$3,548,490 loss on land acquisition costs for the Village.

Permit Fees: The developer has proposed the waiver of all permit fees. Staff has prepared a rough estimate of expected permit fees to help the Board understand the total cost that this represents:

▪ Building/Zoning:	\$640,558
▪ Library:	\$7,920
▪ Lake County Connection:	\$274,296
▪ School District:	\$50,880
▪ Park Improvement:	\$191,920
▪ Signage/Fire Sprinkler/Elevator:	tbd
▪ Engineering:	\$22,550
▪ <u>Storm Water Permit Fee:</u>	\$2,260
▪ TOTAL:	\$1,144,584

The Village only has the ability to waive certain permit fees, such as Building/Zoning, Park Improvement, Signage/Fire Sprinkler/Elevator, and Engineering (although Engineering is done through a third party and the Village would have to reimburse for this expense). The Village does not have the authority to waive required fees from other governmental bodies, such as the Library fee, Lake County Connection fee, and School District fee. Broken down in this manner, these fees are shown below:

▪ Fees eligible to be waived:	\$832,478
▪ Fees ineligible to be waived:	\$355,646

If the developer proposes that the Village waive the total of all permit fees, the Village would not only lose out on \$832,478 in revenue, but would also be responsible for reimbursing other agencies in the estimated amount of \$355,646.

The developer has maintained that there is \$600,000 of "contingency" funds within his budget for soft costs, part of which can be used for permit fees if required. Staff has examined the soft cost budget and found no line item for this expense, although Mr. Breugelmans has said that the \$600,000 was considered within each line item of the soft cost budget, assuring staff that this cost was built into the budget. An inclusion of contingency funds in this amount represents over 50% of the soft cost budget. This "built in" provision of contingency funds within other line items, and the amount at over 50% of the soft cost budget, is not typical and is a concern for staff.

Tax Abatements: The financial commitment from Mr. Breugelmans lender is conditioned upon real estate tax abatements for up to 10 years to provide an 8% return on investment.

Although staff takes issue with the reliability of the 10-year cash flow, if we accept these numbers as true, Mr. Breugelmans would need four years' worth of real estate tax abatements totaling \$235,127. Without these abatements, the project as proposed will not yield the 8% return on investment and is therefore not financially viable.

It is important to note that the amount of required abatements is dependent upon the accuracy of the estimated cash flow. Since the developer has estimated that only \$235,127 worth of abatements are needed, staff has analyzed the cash flow to identify any possible issues. If the cash flow does not account for realistic expectations, the requested abatements may not cover the gap to provide the 8% return on investment.

In review of the 10-year cash flow, staff has found several areas of concern, most notably in regards to the projected occupancy rates and rent escalation rates. In sum, staff believes that the 10-year projected cash flow represents the absolute best case scenario. If realistic expectations are applied to performance, staff believes that the amount of tax abatements actually needed to provide for an 8% return on investment may exceed the developer's projections.

Benefit to Village:

Mr. Breugelmans has supplied the Village with his projection of the estimated sales for the commercial users within his development in order to determine the amount of sales tax that may be generated for the Village. Staff has analyzed his projections and notes the following:

Restaurant/Bar: Mr. Breugelmans has estimated that the proposed restaurant in Block A will have \$3,937,500 in sales per year, which averages \$328,125 per month. With our 1% municipal share of sales tax, plus the .5% Non-Home Rule addition, this would provide the Village with \$4,922 a month in sales tax revenue. This would make the proposed restaurant in Block A *the top sales tax generating restaurant in the Village*, approximately 30% greater than the current top sales tax generating restaurant in Lake Zurich. Staff believes that the developer's projected sales exceed the best possible scenario and are unlikely to be realized at the levels projected.

Hair Salon and Day Spa: Mr. Breugelmans has estimated that the proposed Hair Salon and Day Spa will have \$2,080,000 in sales per year. Staff notes that sales tax cannot be levied on services, such as haircuts, massages, manicures, etc. These types of services are what make up the majority of sales within any hair salon and spa. When compared to other salons and spas of similar size within the Village, it is reasonable to expect anywhere from \$1,500 to \$3,250 annually in sales tax revenue from this proposed use. Mr. Breugelmans sales tax estimate is \$31,200 annually (adjusted to the 1.5% that would be allocated to the Village). The developer's projection exceeds what is considered realistic expectations for this type of use.

Coffee Shop: The proposed 1,500 sq. ft. coffee shop is projected to generate \$1,125 per month in sales tax. A typical coffee shop in the 1,500 to 2,000 sq. ft. range located along Rand Road generates \$1,450 to \$1,600 per month in sales tax revenue. A coffee shop within the downtown area generates approx. \$250 to \$500 a month in sales tax revenue. Food establishments and ice cream establishments within the downtown area are also

within this range. The projected sales tax revenue from the proposed coffee shop is on the high end for coffee shops in the downtown area, but within the expected range for the commercial corridor.

Total Sales Tax: Notwithstanding the above issues, Mr. Breugelmans has estimated the annual sales tax generated by the retail users within Block A to be \$518,813. It is important to note that 80% of this amount will go towards other governmental bodies. Therefore, if the retail users in Block A actually generate \$518,813 in sales tax, the Village would only receive \$103,762.

Based on staff research, it is reasonable to expect that in a best case scenario the total sales tax revenue to the Village generated by the retail spaces, once they are fully occupied, will be \$51,250 annually. This is less than half of the estimate prepared by Mr. Breugelmans.

Finally, with regards to the projected sales tax, it is important to consider that the developer has projected 100% occupancy for his retail spaces at the close of year three and through year ten. Staff is not aware of any retail development within the Village that has been able to obtain 100% occupancy over the course of 7 years. Without a market study supporting this assertion and without letters of commitment from a restaurant/bar or coffee shop, staff has significant concerns with the reality of this scenario. This leads staff to believe the sales tax benefit to the Village will be far less than what has been projected by the developer.

Staff understands that the Village may need to assume certain costs by way of incentives to facilitate development on Block A. Staff has attempted to provide a clear understanding to the Board of the exact cost to the Village that is associated with Mr. Breugelmans proposal to help in evaluating whether the proposed project is worth moving forward or whether there is potential for other projects that may need less concessions and may provide more benefits.

Additionally, staff understands that there are uncertainties and risks in any development proposal. However, it is the fact that Mr. Breugelmans has assumed very optimistic (as opposed to conservative) scenarios in budgeting for costs and revenues that provides most concern to staff.

Recommendation: Staff has analyzed the proposal with regards to the cost to the Village and the benefit to the Village. Given the significant cost to the Village with little projected financial benefits, staff is unable to make a positive recommendation for acceptance of the proposal.

Please contact my office with any questions.

w/ Attachments:

Letter from Teska Associates, dated 9/12/2013

10 Year Cash Flow

Sales Tax Revenue Generation



Community Planning ■ Site Design ■ Development Economics ■ Landscape Architecture

September 12, 2013

Jason Slowinski, Village Manager
Village of Lake Zurich
70 East Main Street
Lake Zurich, Illinois 60047

Dear Mr. Slowinski:

On behalf of the Village Board, you have asked for our review of the recently updated submission provided by Mr. Breugelmans. I have shared the updated spreadsheet with Bridget Lane of Business Districts Inc., and Robert Rychliki of Kane McKenna Associates. After discussing your questions with them, here are our shared perspectives:

Q. How reliable is Mr. Breugelmans cash flow? Can it be trusted? What is the total amount that he is asking for from the Village with regards to RE tax abatements?

A. About 14% of the revenue the Developer would receive, based on his own estimates, will come from the retail uses on the first floor of the project, approximately 15,000 square feet of leasable area. By the end of the second year, the developer predicts that the retail will be 92.5% occupied, and 100% occupied by the end of the third year. The developer has submitted no market analysis to support these assumptions. The market analysis submitted is only supporting the residential use. Not only do we have not data or analysis to support these assumptions, the cash flow depends on them, as does the "commitment" made to finance the project rely on the 8% return on investment. Without a commitment from specific retailers to occupy the space at the proposed lease rates, it would be difficult to characterize the cash flow as submitted to be reliable or trust worthy.

With regard to tax abatements, the information is not complete, but here is what is inferred. As we understand the proposal, the developer seeks the property for free. The tax abatement is desired in order for the developer to achieve, based on his calculations, the 8% return on investment that is the minimum threshold identified by his investment banker. Beginning in the second year (given the lag in assessment/tax obligations) the developer seeks \$108,000, \$240,000, \$292,000, and \$348,000 in "tax abatements" through the fifth year, after which the developer projects cash flows to generate the 8% return without additional TIF assistance. So, if as projected and no additional requests, a total of the value of the land plus \$988,000 is requested.

Q. The 5-year cash flow has estimated 95% occupancy in year 3. Is this realistic? Was it supported in the Tracy Cross study? Did Kane McKenna find any concerns with the Tracy Cross market study?

A. The original cash flow projections of occupancy of 38%, 92.5% and 95% for the residential portion of the property match what was in the original Tracy Cross projection. The revised cash flow accelerates the lease up in the first three years to 45%, 92.5%, 96%. No projection in the Tracy Cross analysis supports or refutes the occupancy of retail portion of the project (shown now as 45%, 92.5% and 100%). There is no revision to the Tracy Cross market analysis to accompany any of the changes from the first to the second cash flow projection. We believe the lease up rate projected by Tracy Cross was reasonable. We do not believe the lease up rate of the retail floor area is reasonable or predictable, unless commitments from specific retail users accompanies the proposal.

Q. Will the TIF generate enough increment to the Village to supply Mr. Breugelmans with the abatement amount he has requested?

A. Ignoring the request for free land for a moment. The answer depends on whether the life of the TIF is extended. Kane McKenna's projections of Tax Increment are substantially lower than the Developer's. Given that the developer has not submitted evidence of comparable projects that generate the tax revenues he projects, we are unable to support his analysis that would suggest that the approximately \$1M abatement would be covered by his own increment within the remaining life of the district. We do not have an estimate of the current value of the property the developer has requested for free, nor the sum of the amount the Village has invested to assemble and reacquire the property, but the question should consider these within the amount that the developer could be contributing through the generation of increment.

Q. He is in joint venture with the Prime Group, who has committed to provide 25%. Should this relationship to a more established developer help the Village to be more at ease with his proposal or is it irrelevant?

A. We believe the Prime Group's commitment is on the equity side, not the financing side. In theory, it should make the Village more comfortable to know that there is some experience in project management. However, two points that would counter this greater confidence: 1. It will mean that the Mr. Breugelmans will have even less of his own equity in the project, and, 2. It will do nothing to improve the projected cash flow and therefore the likelihood that the developer will meet the stated threshold of 8% before the financial commitment from the lender is made.

Q. The Village is considering an extension to the TIF. Is 2.0 persons per unit (for downtown attached units) reasonable in estimating the population increase with regards to this development? Is there a reliable formula the Village can use to estimate the number of school age children that might be generated by this development?

A. There are two sources commonly used to estimate occupancy for prospective residential projects. One prepared by Ehlers and Associates from data collected more than 15 years ago, and the other, from Rutgers University for data collected more recently. The Ehlers data is used and understood by school districts, the Rutgers data is less well known in the Chicago metro area. The Ehlers data indicates a population of 1.76 for one bedroom units and 1.91 for two bedroom units. The Rutgers data is more "market value" specific, and suggest a population of 1.31 for one bedroom units and 1.98 for two bedroom units. In either case, given the proposed mix of units, the data would suggest populations well under the 2.0 persons per unit.

Q. Mr. Breugelmans disagreed with the cost of construction estimate generated by RSMeans.com, particularly on the point that he was proposing non-union labor. Do you know if state law requires any project utilizing TIF funding to use prevailing wages?

A. We cannot substitute for a legal opinion from the Village Attorney on this matter. Some Village attorneys have said that the prevailing wage rate does apply given the request for TIF assistance, some have said they don't think it does. We can only say that we believe that the assumptions Mr. Breugelmans makes on whether he uses non-union labor are irrelevant if the Village Attorney concludes that he is subject to the prevailing wage rate law as others have.

While you are seeking an opinion from the Village Attorney, it would be worthwhile getting his opinion as to whether the sale of the property can be completed without public notice of the opportunity to bid on the sale. To quote the Act in part: "Furthermore, no conveyance, lease, mortgage, or other disposition of land owned by a municipality or agreement relating to the development of such municipal property shall be made without making public disclosure of the terms of the disposition and all bids and proposals made in response to the municipality's request. The procedures for obtaining such bids and proposals shall provide reasonable opportunity for any person to submit alternative proposals or bids."

Very truly,



Lee M. Brown, FAICP
President

055-THE PROMENADE SALES TAX REVENUE GENERATION	
Restaurant/Bar	
number of seats	150
food sales per seat per year	\$15,000
beverage sales per seat per year	\$11,250
sales per year	\$3,937,500
Hair Salon and Day Spa	
number of SF	3500
sales per week	\$40,000
sales per year	\$2,080,000
Coffee Shop	
number of SF	1500
sales per SF per year	\$600
sales per year	\$900,000
total Sales	\$6,917,500
sales tax rate	7.50%
sales tax per year	\$518,813
Promenade Residents	
retail expenditure per year per capita	
on food and drugs @ 1.75%	\$7,000
on other items @ 7.5%	\$10,000
estimated number of residents	110
sales tax generation	\$95,975
Total Sales Tax Generation	\$614,788
	9/20/2013

VILLAGE OF LAKE ZURICH
Semi-Monthly Warrant Report
October 7, 2013
Warrant Total \$1,516,011.78

Payment Request(s) Exceeding 5% of Total Warrant

- Payment to:
Vendor: Cornerstone National Bank & Trust
Fund: Debt Service
Reference: Page 12
Amount: \$541,027.50
% Warrant: 35.69%
2013 Bond Principal & Interest
- Payment to:
Vendor: Alliance Contractors Inc
Fund: Capital Project
Reference: Page 13
Amount: \$190,341.55
% Warrant: 12.56%
CN Noise Wall Project
- Payment to:
Vendor: United Healthcare Insurance
Fund: Medical Self Insurance
Reference: Pages – 22 & Last Page
Amount: \$182,911.99
% Warrant: 12.07%
Health, Vision, Dental & Life Insurance
- Payment to:
Vendor: Langos Corporation
Fund: TIF Redevelopment
Reference: Page 16
Amount: \$124,890.00
% Warrant: 8.24%
Demolition – 2-18 W. Main Street
- Payment to:
Vendor: IMRF
Fund: Risk Management Ins
Reference: Page - Last
Amount: \$100,293.03
% Warrant: 6.62%
PR Deductions

Scheduled Payments \$1,139,464.07 or 75.16% of Total Warrant Presented for Payment.

Village of Lake Zurich
Semi-Monthly Warrant Report
Total by Fund - Warrant Dated October 7, 2013

Fund	Fund Title	Total
101	GENERAL FUND	161,645.82
202	MOTOR FUEL TAX	15,103.42
210	TIF TAX ALLOCATION FUND	1,263.59
301	DEBT SERVICE	541,027.50
401	CAPITAL PROJECT	270,475.49
402	PARK IMPROVEMENT	1,105.99
405	NHRST CAPITAL PROJECTS	18,411.93
410	TIF REDEVELOPMENT	128,914.60
501	WATER/SEWER	56,438.80
601	MEDICAL SELF INSURANCE	198,822.47
603	RISK MANAGEMENT INS	100,293.03
710	PERFORMANCE ESCROW	2,110.63
714	SSA #11 LZ PINES SUB	160.53
720	PAYROLL CLEARING	20,237.98

Warrant Total - **\$1,516,011.78**

Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Fund: 101 - GENERAL FUND

Report Run Date: 9/30/2013
 Time: 03:53PM

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 101 -GENERAL FUND				
2102	AMBULANCE FEES PAYABLE	SINKUS, DOLORES	REF: SINK FR13-0717	75.75
2012	RECREATION CREDIT PAYABLE	REDDING, HELEN	PRG CXL - CARDIO BLAS	96.05
2037	EMPLOYER-UNDIST LIFE	UNITED HEALTHCARE INSURANCE CO. LIFE - EMPLR		1,280.92
2037	EMPLOYER-UNDIST LIFE	UNITED HEALTHCARE INSURANCE CO. LIFE INS - EMPR		1,288.74
2102	AMBULANCE FEES PAYABLE	WPS MEDICARE PART B	REF: CASH FR13-1487	383.94
2102	AMBULANCE FEES PAYABLE	LZ RURAL FIRE PROTECTION DIST.	AUGUST REIMBURSEMENT-ANDR	100.00
<u>Program Total</u>				<u>3,225.40</u>
Program: 10112001 -ADMIN				
5352	PRINTING-STATIONERY/FORMS	INFOSEND, INC	BENCHMARK NOTICE PRINTING	330.96
5352	PRINTING-STATIONERY/FORMS	JUMBOPOSTCARD.COM, INC	BUSINESS CARDS	25.00
<u>Program Total</u>				<u>355.96</u>
Program: 10112012 -HUMAN RESOURCES				
5156	EMPLOYEE RECOGNITION	LAKE ZURICH FLORIST LLC	FLOWERS - GONZALES	69.95
<u>Program Total</u>				<u>69.95</u>
Program: 10113001 -FINANCIAL ADMIN				
5215	PROFESSIONAL ACCOUNTING	GFOA	GFOA CAFR AWARD APPLICATI	435.00
5412	BANK & CREDIT CARD FEES	EHLERS INVESTMENT PARTNERS LLC	INVESTMENT MANAGER FEES -	626.25
5351	POSTAGE & SHIPPING	CMRS - POSTAGE BY PHONE	POSTAGE METER FUNDS	1,750.00
5215	PROFESSIONAL ACCOUNTING	SIKICH LLP	FINANCIAL AUDIT	17,975.34
5215	PROFESSIONAL ACCOUNTING	SIKICH LLP	ANNUAL COMPTROLLER REPORT	949.66
5353	OFFICE SUPPLIES	PITNEY BOWES - SUPPLIES	POSTAGE INK	187.17
5274	MAINT-EQUIPMENT	PITNEY BOWES - LEASE	METER LEASE	59.00
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT NAME PLT - EARL		12.50
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT CASH BOX		25.83
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT SUPPLIES - MISC ITEMS		94.91
<u>Program Total</u>				<u>22,115.66</u>
Program: 10113016 -ACCOUNTING SERVICES				
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT CIP BOOK SUPPLIES		64.68
5353	OFFICE SUPPLIES	ALPHAGRAPHICS INC.	AUDIT BOOK SUPPLIES	320.70
5351	POSTAGE & SHIPPING	CMRS - POSTAGE BY PHONE	POSTAGE METER FUNDS	1,750.00
5352	PRINTING-STATIONERY/FORMS	RYDIN DECAL	SHIPPING	12.25
5352	PRINTING-STATIONERY/FORMS	RYDIN DECAL	VENDING LICENSE DECALS	165.00
<u>Program Total</u>				<u>2,312.63</u>
Program: 10117017 -TECHNOLOGY				
5570	CAPITAL LEASE	US BANK EQUIPMENT FINANCE	COPIER LEASE - OCT	1,007.36
5313	TELEPHONE	COMCAST CABLE	PW - INTERNET	89.85
5313	TELEPHONE	COMCAST CABLE	PD INTERNET	101.98
5219	OTHER PROFESSIONAL SVCS	GRANICUS	HOSTING FEE - OCTOBER	1,020.00
5274	MAINT-EQUIPMENT	INSIGHT PUBLIC SECTOR, INC	RECEIPT PRINTER	221.39
5313	TELEPHONE	CALL ONE	ANALOG LINES	2,268.96
5321	COMPUTER SUPPLIES	INSIGHT PUBLIC SECTOR, INC	MONITOR/RCPT PRNTER	324.99

Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Report Run Date: 9/30/2013
 Time: 03:53PM

Fund: 101 - GENERAL FUND

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
5313	TELEPHONE	COMCAST CABLE	VH INTERNET SERVICE	89.85
5313	TELEPHONE	AT & T	VH ELEVATOR	63.22
			Program Total	5,187.60

Program: 10124001 -POLICE ADMIN

5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	PD - CLEANING SERVICE	1,295.00
5271	MAINT-BLDGS & GROUNDS	METRO DOOR & DOCK, INC	GARAGE DOOR OPENER REPLAC	1,872.34
5272	MAINT-LAWN & LANDSCAPING	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	779.19
5325	BLDG & GROUND MAINT SUPPL	PETTY CASH - POLICE DEPARTMENT	LIGHT BULBS	28.96
5153	TRAINING & BUSINESS MTGS	PETTY CASH - POLICE DEPARTMENT	LCCPA	20.00
5322	CUSTODIAL SUPPLIES	PETTY CASH - POLICE DEPARTMENT	BLDG CLEANING PRODUCTS	5.00
5351	POSTAGE & SHIPPING	PETTY CASH - POLICE DEPARTMENT	SHIPPING CHARGE	9.71
5271	MAINT-BLDGS & GROUNDS	STEVEN WENZEL PLUMBING	PLUMBING REPAIRS, ADMINIS	265.00
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT	VIDEO EVIDENCE ENVELOPES	94.99
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT	1" BINDERS	11.34
5353	OFFICE SUPPLIES	WAREHOUSE DIRECT, INC	COPY PAPER	247.50
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	PD - CLEANING SERVICE	1,295.00
5351	POSTAGE & SHIPPING	CITY OF BURNSVILLE	SHIPPING CHARGE, EVIDENCE	28.99
5155	MEMBERSHIPS & SUBSCRIP	PADDOCK PUBLICATIONS INC.	DAILY HERALD SUBSCRIPTION	59.00
5152	CONFERENCES & SEMINARS	FINLON, PATRICK M	FBI NAA TRAINING CONFEREN	450.00
5322	CUSTODIAL SUPPLIES	BADE PAPER PRODUCTS	TRASH CAN LINERS	64.00
5153	TRAINING & BUSINESS MTGS	PETTY CASH - POLICE DEPARTMENT	LCCPA	40.00
5153	TRAINING & BUSINESS MTGS	CHICAGO KENT COLLEGE OF LAW	DC K FINLON / COMMANDER Q	470.00
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	495.28
5271	MAINT-BLDGS & GROUNDS	BEST TECHNOLOGY SYSTEMS, INC	RANGE MAINTENANCE	3,210.00
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT	RECORDS CHECK STAMP	33.50
5322	CUSTODIAL SUPPLIES	PETTY CASH - POLICE DEPARTMENT	SINK AERATORS AND SOAP	25.77
5325	BLDG & GROUND MAINT SUPPL	PETTY CASH - POLICE DEPARTMENT	BLUE TARP TO COVER RECORD	11.81
			Program Total	10,812.38

Program: 10124020 -POLICE

4414	LOCAL ORDINANCES	HULSEMAN, KELLY	TICKET OVR PYMT	20.00
4524	POLICE ADMIN TOW FEE	EINWALTER, SHANNON	OVRPYMT TOW FEE	10.00
			Program Total	30.00

Program: 10124021 -OPERATIONS

5153	TRAINING & BUSINESS MTGS	IL ASSOCIATION OF CHIEFS OF POLICE	TRAFFIC SAFETY CHALLENGE	30.00
5355	UNIFORMS	GALL'S INC.	PAVLOCK: TROUSER BELT, KE	87.55
5355	UNIFORMS	UNIFORMITY INC.	INVOICE #IN 224607, UNIFO	197.71
5355	UNIFORMS	GALL'S INC.	THIERGOOD: BOOTS	127.50
5355	UNIFORMS	STREICHER'S, INC	GAFFNEY: DUTY BELT	61.99
5355	UNIFORMS	LETTER PERFECT PRINTING	WEST, YUNDT: BUSINESS CAR	55.00
5355	UNIFORMS	GALL'S INC.	STONE: DRESS SHOES, BOOTS	198.09
5153	TRAINING & BUSINESS MTGS	SUSSEX MANAGEMENT ASSOCIATES	REPORT WRITING TRAINING	600.00
5359	OTHER SUPPLIES	PETTY CASH - POLICE DEPARTMENT	CHILD SEAT SUPPLIES	35.45
5355	UNIFORMS	STREICHER'S, INC	INVOICE #1046649, UNIFORM	182.90
5355	UNIFORMS	STREICHER'S, INC	KNIGHT: DOUBLE MAGAZINE P	26.99
			Program Total	1,603.18

Program: 10124022 -COMMUNICATIONS

Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Report Run Date: 9/30/2013
 Time: 03:53PM

Fund: 101 - GENERAL FUND

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
5313	TELEPHONE	AT & T	Z-LINE 708Z48001909	4,141.37
5313	TELEPHONE	AT & T	Z-LINE 708Z82001309	410.36
5355	UNIFORMS	ELEGANT EMBROIDERY/MELON INK	PAULUS: EMBROIDER NAME AN	120.00
5353	OFFICE SUPPLIES	WAREHOUSE DIRECT, INC	COPY PAPER	247.50
5313	TELEPHONE	AT & T	Z-LINE 847R26063109	1,524.13
5152	CONFERENCES & SEMINARS	KELLY, LEA	REIMBURSEMENT FOR 2013 IP	125.00
5219	OTHER PROFESSIONAL SVCS	PRIORITY DISPATCH	MAINTENANCE AGREEMENT FOR	78.00
5313	TELEPHONE	AT & T	Z-LINE 847Z99568309	992.11
5313	TELEPHONE	AT & T	Z-LINE 708Z48300109	183.44
5313	TELEPHONE	AT & T	Z-LINE 708Z48000109	323.71
			Program Total	8,145.62

Program: 10124023 -CRIME PREVENTION

5219	OTHER PROFESSIONAL SVCS	WEST PUBLISHING GROUP	CLEAR FEE - BACKGROUND IN	137.45
5355	UNIFORMS	PARLBERG, MIKE	MISC CLOTHING ITEMS FOR I	650.32
5355	UNIFORMS	BRADSTREET, DENISE	MISC CLOTHING ITEMS FOR I	18.31
5359	OTHER SUPPLIES	PETTY CASH - POLICE DEPARTMENT	EVIDENCE BAGS	2.02
5355	UNIFORMS	LETTER PERFECT PRINTING	DANIELSON: BUSINESS CARDS	20.00
5359	OTHER SUPPLIES	ELEGANT EMBROIDERY/MELON INK	CITIZEN POLICE ACADEMY SH	64.00
5359	OTHER SUPPLIES	ELEGANT EMBROIDERY/MELON INK	CITIZEN POLICE ACADEMY SH	20.00
			Program Total	912.10

Program: 10124024 -INTERGOVERNMENTAL

5359	OTHER SUPPLIES	PETTY CASH - POLICE DEPARTMENT	WATER FOR EXPLORERS & OFF	10.15
			Program Total	10.15

Program: 10125001 -FIRE/RESCUE-ADMIN

5155	MEMBERSHIPS & SUBSCRIPTIONS	MABAS DIVISION IV	TIER 2 CARDS PILGARD, JOH	40.00
5355	UNIFORMS	UNIFORMITY INC.	BORST-NAME TAG	11.90
5355	UNIFORMS	UNIFORMITY INC.	BORST UNIFORM	27.80
5570	CAPITAL LEASE	US BANK EQUIPMENT FINANCE	COPIER LEASE - OCT	217.59
5352	PRINTING-STATIONERY/FORMS	JUMBOPOSTCARD.COM, INC	BUSINESS CARDS BORST	25.00
5153	TRAINING & BUSINESS MTGS	PETTY CASH - FIRE/RESCUE #1	CHIEF ASSOC MTG	10.00
5271	MAINT-BLDGS & GROUNDS	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	151.03
5313	TELEPHONE	CALL ONE	ANALOG LINES	283.10
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	51.64
5156	EMPLOYEE RECOGNITION	PETTY CASH - FIRE/RESCUE #1	FRAMES	26.58
5359	OTHER SUPPLIES	PETTY CASH - FIRE/RESCUE #1	TABLE CLOTH CLEANING	10.00
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	28.44
5355	UNIFORMS	UNIFORMITY INC.	BORST UNIFORMS	423.80
5359	OTHER SUPPLIES	PETTY CASH - FIRE/RESCUE #1	FUNERAL BUNTING	85.00
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	257.71
5271	MAINT-BLDGS & GROUNDS	HASTINGS AIR-ENERGY CONTROL	PLY MOVEMENT	501.41
5570	CAPITAL LEASE	KIP AMERICA INC	WIDE FORMAT COPIER LEASE	260.81
5352	PRINTING-STATIONERY/FORMS	JUMBOPOSTCARD.COM, INC	BUSINESS CARDS RADTKE	25.00
5355	UNIFORMS	UNIFORMITY INC.	UNIFORMS	119.80
5355	UNIFORMS	UNIFORMITY INC.	CREDIT - BORST TAG	(11.90)
5359	OTHER SUPPLIES	BCB GROUP, INC	LITHIUM BATTERIES	13.00
5213	LABOR ATTORNEY	CLARK BAIRD SMITH LLP	LEGAL FEES - AUG	1,207.50

Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Fund: 101 - GENERAL FUND

Report Run Date: 9/30/2013
 Time: 03:53PM

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
				<u>Program Total</u>
				<u>3,765.21</u>

Program: 10125031 -EMERGENCY MANAGEMENT

5155	MEMBERSHIPS & SUBSCRIPTIONS	NI GOVERNMENT SERVICES, INC	AUGUST SERVICE	25.28
				<u>Program Total</u>
				<u>25.28</u>

Program: 10125032 -FIRE SUPPRESSION

5560	VEHICLES	RADICOM INC.	RADIO MONITOR DIGITAL INT	1,490.00
5359	OTHER SUPPLIES	PETTY CASH - FIRE/RESCUE #1	BATTERIES	2.99
5277	MAINT-OTHER	INTERNATIONAL FIRE EQUIPMENT	EXTINGUISHER	74.21
5153	TRAINING & BUSINESS MTGS	VILLAGE OF ARLINGTON HEIGHTS	FIRE ENGINEER CLASS HOLDE	475.00
5153	TRAINING & BUSINESS MTGS	WAUCONDA FIRE DISTRICT	TUITION FOR ROPE OPS X 3	750.00
5355	UNIFORMS	RED WING SHOE STORE	SAFETY SHOES LOYAL	119.00
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	206.52
5277	MAINT-OTHER	CHUCK'S COMPRESSOR REPAIR	COMPRESSOR REPAIR	230.00
5355	UNIFORMS	UNIFORMITY INC.	UNIFORMS NEW HIRE HALL	205.33
				<u>Program Total</u>
				<u>3,553.05</u>

Program: 10125033 -EMS

5357	MEDICAL SUPPLIES	MEDTRONIC PHYSIO-CONTROL CORP.	10 SETS OF ADULT AED PADS	381.00
5359	OTHER SUPPLIES	PETTY CASH - FIRE/RESCUE #1	OUTLET SPLITTER	16.11
5357	MEDICAL SUPPLIES	MEDLINE INDUSTRIES, INC	EMS GLOVES	464.93
5355	UNIFORMS	UNIFORMITY INC.	JOHNSON UNIFORM	11.90
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	119.68
5359	OTHER SUPPLIES	CDW GOVERNMENT INC.	LIND POWER SUPPLY FOR TOU	106.27
5355	UNIFORMS	UNIFORMITY INC.	NEW HIRE UNIFORMS HALL	261.12
5355	UNIFORMS	UNIFORMITY INC.	HEDQUIST-SHIRTS	83.90
5355	UNIFORMS	GREAT LAKES FIRE & SAFETY	BADGES	401.00
5355	UNIFORMS	UNIFORMITY INC.	GRANT-PANTS	125.85
				<u>Program Total</u>
				<u>1,971.76</u>

Program: 10125034 -SPECIAL RESCUE

5277	MAINT-OTHER	CMS SAFETY INSTITUTE, INC	SENSIT LEL SENSOR	53.36
				<u>Program Total</u>
				<u>53.36</u>

Program: 10125035 -FIRE PREVENTION BUREAU

5359	OTHER SUPPLIES	PETTY CASH - FIRE/RESCUE #1	PUBLIC EDUCATION EVNT	5.97
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	155.27
5359	OTHER SUPPLIES	NATIONAL FIRE PROTECTION ASSN.	OPEN HOUSE SUPPLIES	240.70
5355	UNIFORMS	UNIFORMITY INC.	KLEINHEINZ-SHIRTS	59.90
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT	BUREAU SUPPLIES	12.30
5359	OTHER SUPPLIES	PROMOS 911 INC.	SUPPLIES	759.03
5153	TRAINING & BUSINESS MTGS	PETTY CASH - FIRE/RESCUE #1	NIPET MTG SUPLIES	10.09
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	182.38
				<u>Program Total</u>
				<u>1,425.64</u>

Program: 10128001 -B & Z ADMIN

5219	OTHER PROFESSIONAL SVCS	SUSAN R. PILAR CSR	PC MTG RECORD 9-18	187.50
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Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Fund: 101 - GENERAL FUND

Report Run Date: 9/30/2013
 Time: 03:53PM

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
5219	OTHER PROFESSIONAL SVCS	SNI COMPANIES	TEMP - JOZWIAK	670.00
5219	OTHER PROFESSIONAL SVCS	SNI COMPANIES	TEMP - JOZWIAK	670.00
5276	MAINT-SERVICE CONTRACTS	CLIFFORD-WALD	WIDE FORMAT COPIER	25.00
5353	OFFICE SUPPLIES	WAREHOUSE DIRECT, INC	COPY PAPER	82.50
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	196.97
5153	TRAINING & BUSINESS MTGS	IL ASSOC OF CODE ENFORCEMENT	IACE TRAINING 9/11/2013 F	70.00
5411	LEGAL NOTICE/PUBLISHING	PIONEER PRESS	511 CAPITAL DRIVE LEGAL A	45.60
5411	LEGAL NOTICE/PUBLISHING	PIONEER PRESS	LAKE ZURICH AD FOR INDUST	537.60
5411	LEGAL NOTICE/PUBLISHING	PIONEER PRESS	765 ELA RD-LEGAL	47.20
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	110.92
5219	OTHER PROFESSIONAL SVCS	SUSAN R. PILAR CSR	ZBA MTG RECORD 9-19	150.00
			Program Total	2,793.29

Program: 10128080 -B & Z

4342	CONTRACTOR REGISTRATION	BOSSARD, PHILIP	REFUND DUPL PYMT	100.00
4395	OTHER PERMITS	FELDCO FACTORY DIRECT LLC	PERMIT FEE-REF	72.00
4395	OTHER PERMITS	NANCE, KARA	PERMIT FEE REFUND	65.00
			Program Total	237.00

Program: 10128081 -INSPECTIONS

5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	2.26
5219	OTHER PROFESSIONAL SVCS	KGM PLUMBING, INC	FEES FOR TEMP PLUMBER	840.00
			Program Total	842.26

Program: 10136001 -PW ADMIN

5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT MIKE EARL OFFICE	345.25
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	70.42
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	199.98
5352	PRINTING-STATIONERY/FORMS	JUMBOPOSTCARD.COM, INC	BUSINESS CARDS
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT CHAIR	369.00
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT NAME PLATE	10.00
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	42.18
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT OFFICE SUPPLIES CS DIRECT	22.17
5276	MAINT-SERVICE CONTRACTS	CLIFFORD-WALD	WIDE FORMAT COPIER
5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES
5413	EMPLOYEE EXAMS	NORTHWEST COMMUNITY HEALTH SV	TESTING LOHMANN
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS
			Program Total
			1,388.61

Program: 10136041 -FORESTRY

5323	LANDSCAPING SUPPLIES	ARLINGTON POWER EQUIPMENT INC. FORESTRY SUPPLIES	65.50
		Program Total	65.50

Program: 10136042 -PARK MAINTENANCE

5311	ELECTRICITY	COMMONWEALTH EDISON	16.88
5322	CUSTODIAL SUPPLIES	BADE PAPER PRODUCTS	503.63
5359	OTHER SUPPLIES	HOME DEPOT CREDIT SERVICES	16.21
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	1,365.00

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
5323	LANDSCAPING SUPPLIES	CONSERV FARM SUPPLY	PARK LANDSCAPE SUPPLIES	166.23
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	PK - CLEANING SERVICE	1,365.00
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	RUG - PAULUS	64.37
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	GFCI	13.98
5327	EQUIP MAINT PART&SUPPLIES	HOME DEPOT CREDIT SERVICES	DRILL BITS BUFFALO CREEK	3.67
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	PARK ELECTRIC SUPPLIES	73.50
5311	ELECTRICITY	COMMONWEALTH EDISON	PAULUS	1.58
5272	MAINT-LAWN & LANDSCAPING	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	6,754.41
5327	EQUIP MAINT PART&SUPPLIES	GRAINGER	SPRAYGROUND PARTS	34.96
5327	EQUIP MAINT PART&SUPPLIES	GRAINGER	SPRAYGROUND PARTS	360.68
5311	ELECTRICITY	COMMONWEALTH EDISON	PAULUS	379.25
5271	MAINT-BLDGS & GROUNDS	CHANGING SEASONS	REPAIRS TO PARK BARN	447.00
<u>Program Total</u>				<u>11,566.35</u>

Program: 10136043 -MUNICIPAL PROPERTY MAINT

5311	ELECTRICITY	COMMONWEALTH EDISON	7 EAST MAIN	25.75
5311	ELECTRICITY	COMMONWEALTH EDISON	15 SOR	36.71
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	PW - CLEANING SERVICES	745.00
5311	ELECTRICITY	COMMONWEALTH EDISON	11 SOR	17.84
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	BUILDING REPAIR	20.62
5311	ELECTRICITY	COMMONWEALTH EDISON	11 SOR	74.70
5311	ELECTRICITY	COMMONWEALTH EDISON	15 SOR	37.50
5311	ELECTRICITY	COMMONWEALTH EDISON	15 SOR	37.56
5219	OTHER PROFESSIONAL SVCS	PETTY CASH - FINANCE	TABLE SKIRT CLEANING	40.00
5322	CUSTODIAL SUPPLIES	BADE PAPER PRODUCTS	CUSTODIAL SUPPLIES PARKS	427.82
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	TOILET SEAT 9 SOR	5.45
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	VH - CLEANING SERVICES	795.00
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	PW - CLEANING SERVICES	745.00
5325	BLDG & GROUND MAINT SUPPL	AIRGAS NORTH CENTRAL	CUTTING TORCHES	48.20
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	CREDIT - TAXES	(18.93)
5253	WASTE REMOVAL	FLUORECYCLE INC.	BULB RECYCLE	106.18
5325	BLDG & GROUND MAINT SUPPL	HOME DEPOT CREDIT SERVICES	DRAIN RODDER	39.79
5271	MAINT-BLDGS & GROUNDS	INTERNATIONAL FIRE EQUIPMENT	FIRE EXTINGUISHER 505	69.95
5271	MAINT-BLDGS & GROUNDS	BEST QUALITY CLEANING INC.	VH - CLEANING SERVICES	795.00
5311	ELECTRICITY	COMMONWEALTH EDISON	133 WEST MAIN	17.77
<u>Program Total</u>				<u>4,066.91</u>

Program: 10136044 -RIGHT OF WAY MAINT

5328	OTHER MAINT PARTS&SUPPLY	HOME DEPOT CREDIT SERVICES	CONCRETE SUPPLIES	53.52
5261	MAINT-STREETS	SHERWIN INDUSTRIES INC.	SIGNS AND POSTS	1,595.30
5272	MAINT-LAWN & LANDSCAPING	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	1,938.83
5359	OTHER SUPPLIES	HOME DEPOT CREDIT SERVICES	SAND BAG WRAP	22.97
5358	SAFETY SUPPLIES	SHERWIN INDUSTRIES INC.	BARRICADES	169.02
5324	STREET SUPPLIES	SHERWIN WILLIAMS	STRIPING PAINT	66.25
<u>Program Total</u>				<u>3,845.89</u>

Program: 10136046 -STREET/TRAFFIC LIGHTING

5328	OTHER MAINT PARTS&SUPPLY	HOME DEPOT CREDIT SERVICES	ELECTRIC SUPPLIES	6.73
<u>Program Total</u>				<u>6.73</u>

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Program: 10136047 -STORM WATER CTRL				
5272	MAINT-LAWN & LANDSCAPING	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	830.20
			<u>Program Total</u>	<u>830.20</u>

Program: 10136048 -ENGINEERING

5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	360.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENGINEERING SERVICES	3,467.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	813.75
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	1,757.50
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	4,162.50
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	424.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	800.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	5,117.50
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	1,441.10
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	360.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	720.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	ENG SERVICES	2,132.25
			<u>Program Total</u>	<u>21,555.60</u>

Program: 10136071 -VEHICLE MAINTENANCE

5326	AUTO PARTS & SUPPLIES	ADVANCE AUTO PARTS	MANIFOLD BOLTS 343	17.97
5341	CHEMICALS	GROSSINGER CHEVROLET	SEALANT 343	54.11
5326	AUTO PARTS & SUPPLIES	NORTHWEST TRUCKS INC.	SWITCH 3211	5.09
5328	OTHER MAINT PARTS&SUPPLY	AIRGAS NORTH CENTRAL	CUTTING TORCHES	48.20
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	JACKETS	125.97
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	TUNE UP PARTS 343	135.88
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	RELAY 322	27.73
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	LAMPS	28.68
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	HEAD BOLTS 343	43.26
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	SENSOR 343	21.28
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	HEAD GASKET 343	60.68
5326	AUTO PARTS & SUPPLIES	WICKSTROM FORD	FUEL HOSE 3290	183.13
5327	EQUIP MAINT PART&SUPPLIES	NAPA AUTO PARTS	FILTERS	37.76
5322	CUSTODIAL SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	CLEANING SUPPLIES 3297	20.97
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	WATER PUMP 343	26.99
5328	OTHER MAINT PARTS&SUPPLY	FASTENAL COMPANY	HARDWARE LOADER	11.11
5327	EQUIP MAINT PART&SUPPLIES	ADAMS STEEL SERVICE INC.	STEEL PLOWS	33.02
5327	EQUIP MAINT PART&SUPPLIES	NAPA AUTO PARTS	SPARK PLUGS	4.00
5326	AUTO PARTS & SUPPLIES	RAY O'HERRON COMPANY INC.	LITEBOX RACK 3297	93.88
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	BELT 343	39.05
5326	AUTO PARTS & SUPPLIES	BRAKE ALIGN PARTS & SERVICES, INC	STOP LIGHT SWITCH 322	12.96
5326	AUTO PARTS & SUPPLIES	PRECISION SERVICE & PARTS, INC	O2 CONNECTOR 123	23.21
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	WIPERS 7491	23.98
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	HEADLAMP 291	8.79
5326	AUTO PARTS & SUPPLIES	PRAIRIE INTERNATIONAL	REAR DIFF 326	3,027.72
5327	EQUIP MAINT PART&SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	BATTERY STATION #1 GEN	107.74
5326	AUTO PARTS & SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	BATTERIES	208.01
5326	AUTO PARTS & SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	HEADLIGHTS	29.38
5327	EQUIP MAINT PART&SUPPLIES	ADAMS STEEL SERVICE INC.	STEEL PLOWS	11.40
5326	AUTO PARTS & SUPPLIES	RAY O'HERRON COMPANY INC.	WARNING LIGHTS 108	529.39
5326	AUTO PARTS & SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	CREDIT	(30.00)
5326	AUTO PARTS & SUPPLIES	O'REILLY AUTOMOTIVE STORES, INC	CREDIT	(30.00)

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5326	AUTO PARTS & SUPPLIES	PRAIRIE INTERNATIONAL	CREDIT	(656.25)
5326	AUTO PARTS & SUPPLIES	BRAKE ALIGN PARTS & SERVICES, INC U-JOINT 326		210.10
5327	EQUIP MAINT PART&SUPPLIES	BURRIS EQUIPMENT COMPANY	SAW CLUTCH	79.31
5341	CHEMICALS	ADVANCE AUTO PARTS	INJECTOR CLEANER	25.98
5341	CHEMICALS	ADVANCE AUTO PARTS	INJECTOR CLEANER	149.70
5326	AUTO PARTS & SUPPLIES	BRAKE ALIGN PARTS & SERVICES, INC EXHAUST PIPE 322		61.74
5326	AUTO PARTS & SUPPLIES	RAY O'HERRON COMPANY INC.	MIC CLIPS 3297	161.71
5342	FUELS	BELL FUELS INC.	FUEL	6,978.98
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	30.63
5326	AUTO PARTS & SUPPLIES	NAPA AUTO PARTS	FILTERS	134.39
5342	FUELS	BELL FUELS INC.	FUEL	7,189.80
5326	AUTO PARTS & SUPPLIES	NORTHWEST TRUCKS INC.	SWITCH 3211	13.82
5326	AUTO PARTS & SUPPLIES	WHOLESALE DIRECT	BULBS	58.08
5326	AUTO PARTS & SUPPLIES	ADAMS STEEL SERVICE INC.	STEEL PLATE 322	12.49
5326	AUTO PARTS & SUPPLIES	WICKSTROM FORD	O2 SENSOR 123	61.41
5275	MAINT - SOFTWARE	PETROLEUM TECHNOLOGIES EQPT.	INFORM SOFTWARE	11.00
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	30.63
5327	EQUIP MAINT PART&SUPPLIES	ARLINGTON POWER EQUIPMENT INC.	POLE SAW PARTS	103.97
5359	OTHER SUPPLIES	ZEP SALES & SERVICE INC.	HAND SOAP	79.00
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	59.48
5326	AUTO PARTS & SUPPLIES	RAY O'HERRON COMPANY INC.	CONSOLE BOX 3297	81.02
5326	AUTO PARTS & SUPPLIES	EVEREST EMERGENCY VEHICLES, INC	DOOR HANDLE 3242	102.23
5326	AUTO PARTS & SUPPLIES	TERMINAL SUPPLY CO.	WIRE 3297	204.31
5326	AUTO PARTS & SUPPLIES	SIGN LAB	DECALS	143.51
5327	EQUIP MAINT PART&SUPPLIES	WEST SIDE EXCHANGE	FILTER 410	59.04
5273	MAINT-VEHICLES	R. A. ADAMS ENTERPRISES INC.	SANDBLAST;PRIME;REPAINT D	2,200.00
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	CHAIRS	99.99
5326	AUTO PARTS & SUPPLIES	CHICAGO INTERNATIONAL TRUCKS	PEDEL KIT 3242	126.86
5327	EQUIP MAINT PART&SUPPLIES	NAPA AUTO PARTS	FILTERS	29.81
			Program Total	22,784.08

Program: 10148082 -ECONOMIC DEVELOPMENT

5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	MISC ITEMS	4.84
			Program Total	4.84

Program: 10167001 -PARK & REC ADMIN

5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	33.91
5357	MEDICAL SUPPLIES	ZEE MEDICAL SERVICE COMPANY	FIRST AID SUPPLIES-BARN	28.20
5361	PROGRAM SUPPLIES	CROWN TROPHY	LEAF ENGRAVING	8.50
5353	OFFICE SUPPLIES	RUNCO OFFICE SUPPLY & EQUIPMENT	OFFICE SUPPLIES	22.23
5361	PROGRAM SUPPLIES	CROWN TROPHY	ENGRAVING	22.25
			Program Total	115.09

Program: 10167940 -PRESCHOOL

5414	RENTALS	ST PETER'S CHURCH	TERRIFIC 2'S -RENTAL	280.00
5241	PROGRAM SVCS	MUSIC IN THE BOX	MUSIC MASTERS	441.00
			Program Total	721.00

Program: 10167945 -YOUTH PROGRAMS

5241	PROGRAM SVCS	BARNETT, JENA	ART CLASSES	240.00
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Program Total 240.00

Program: 10167960 -CAMPS

5361	PROGRAM SUPPLIES	PETTY CASH - FINANCE	CAMP SUPPLIES	90.95
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Program Total 90.95

Program: 10167965 -ATHLETICS

5241	PROGRAM SVCS	SKYHAWKS SPORTS ACADEMY	TEE BALL FOR 5-6 YR OLDS-	1,391.25
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Program Total 1,391.25

Program: 10167975 -SPECIAL INTEREST & EVENTS

5241	PROGRAM SVCS	MORETTI, KATE	GUITAR	247.50
5422	BLOCK PARTY COSTS	KADZIELAWSKI, ALICE	REIMBURSEMENT-ROCK THE BL	305.26
5422	BLOCK PARTY COSTS	HOME DEPOT CREDIT SERVICES	GROUND WIRE	44.50
5422	BLOCK PARTY COSTS	BRAINSTORM MARKETING INC.	NO OUTSIDE ALCOHOL/WRISTB	535.00
5241	PROGRAM SVCS	KANTOR, GARY	MAGIC CLASS-SEPTEMBER 10	75.00
5422	BLOCK PARTY COSTS	TRAFFIC CONTROL & PROTECTION	FLASHERS, DETOUR ARROWS	534.00
5422	BLOCK PARTY COSTS	COMMUNITY SEWER & SEPTIC	ROCK THE BLOCK-PORTA POTT	1,450.00
5422	BLOCK PARTY COSTS	HENMUELLER, KRISTEN N	POSTER/LOGO DESIGN - ROCK	250.00
5422	BLOCK PARTY COSTS	ELEGANT EMBROIDERY/MELON INK	T-SHIRTS - ROCK THE BLOCK	172.00
5422	BLOCK PARTY COSTS	PETTY CASH - FINANCE	ROCK THE BLOCK - EQUIP	100.00
5422	BLOCK PARTY COSTS	BRAINSTORM MARKETING INC.	NO ALCOHOL BEYOND THIS PO	535.00

Program Total 4,248.26

Program: 10167985 -FITNESS

5361	PROGRAM SUPPLIES	SPRI PRODUCTS INC.	FITNESS CLASS SUPPLIES-XE	97.13
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Program Total 97.13

	Fund Total	142,465.87
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Fund: 202 - MOTOR FUEL TAX

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 20236044 -RIGHT OF WAY MAINTENANCE				
5261	MAINT-STREETS	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	4,542.49
				<u>Program Total</u> 4,542.49
Program: 20236046 -STREET/TRAFFIC LIGHTS				
5311	ELECTRICITY	COMMONWEALTH EDISON	CLAIRVIEW LIGHTS	33.28
5311	ELECTRICITY	COMMONWEALTH EDISON	STREET LIGHTS	714.86
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS	9,812.79
				<u>Program Total</u> 10,560.93
				Fund Total 15,103.42

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Fund: 210 - TIF TAX ALLOCATION FUND

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount			
Program: 21012001 -TIF - ADMINISTRATION							
5215	PROFESSIONAL ACCOUNTING	SIKICH LLP	TIF ANNUAL AUDIT REPORT F	1,018.91			
			<u>Program Total</u>	<u>1,018.91</u>			
 <table border="1"><tr><td></td><td style="text-align: right;">Fund Total</td><td style="text-align: right;">1,018.91</td></tr></table>						Fund Total	1,018.91
	Fund Total	1,018.91					

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Fund: 301 - DEBT SERVICE

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 30170005 -DEBT ACTIVITY				
5620	INTEREST	CORNERSTONE NATIONAL BANK & TRL	2013 BOND PAYMENT, PRINCI	4,027.50
5610	PRINCIPAL	CORNERSTONE NATIONAL BANK & TRL	2013 BOND PAYMENT, PRINCI	537,000.00
Program Total				541,027.50
				Fund Total
				541,027.50

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Fund: 401 - CAPITAL PROJECT

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 40124001 -POLICE CIP				
5530	BLDG & BLDG IMPROVEMENTS	ALL AMERICAN EXTERIOR SOLUTIONS	ROOF REPLACEMENT 351	23,667.30
				<u>Program Total</u> 23,667.30
Program: 40136041 -FORESTRY				
5520	LAND IMPROVEMENTS	MC GINTY BROTHERS INC.	TREE REMOVAL - EAB	16,066.00
				<u>Program Total</u> 16,066.00
Program: 40136043 -CIP - MUNICIPAL PROPERTY				
5530	BLDG & BLDG IMPROVEMENTS	GRAINGER	FLUORESCENT LAMP	134.70
5530	BLDG & BLDG IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	505 BUILD OUT SHELVES	374.50
5530	BLDG & BLDG IMPROVEMENTS	ALL AMERICAN EXTERIOR SOLUTIONS	ROOF REPLACEMENT 351 LION	23,667.30
5530	BLDG & BLDG IMPROVEMENTS	GRAINGER	FLUORESCENT LAMP	134.70
5530	BLDG & BLDG IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	505 OFFICE	83.76
5530	BLDG & BLDG IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	BRASS PLUMB -CS BLD	8.91
5520	LAND IMPROVEMENTS	DMS PAVEMENT MAINTENANCE, LLC	SEAL COAT 505	3,800.00
5530	BLDG & BLDG IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	MATERIALS - CS BLDG	107.11
5530	BLDG & BLDG IMPROVEMENTS	TDS DOOR COMPANY & GLASS	DOORS FOR BUILD OUT COMMU	1,794.75
5530	BLDG & BLDG IMPROVEMENTS	METALMASTER ROOFMASTER	ROOF REPL 2 E. MAIN	737.00
5530	BLDG & BLDG IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	COMMUNITY SERVICES FACILI	26.25
				<u>Program Total</u> 30,868.98
Program: 40136044 -RIGHT OF WAY MAINTENANCE				
5520	LAND IMPROVEMENTS	TOP NOTCH SERVICES INC.	TREE REMOVAL CN NOISE WAL	3,200.00
5520	LAND IMPROVEMENTS	ALLIANCE CONTRACTORS INC.	CN NOISE WALL PROJECT	190,341.55
5520	LAND IMPROVEMENTS	CIORBA GROUP INC.	ENGINEERING CN NOISEWALL	6,331.66
				<u>Program Total</u> 199,873.21
				Fund Total 270,475.49

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Fund: 402 - PARK IMPROVEMENT

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 40267900 -PARK IMP				
5520	LAND IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	SHEATING/STUDS	100.41
5520	LAND IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	SIDEWALK FRAMES-CSW P	262.59
5520	LAND IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	DRYWALL SCREWS/STUDS	32.82
5520	LAND IMPROVEMENTS	HOME DEPOT CREDIT SERVICES	SIDEWALK FRAMES-CSW	710.17
<u>Program Total</u>				<u>1,105.99</u>
<u>Fund Total</u>				<u>1,105.99</u>

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Fund: 405 - NHRST CAPITAL PROJECTS

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 40536044 -NHR PW ROW				
5540	INFRASTRUCTURE IMPROVEMTS	MANHARD CONSULTING LTD	ENG SERVICES ROAD RESURFA	8,905.00
5343	CONCRETE & ASPHALT	MULTIPLE CONCRETE ACCESS CORP	CONCRETE FORMS	37.20
5343	CONCRETE & ASPHALT	GESKE & SONS INC	BLACKTOP	317.58
5343	CONCRETE & ASPHALT	HOME DEPOT CREDIT SERVICES	CONCRETE	16.10
5540	INFRASTRUCTURE IMPROVEMTS	GEWALT HAMILTON ASSOCIATES, INC	ENIGNEERING SAFE ROUTES	154.75
5343	CONCRETE & ASPHALT	GESKE & SONS INC	BLACKTOP	673.35
5343	CONCRETE & ASPHALT	HOME DEPOT CREDIT SERVICES	CONCRETE	10.92
5540	INFRASTRUCTURE IMPROVEMTS	MANHARD CONSULTING LTD	ENG SERVICES MIDLOTHIAN T	1,920.00
5219	OTHER PROFESSIONAL SVCS	MANHARD CONSULTING LTD	CEDAR CREEK FLOOD STUDY	4,500.00
5343	CONCRETE & ASPHALT	FISCHER BROS. FRESH CONCRETE INC	CONCRETE	644.95
<u>Program Total</u>				<u>17,179.85</u>
Program: 40536047 -NHR PW STORM WATER CTRL				
5344	SAND & GRAVEL	RELIABLE SAND & GRAVEL	RETENTION POND ROCK	613.70
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	SPACER RINGS	45.00
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	STORM SEWER SUPPLIES	127.50
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	SPACER RINGS	13.50
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	STORM SEWER SUPPLIES	52.50
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	STORM SEWER SUPPLIES	40.50
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	SPACER RINGS	18.00
5328	OTHER MAINT PARTS&SUPPLY	VOLLMAR CLAY PRODUCTS	SPACER RINGS	57.50
5323	LANDSCAPING SUPPLIES	CONSERV FARM SUPPLY	POND TREATMENTS	263.88
<u>Program Total</u>				<u>1,232.08</u>
Fund Total				18,411.93

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Fund: 410 - TIF REDEVELOPMENT

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 41036043 -TIF - PW - CIP - PROPERTY				
5252	ENVIRONMENTAL CLEANUP	LANGOS CORPORATION	ABESTOS REMOVAL 2-18 WEST	6,490.00
5520	LAND IMPROVEMENTS	CONSERV FARM SUPPLY	LANDSCAPING DEMOLITION	23.30
5520	LAND IMPROVEMENTS	CONSERV FARM SUPPLY	LANDSCAPING DEMOLITION	220.50
5520	LAND IMPROVEMENTS	BAXTER & WOODMAN	TIF LIFT STATION STUDY	1,225.00
5252	ENVIRONMENTAL CLEANUP	LANGOS CORPORATION	ASBESTOS 85 SOR	2,600.00
5520	LAND IMPROVEMENTS	JCK CONTRACTORS, INC	TOPSOIL	130.00
5520	LAND IMPROVEMENTS	LANGOS CORPORATION	DEMOLITION 2-18 WEST MAIN	115,800.00
5520	LAND IMPROVEMENTS	CONSERV FARM SUPPLY	LANDSCAPING DEMOLITIONS	870.80
5520	LAND IMPROVEMENTS	JCK CONTRACTORS, INC	LANDSCAPING DEMOLITION	1,555.00
<u>Program Total</u>				128,914.60

	Fund Total	128,914.60
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Village of Lake Zurich
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Warrant Date: 10/07/2013

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Fund: 501 - WATER/SEWER

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 501 -WATER/SEWER				
2016	LC CONNECTION FEES PAY	LAKE COUNTY PUBLIC WORKS DEPT.	1418102049-758 SPENCR	3,300.00
2037	EMPLOYER-UNDIST LIFE	UNITED HEALTHCARE INSURANCE CO.	LIFE INS - EMPR	112.06
2037	EMPLOYER-UNDIST LIFE	UNITED HEALTHCARE INSURANCE CO.	LIFE - EMPLR	111.38
2016	LC CONNECTION FEES PAY	LAKE COUNTY PUBLIC WORKS DEPT.	1422107006-1384 CONRD	3,300.00
2016	LC CONNECTION FEES PAY	LAKE COUNTY PUBLIC WORKS DEPT.	1418102049-762 SPENCR	3,300.00
<u>Program Total</u>				<u>10,123.44</u>

Program: 50156001 -UTILITIES-ADMIN

5314	CELL PHONES & PAGERS	VERIZON WIRELESS	CELL PHONES	251.74
5570	CAPITAL LEASE	US BANK EQUIPMENT FINANCE	COPIER LEASE - OCT	40.30
5351	POSTAGE & SHIPPING	INFOSEND, INC	SHUT OFF POSTAGE - AUGUST	42.18
5215	PROFESSIONAL ACCOUNTING	SIKICH LLP	FINANCIAL AUDIT	2,656.09
5630	BOND ISSUE FEES	FEDERAL EXPRESS CORPORATION	2013A WTR BOND-SHIPPING	45.79
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	33.41
5355	UNIFORMS	CUTLER HARDWARE/WORKWEAR	SAFETY TOE BOOTS/VANEKER	170.96
5313	TELEPHONE	AT & T	Z-LINE 847Z97190209	183.44
5219	OTHER PROFESSIONAL SVCS	INFOSEND, INC	SUT OFF NOTICE PROCESSING	9.78
5351	POSTAGE & SHIPPING	INFOSEND, INC	WATER BILL POSTAGE - AUGU	2,306.24
5219	OTHER PROFESSIONAL SVCS	INFOSEND, INC	WATER BILL PROCESSING - A	669.18
5353	OFFICE SUPPLIES	STAPLES BUSINESS ADVANTAGE	CHAIRS	299.97
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	38.41
5355	UNIFORMS	CINTAS CORPORATION LOC. 355	UNIFORMS	33.41
<u>Program Total</u>				<u>6,780.90</u>

Program: 50156054 -WATER PROD/STORAGE

5289	WATER SAMPLE ANALYSIS	SUBURBAN LABORATORIES INC.	LAB ANAYSIS/WATER	210.50
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	4,637.95
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	3,556.15
5271	MAINT-BLDGS & GROUNDS	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	606.91
5359	OTHER SUPPLIES	AIRGAS NORTH CENTRAL	CUTTING TORCHES	48.19
5312	NATURAL GAS	NICOR GAS	WELL 8	116.04
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	56.72
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	2,981.08
5341	CHEMICALS	MORTON SALT, INC	BULK WATER CONDITIONING R	1,953.34
5540	INFRASTRUCTURE IMPROVEMT	BAXTER & WOODMAN	SCADA PROJECT	6,487.00
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	4,513.01
5289	WATER SAMPLE ANALYSIS	ENVIRONMENTAL INC. MIDWEST LAB	RADIUM 226/228 - WELL 8	250.00
5341	CHEMICALS	MORTON SALT, INC	BULK WATER CONDITIONING R	1,987.26
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/WELLS	4,343.83
<u>Program Total</u>				<u>31,747.98</u>

Program: 50156055 -WATER DISTRIBUTION

5323	LANDSCAPING SUPPLIES	CONSERV FARM SUPPLY	SUNNY MIX GRASS SEED	75.60
5216	ENGR/ARCHITECTURAL	BAXTER & WOODMAN	PINE AVE WATER MAIN CONTR	323.75
5327	EQUIP MAINT PART&SUPPLIES	MID AMERICAN WATER	B-BOX UPPER SECTION	65.00
5323	LANDSCAPING SUPPLIES	HOME DEPOT CREDIT SERVICES	LANDSCAPE FABRIC WEED BLO	39.97
5327	EQUIP MAINT PART&SUPPLIES	VOLLMAR CLAY PRODUCTS	3" ADJUSTMENT RING	18.00
5327	EQUIP MAINT PART&SUPPLIES	VOLLMAR CLAY PRODUCTS	MASTIC BUTYL RUBBER	80.00

Village of Lake Zurich
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Fund: 501 - WATER/SEWER

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
5323	LANDSCAPING SUPPLIES	CONSERV FARM SUPPLY	STRAW BLANKET	75.95
5216	ENGR/ARCHITECTURAL	BAXTER & WOODMAN	PINE AVE WATER MAIN FINAL	1,362.24
5338	DISTRIBUTION SYS REPAIR	MID AMERICAN WATER	3/4" FLARE 90	103.50
			Program Total	2,144.01

Program: 50156056 -METER READING

5333	METERS PARTS & SUPPLIES	HD SUPPLY WATERWORKS LTD.	LEAD SEALS	40.00
5333	METERS PARTS & SUPPLIES	HD SUPPLY WATERWORKS LTD.	1" MEAS CHAMBERS	329.10
5333	METERS PARTS & SUPPLIES	HD SUPPLY WATERWORKS LTD.	METER WIRE	320.00
5275	MAINT - SOFTWARE	SENSUS METERING SYSTEMS	ANNUAL METER READING SOFT	1,732.50
			Program Total	2,421.60

Program: 50156064 -INDUS MONITORING

5289	WATER SAMPLE ANALYSIS	FIRST ENVIRONMENTAL LABORATORIE	QUENTIN QUARTERLY EFFLUEN	400.50
			Program Total	400.50

Program: 50156066 -LIFT STATIONS

5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	100.98
5311	ELECTRICITY	COMMONWEALTH EDISON	FLOW CONTROL STRUCTURE	29.69
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	109.50
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	142.05
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	32.44
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	54.26
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	41.89
5311	ELECTRICITY	COMMONWEALTH EDISON	MIDLOTHIAN SEWER FLOW MET	25.27
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	37.20
5311	ELECTRICITY	COMMONWEALTH EDISON	CHURCH ST LIFT STATION	175.90
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	40.56
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	63.43
5331	LIFT STATION PARTS & SUPP	GRAINGER	START CAPACITOR	51.16
5331	LIFT STATION PARTS & SUPP	GRAINGER	RUN CAPACITOR	43.84
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	70.58
5331	LIFT STATION PARTS & SUPP	GRAINGER	RELAY	60.66
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	242.90
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	759.82
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	27.76
5311	ELECTRICITY	CONSTELLATION NEW ENERGY, INC.	ELECTRICITY/LIFT & PUMP S	635.48
			Program Total	2,745.37

Program: 50156067 -COLLECTION SYSTEM

5253	WASTE REMOVAL	GROOT INDUSTRIES INC.	AUGUST GRIT ROLL-OFF RENT	75.00
			Program Total	75.00

Fund Total

56,438.80

Village of Lake Zurich
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Fund: 601 - MEDICAL SELF INSURANCE

Report Run Date: 9/30/2013
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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 60112010 -MEDICAL SELF INS FUND				
5231	HEALTH INSURANCE PREMIUM	UNITED HEALTHCARE INSURANCE CO.	SEPT ADJ	1,091.89
5233	MEDICAL CLAIM PAYMENTS	LOVELACE, CASEY	REIMB VISION	75.00
5232	LOCAL 150 HEALTH INS PREM	MIDWEST OPERATING ENG L/150	LOCAL 150 - FAMILY	24,665.85
5232	LOCAL 150 HEALTH INS PREM	MIDWEST OPERATING ENG L/150	LOCAL 150 - SINGLE	5,412.33
<u>Program Total</u>				<u>31,245.07</u>
				Fund Total
				31,245.07

Village of Lake Zurich
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Fund: 710 - PERFORMANCE ESCROW

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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 710 -PERFORMANCE ESCROW				
2528	VH CABLE TV EQUIP REPL	COMCAST CABLE	ADDITIONAL OUTLET	10.63
2501	BUILDING DEPOSITS	HASTINGS, MARILYN J	BLD REF-955 COLONIAL	100.00
2501	BUILDING DEPOSITS	RALPH, BONNIE	BLD REF-600 APPLEGATE	100.00
2501	BUILDING DEPOSITS	BREEZY HILL NURSERY	BLD REF-284 VICTOR LN	100.00
2501	BUILDING DEPOSITS	GLOBE EXTERIORS, INC	BLD REF-839 INTRLKN	50.00
2501	BUILDING DEPOSITS	NANCE, KARA	PERMIT REF-95 FERN RD	50.00
2501	BUILDING DEPOSITS	CSI CONSTRUCTION INC	BLD REF-151-167 TYLER	150.00
2501	BUILDING DEPOSITS	FELDCO FACTORY DIRECT LLC	PERMIT REF-970 HOLLY CIR	100.00
2501	BUILDING DEPOSITS	HAUGER, JOHN	BLD REF-1080 QUEEN AN	300.00
2501	BUILDING DEPOSITS	LANE, BRETT	BLD REF-1147 OMALLEY	100.00
2501	BUILDING DEPOSITS	ZIELINSKI, DEBRA M	BLD REF-572 REGENCY	100.00
2501	BUILDING DEPOSITS	FELDCO FACTORY DIRECT LLC	BLD REF-305 KNOX PARK	100.00
2501	BUILDING DEPOSITS	A+ QUALITY CONTRACTING, INC	BLD REF-767 HUNTINGTO	50.00
2501	BUILDING DEPOSITS	M&J ELECTRIC & GNRL CONTRG, INC	BLD REF-351 OAKWOOD	100.00
2501	BUILDING DEPOSITS	PETERS, GARY L	BLD REF-1113 POPLAR C	50.00
2501	BUILDING DEPOSITS	POPEK, WITOLD	BLD REF-1119 LEXINGTO	100.00
<u>Program Total</u>				<u>1,560.63</u>

	Fund Total	1,560.63
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Village of Lake Zurich
Semi-Monthly Warrant Report
Warrant Date: 10/07/2013

Fund: 714 - SSA #11 LZ PINES SUBDV

Report Run Date: 9/30/2013
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Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 71410099 -SSA #11 LZ PINES				
5262	SWEEEPING & MOWING	SEBERT LANDSCAPING COMPANY	LANDSCAPING CONTRACT	160.53
			Program Total	160.53
Fund Total				
				160.53

Village of Lake Zurich
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Fund: 720 - PAYROLL CLEARING

Account Code	Account Title	Vendor Name	Payable Description	Payment Amount
Program: 720 -PAYROLL CLEARING				
2043	LIFE INS DED	NCPERS-IL IMRF - 0157	GROUP LIFE	316.00
2043	LIFE INS DED	UNITED HEALTHCARE INSURANCE CO. LIFE INS - EMPL		1,813.35
2039	100% EE COVERED BENEFITS	UNITED HEALTHCARE INSURANCE CO. DENTAL - SEPT		6,388.17
2039	100% EE COVERED BENEFITS	UNITED HEALTHCARE INSURANCE CO. VISION - SEPT		1,063.88
2043	LIFE INS DED	UNITED HEALTHCARE INSURANCE CO. LIFE INS - EMPL		1,813.35
<u>Program Total</u>				11,394.75
Fund Total				11,394.75

YTD Vendor Payments

Date: 9/30/2013

Vendor Number	Vendor Name	Current Payment	YTD Amount Paid
99162	A+ QUALITY CONTRACTING, INC	50.00	50.00
995	ADAMS STEEL SERVICE INC.	56.91	3,994.57
1183	ADVANCE AUTO PARTS	193.65	347.62
32601	AIRGAS NORTH CENTRAL	144.59	1,131.54
3236	ALL AMERICAN EXTERIOR SOLUTIONS	47,334.60	48,453.10
3252	ALLIANCE CONTRACTORS INC.	190,341.55	190,341.55
3520	ALPHAGRAPHICS INC.	320.70	320.70
5104	ARLINGTON POWER EQUIPMENT INC.	169.47	794.54
3683	AT & T	7,758.56	42,021.90
7510	BADE PAPER PRODUCTS	995.45	6,724.81
70800	BARNETT, JENA	240.00	1,301.00
8415	BAXTER & WOODMAN	9,397.99	43,896.01
8390	BCB GROUP, INC	13.00	308.21
8850	BELL FUELS INC.	14,168.78	151,045.89
9219	BEST QUALITY CLEANING INC.	8,400.00	25,989.00
9222	BEST TECHNOLOGY SYSTEMS, INC	3,210.00	3,210.00
99788	BOSSARD, PHILIP	100.00	100.00
4052	BRADSTREET, DENISE	18.31	18.31
10631	BRAINSTORM MARKETING INC.	1,070.00	1,070.00
10634	BRAKE ALIGN PARTS & SERVICES, INC	284.80	607.53
99794	BREEZY HILL NURSERY	100.00	100.00
11750	BURRIS EQUIPMENT COMPANY	79.31	5,145.09
12503	CALL ONE	2,552.06	14,587.92
15280	CDW GOVERNMENT INC.	106.27	10,543.98
13598	CHANGING SEASONS	447.00	2,040.00
29301	CHICAGO INTERNATIONAL TRUCKS	126.86	1,109.27
13907	CHICAGO KENT COLLEGE OF LAW	470.00	470.00
14033	CHUCK'S COMPRESSOR REPAIR	230.00	375.00
14252	CINTAS CORPORATION LOC. 355	468.48	2,832.50
14265	CIORBA GROUP INC.	6,331.66	24,782.32
11740	CITY OF BURNSVILLE	28.99	28.99
14645	CLARK BAIRD SMITH LLP	1,207.50	16,800.00
14760	CLIFFORD-WALD	50.00	300.00
14800	CMRS - POSTAGE BY PHONE	3,500.00	12,500.00
25105	CMS SAFETY INSTITUTE, INC	53.36	2,670.73
15258	COMCAST CABLE	292.31	1,278.40
15271	COMMONWEALTH EDISON	1,624.54	9,792.79
15278	COMMUNITY SEWER & SEPTIC	1,450.00	3,103.00
15390	CONSERV FARM SUPPLY	1,696.26	3,803.38
26590	CONSTELLATION NEW ENERGY, INC.	32,260.38	201,062.26
15639	CORNERSTONE NATIONAL BANK & TRUST	541,027.50	541,527.50
16212	CROWN TROPHY	30.75	41.00
99798	CSI CONSTRUCTION INC	150.00	150.00
16570	CUTLER HARDWARE/WORKWEAR	170.96	893.00
18755	DMS PAVEMENT MAINTENANCE, LLC	3,800.00	16,700.00
15283	EHLERS INVESTMENT PARTNERS LLC	626.25	4,964.22
99786	EINWALTER, SHANNON	10.00	10.00
23225	ELEGANT EMBROIDERY/MELON INK	376.00	4,461.25

YTD Vendor Payments

Date: 9/30/2013

Vendor Number	Vendor Name	Current Payment	YTD Amount Paid
24071	ENVIRONMENTAL INC. MIDWEST LAB	250.00	250.00
75111	EVEREST EMERGENCY VEHICLES, INC	102.23	245.50
27515	FASTENAL COMPANY	11.11	1,622.33
27750	FELDCO FACTORY DIRECT LLC	272.00	822.00
28261	FINLON, PATRICK M	450.00	450.00
28351	FIRST ENVIRONMENTAL LABORATORIES	400.50	1,296.00
28349	FISCHER BROS. FRESH CONCRETE INC.	644.95	10,537.55
28620	FLUORECYCLE INC.	106.18	106.18
30240	GALL'S INC.	413.14	6,762.11
80863	GESKE & SONS INC	990.93	8,925.62
30862	GEWALT HAMILTON ASSOCIATES, INC	154.75	251.85
30952	GFOA	435.00	625.00
99797	GLOBE EXTERIORS, INC	50.00	50.00
96120	GRAINGER	820.70	4,399.15
32395	GRANICUS	1,020.00	6,120.00
32602	GREAT LAKES FIRE & SAFETY	401.00	3,183.05
32955	GROOT INDUSTRIES INC.	75.00	1,063.17
27540	GROSSINGER CHEVROLET	54.11	4,094.07
35030	HASTINGS AIR-ENERGY CONTROL	501.41	501.41
99796	HASTINGS, MARILYN J	100.00	100.00
35035	HAUGER, JOHN	300.00	800.00
92422	HD SUPPLY WATERWORKS LTD.	360.00	20,993.28
35783	HENMUELLER, KRISTEN N	250.00	250.00
37025	HOME DEPOT CREDIT SERVICES	2,015.51	8,771.81
99789	HULSEMAN, KELLY	20.00	20.00
41777	IL ASSOC OF CODE ENFORCEMENT	70.00	70.00
41776	IL ASSOCIATION OF CHIEFS OF POLICE	30.00	30.00
42230	INFOSEND, INC	3,358.34	15,397.13
42369	INSIGHT PUBLIC SECTOR, INC	221.39	7,395.43
42392	INTERNATIONAL FIRE EQUIPMENT	144.16	2,738.57
45900	JCK CONTRACTORS, INC	1,685.00	2,010.00
47675	JUMBOPOSTCARD.COM, INC	90.00	560.00
48220	KADZIELAWSKI, ALICE	305.26	305.26
48257	KANTOR, GARY	75.00	240.00
48758	KELLY, LEA	125.00	704.00
48990	KGM PLUMBING, INC	840.00	1,290.00
49340	KIP AMERICA INC	260.81	1,564.86
51258	LAKE COUNTY PUBLIC WORKS DEPT.	9,900.00	1,114,281.93
51264	LAKE ZURICH FLORIST LLC	69.95	69.95
99791	LANE, BRETT	100.00	100.00
51432	LANGOS CORPORATION	124,890.00	124,890.00
52189	LETTER PERFECT PRINTING	75.00	130.00
53346	LOVELACE, CASEY	75.00	75.00
51290	LZ RURAL FIRE PROTECTION DIST.	100.00	1,718.34
99799	M&J ELECTRIC & GNRL CONTRG, INC	100.00	100.00
54164	MABAS DIVISION IV	40.00	165.00
54490	MANHARD CONSULTING LTD	36,880.60	56,631.10
55850	MC GINTY BROTHERS INC.	16,066.00	22,661.00

YTD Vendor Payments

Date: 9/30/2013

Vendor Number	Vendor Name	Current Payment	YTD Amount Paid
56533	MEDLINE INDUSTRIES, INC	464.93	908.19
70670	MEDTRONIC PHYSIO-CONTROL CORP.	381.00	8,075.46
56785	METALMASTER ROOFMASTER	737.00	737.00
66731	METRO DOOR & DOCK, INC	1,872.34	8,550.36
57024	MID AMERICAN WATER	168.50	5,071.97
57045	MIDWEST OPERATING ENG L/150	30,078.18	30,078.18
58240	MORETTI, KATE	247.50	1,575.50
58269	MORTON SALT, INC	3,940.60	71,512.79
58930	MULTIPLE CONCRETE ACCESS CORP	37.20	1,123.35
59175	MUSIC IN THE BOX	441.00	1,458.75
59748	NANCE, KARA	115.00	115.00
59770	NAPA AUTO PARTS	622.28	9,184.64
59834	NATIONAL FIRE PROTECTION ASSN.	240.70	1,406.20
41772	NCPERS-IL IMRF - 0157	316.00	1,532.00
60747	NI GOVERNMENT SERVICES, INC	25.28	178.40
61225	NORTHWEST COMMUNITY HEALTH SVC	61.00	5,146.00
61227	NORTHWEST TRUCKS INC.	18.91	18.91
66520	O'REILLY AUTOMOTIVE STORES, INC	306.10	6,058.13
68771	PADDOCK PUBLICATIONS INC.	59.00	400.55
69260	PARLBERG, MIKE	650.32	650.32
99792	PETERS, GARY L	50.00	50.00
70100	PETROLEUM TECHNOLOGIES EQPT.	11.00	997.00
70250	PETTY CASH - FINANCE	230.95	486.73
70249	PETTY CASH - FIRE/RESCUE #1	166.74	166.74
70254	PETTY CASH - POLICE DEPARTMENT	188.87	188.87
70850	PIONEER PRESS	630.40	662.40
70901	PITNEY BOWES - LEASE	59.00	354.00
70902	PITNEY BOWES - SUPPLIES	187.17	366.43
99793	POPEK, WITOLD	100.00	100.00
59871	PRAIRIE INTERNATIONAL	2,371.47	2,983.96
71753	PRECISION SERVICE & PARTS, INC	23.21	2,622.02
56519	PRIORITY DISPATCH	78.00	2,343.00
71987	PROMOS 911 INC.	759.03	2,093.87
73175	R. A. ADAMS ENTERPRISES INC.	2,200.00	5,698.33
73210	RADICOM INC.	1,490.00	21,801.56
73261	RALPH, BONNIE	100.00	100.00
73540	RAY O'HERRON COMPANY INC.	866.00	2,799.83
73661	RED WING SHOE STORE	119.00	2,093.78
99536	REDDING, HELEN	96.05	96.05
73975	RELIABLE SAND & GRAVEL	613.70	1,599.34
76143	RUNCO OFFICE SUPPLY & EQUIPMENT CO.	1,118.70	10,000.41
76700	RYDIN DECAL	177.25	177.25
77930	SEBERT LANDSCAPING COMPANY	15,763.59	53,466.61
77985	SENSUS METERING SYSTEMS	1,732.50	1,732.50
78543	SHERWIN INDUSTRIES INC.	1,764.32	3,098.05
78545	SHERWIN WILLIAMS	66.25	382.48
79037	SIGN LAB	143.51	1,673.01
79060	SIKICH LLP	22,600.00	28,600.00

YTD Vendor Payments

Date: 9/30/2013

Vendor Number	Vendor Name	Current Payment	YTD Amount Paid
99588	SINKUS, DOLORES	75.75	75.75
79745	SKYHAWKS SPORTS ACADEMY	1,391.25	3,407.50
80178	SNI COMPANIES	1,340.00	2,378.49
80785	SPRI PRODUCTS INC.	97.13	97.13
76921	ST PETER'S CHURCH	280.00	560.00
81070	STAPLES BUSINESS ADVANTAGE	1,050.84	4,575.74
92853	STEVEN WENZEL PLUMBING	265.00	873.00
81921	STREICHER'S, INC	271.88	1,063.29
82073	SUBURBAN LABORATORIES INC.	210.50	2,484.50
70839	SUSAN R. PILAR CSR	337.50	937.50
82300	SUSSEX MANAGEMENT ASSOCIATES	600.00	600.00
83559	TDS DOOR COMPANY & GLASS	1,794.75	1,794.75
83720	TERMINAL SUPPLY CO.	204.31	1,289.63
85042	TOP NOTCH SERVICES INC.	3,200.00	3,200.00
85211	TRAFFIC CONTROL & PROTECTION	534.00	534.00
88115	UNIFORMITY INC.	1,517.11	10,063.05
88131	UNITED HEALTHCARE INSURANCE CO.	14,963.74	852,207.64
88855	US BANK EQUIPMENT FINANCE	1,265.25	7,591.50
90050	VERIZON WIRELESS	1,871.33	11,969.41
5100	VILLAGE OF ARLINGTON HEIGHTS	475.00	475.00
90720	VOLLMAR CLAY PRODUCTS	354.50	558.50
92335	WAREHOUSE DIRECT, INC	577.50	1,605.30
92581	WAUCONDA FIRE DISTRICT	750.00	750.00
93160	WEST PUBLISHING GROUP	137.45	1,960.45
93170	WEST SIDE EXCHANGE	59.04	5,151.14
93823	WHOLESALE DIRECT	58.08	4,013.55
93900	WICKSTROM FORD	244.54	3,696.31
95450	WPS MEDICARE PART B	383.94	383.94
98490	ZEE MEDICAL SERVICE COMPANY	28.20	115.56
98600	ZEP SALES & SERVICE INC.	79.00	1,896.71
99800	ZIELINSKI, DEBRA M	100.00	100.00

Report Total: 1,218,241.97

Village of Lake Zurich
Semi-Monthly Warrant Report
Manual Checks 09-06-13 thru 09-30-13

94894	AMERICAN MOBILE STAGING, INC	09/13/2013	1,800.00
94895	BEST QUALITY CLEANING INC.	09/13/2013	4,200.00
94896	CAM ELECTRIC CO, INC	09/13/2013	50.00
94897	GETSON, DOUGLAS	09/13/2013	100.00
94898	LZ TIRE & AUTO INC	09/13/2013	500.00
95051	BAYTREE LEASING COMPANY, LLC	09/25/2013	2,863.00
95052	BAYTREE LEASING COMPANY, LLC	09/25/2013	666.00
95053	LAKE COUNTY COLLECTOR	09/25/2013	244.68
95054	ST PETER'S CHURCH	09/25/2013	280.00
95055	UNITED HEALTHCARE INSURANCE CO.	09/25/2013	167,948.25
WT000130	AFLAC INC.	09/10/2013	8,472.38
WT000131	IMRF	09/06/2013	100,293.03
WT000132	INLAND BANK	09/17/2013	9,270.95

Report Total: **\$ 296,688.29**

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847)438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: September 30, 2013

To: Jason T. Slowinski, Village Manager

From: Jodie Hartman, Director of Finance

Subject: Comprehensive Annual Financial Report for fiscal year ended April 30, 2013

Issue: State law requires the village publish within six months of the closing of the fiscal year, a complete set of financial statements presented in conformity with generally accepted auditing standards by a firm of licensed certified public accountants. The village has completed the annual audit with a clean opinion and hereby submits the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2013.

Analysis: Overall, the 2012/13 fiscal year was a positive one for the village. Total assets of the village exceeded total liabilities at year end by over \$115 million, increasing from last year by about \$3.2 million. Combined revenues for all funds totaled \$37.3 million, an increase of 5.9% from last year while overall expenses only totaled \$33.8 million, a 1.16% increase.

In the General Fund, combined with activity from the internal service funds of Health Insurance, Vehicle Maintenance and Risk Management, revenues exceeded expenditures by \$2 million for the fiscal year, resulting in an ending fund balance of \$9,585,774 at April 30, 2013. Unrestricted fund balance, the funds available to be spent without restriction, totaled almost \$7.4 million, representing 28.4% of the budgeted expenditures for fiscal year 2013/14 compared to a benchmark of 20%.

The Water and Sewer fund finished the fiscal year with a small deficit of \$88,497. From an operations perspective, the fund experienced an operating loss of \$446,230, which was supplemented by connection fees, grants and interest, less interest expenses. Without accounting for \$1,657,944 in depreciation, the fund would have experienced a surplus. On a positive note, working capital of the fund (current assets minus current liabilities) has increased considerably, from -\$216,261 at the end of the prior year to a positive \$424,853. This was achieved through improved cash flow and better management of current resources.

Only one restatement to prior year balances was required for this reporting period. The net position of governmental activities, assets and deferred outflows less liabilities and deferred inflows, was reduced by \$303,164 due to a change in reporting requirements from the Governmental Accounting Standards Board (GASB) Statement No. 65. This statement requires the write-off of unamortized bond issuance costs, which were previously amortized over the life of the bonds.

Total debt of the village decreased over the year. The only issuances during the fiscal period were an issuance of \$505,000 in short-term debt, repaid before the end of the fiscal year, and the Series 2012 bonds, which refunded the Series 2003A bonds. The 2003A bonds were refunded by the 2012 bonds for interest savings without extending the life of the debt and without issuing new funds. Capital assets (buildings, land, infrastructure, etc.) net of accumulated depreciation totaled \$127.2 million.

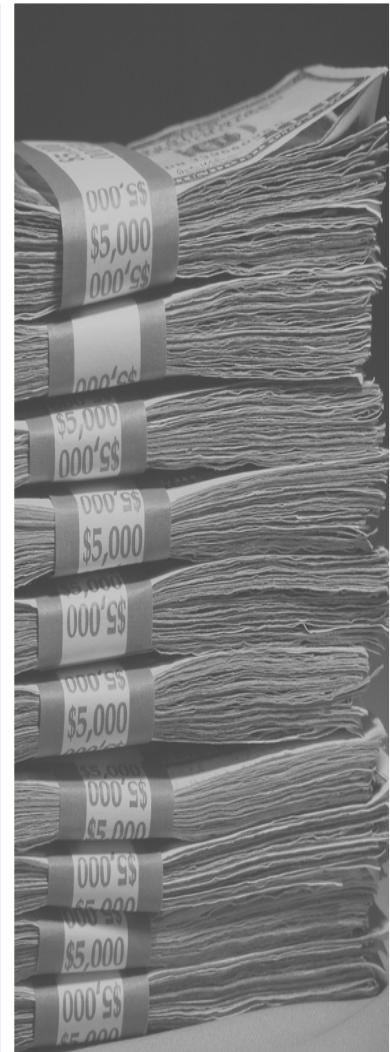
Further details on the audit results are found in the Management's Discussion and Analysis section of the CAFR near the front of the report. The Transmittal Letter in the introductory section of the CAFR is also intended for additional information regarding the financial status of the village. A communication from the auditors directly to the Board has also been included for your review. Overall, staff is proud of the results and the clean audit opinion, both evidence of the hard work put in by staff in every department.

Recommendation: The Comprehensive Annual Financial Report for the fiscal year ended April 30, 2013 is hereby formally submitted for Village Board acceptance.

w/Attachments: Comprehensive Annual Financial Report, Fiscal Year Ended April 30, 2013
Auditor's Communication to the Board of Trustees

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
APRIL 30, 2013



*Village
of Lake
Zurich,
Illinois*

VILLAGE OF LAKE ZURICH, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Year Ended
April 30, 2013

Prepared by Finance Department

Jodie K. Hartman
Finance Director/Treasurer

VILLAGE OF LAKE ZURICH, ILLINOIS
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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Lake Zurich including:

- List of elected and Appointed Officials
- Village Organizational Chart
- Finance Department Organizational Chart
- Certificate of Achievement for Excellence in Financial Reporting
- Letter of Transmittal from the Finance Director and Treasurer

VILLAGE OF LAKE ZURICH, ILLINOIS

LIST OF ELECTED AND APPOINTED OFFICIALS

April 30, 2013

VILLAGE BOARD OF TRUSTEES

Tom Poynton, Village President

Jim Beaudoin

Jeff Halen

Mark Loewes

Dana Rzeznik

Jonathan W. Sprawka

Dan Stanovich

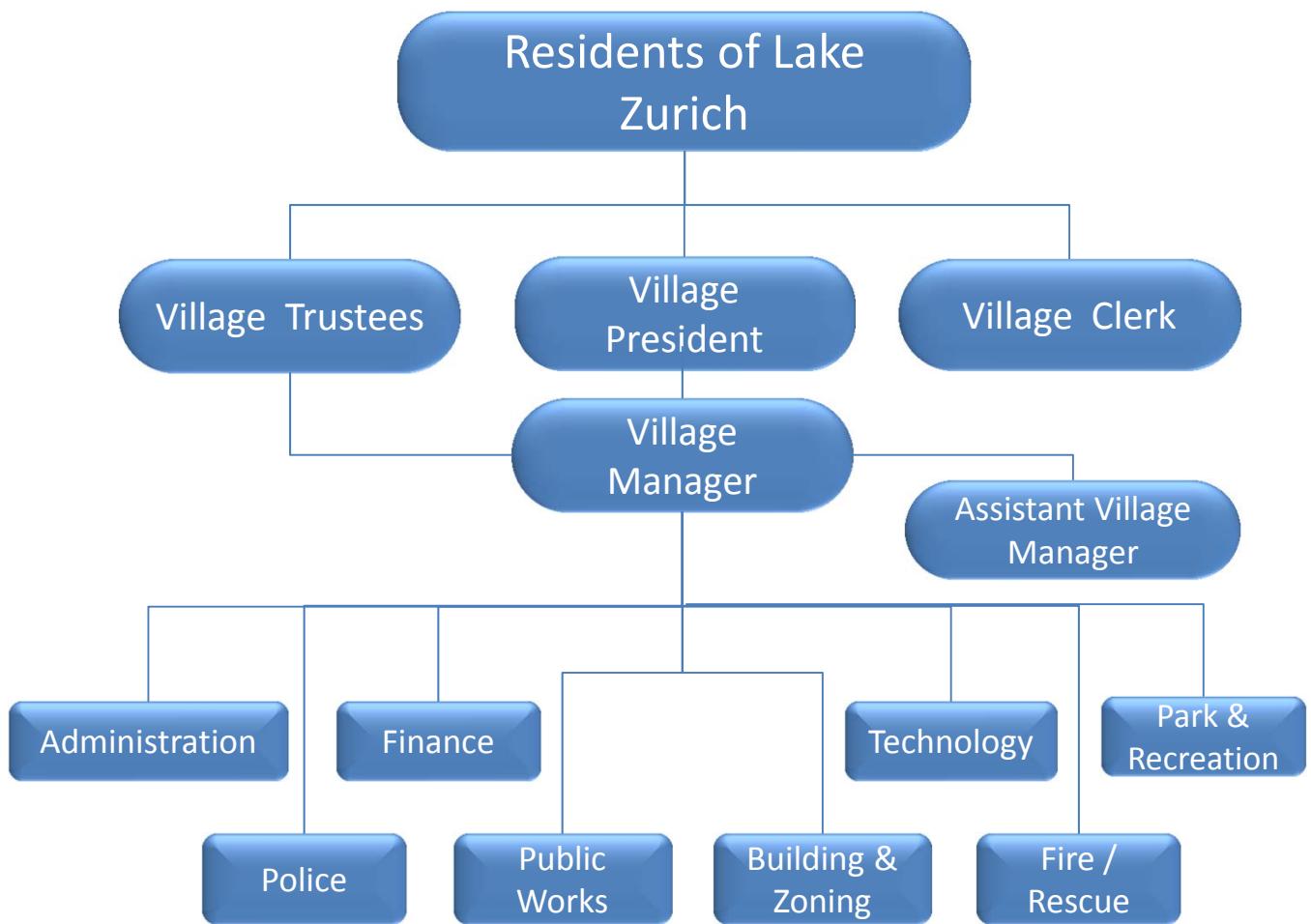
Kathleen Johnson, Village Clerk

Jason Slowinski, Village Manager

Jodie Hartman, Finance Director/Treasurer

Village of Lake Zurich

Organization Chart for Fiscal Year 2013





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Lake Zurich
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2012

A handwritten signature in black ink, appearing to read "Jeffrey P. Einer".

Executive Director/CEO

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847) 438-5141
Fax: (847) 540-1768
Web: www.lakezurich.org

August 26, 2013

The Honorable Tom Poynton, Village President
Members of the Village Board of Trustees
Citizens of the Village of Lake Zurich, Illinois

The Finance Department is pleased to submit herewith the Comprehensive Annual Financial Report (CAFR) of the Village of Lake Zurich, Illinois (the Village) for the fiscal year ended April 30, 2013. This report provides a broad view of the Village's financial activities for the 2013 fiscal year and its financial position at April 30, 2013. Although addressed to the elected officials and citizens of the Village, this report has a number of other users. Foremost among these other users are bondholders of the Village, financial institutions, credit rating agencies, educational institutions, and other government entities. Illinois statutes require that Illinois municipalities publish financial statements on an annual basis that are prepared in accordance with generally accepted accounting principles and are audited by independent accountants. In producing a CAFR, the Village of Lake Zurich has chosen to provide financial information that is significantly greater than that which is required under state law.

Responsibility for both the accuracy of the information presented in the CAFR as well as the completeness and fairness of the presentation, including all disclosures, rests with the Village. We believe that the information, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the Village and the results of its operations; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Village's financial affairs have been included.

Sikich LLP (Certified Public Accountants) has issued an unqualified ("clean") opinion on the Village's financial statements for the fiscal year ended April 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

The management of the Village has established a system of internal control that is designed to assure that the assets of the Village are safeguarded against loss, theft, or misuse. The system of internal control also assures that the accounting system compiles reliable financial data for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives will be met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of the costs and benefits requires estimates and judgments by management.

This letter of transmittal should be read in conjunction with management's discussion and analysis to obtain the most complete assessment of the Village's current financial status and its future prospects.

Profile of the Government

The Village of Lake Zurich is located in southwestern Lake County approximately 37 miles northwest of downtown Chicago. The Village is an established residential community which traditionally served as a market center for surrounding rural areas and, earlier in the 20th century, as a popular summer resort. The population has increased by more than five times since 1960, as the Village has shared in the economic growth that has come from an expanding Chicago metropolitan area. Lake Zurich has developed into a community with above-average wealth and housing values, and a balanced tax and revenue base.

Settlers first came to the area in the 1830's. George Ela settled in the area of Deer Grove, not far from Cedar Lake (now Lake Zurich) in 1935. Seth Paine, a Chicagoan, came to the area in 1836, and built a number of commercial establishments in what is now downtown Lake Zurich. New England farmers and German immigrants followed, and the Village was incorporated on September 19, 1896.

The Village grew slowly after its incorporation. The Palatine and Lake Zurich and Wauconda Railroad was built in 1910, but the line was discontinued in 1920. Rand Road (now U.S. Route 12) was paved through town in 1922, and helped establish Lake Zurich, with its rural setting and 250-acre lake, as a summer resort community. The east-west State Route 22, which also runs through Lake Zurich, was constructed in 1927. Population growth accelerated after World War II, with the Village's population increasing from 850 in 1950 to 3,458 in 1960, and further to 4,082 in 1970, 8,225 in 1980, and 14,927 in 1990 (up 81.5% from 1980). The 2000 Census reported a population of 18,104 up 21.3% from 1990. The Village estimates its current population at 19,932. The land area of the Village is 6.9 square miles.

The Village's municipal neighbors include North Barrington to the west, Deer Park to the south, Kildeer to the southeast and east, and Hawthorn Woods to the north. Transportation links include U.S. Route 12 and State Route 22, and freight rail service by the CN Railroad. Commuter train service to Chicago is available in Barrington, five miles from Lake Zurich. O'Hare International Airport is approximately 30 miles from the Village.

The Village is a non-home rule community that operates under the management form of municipal government as provided in 65 ICLS 5. Lake Zurich is governed by a President and a six-member Board of Trustees. All are elected at an at-large basis in non-partisan elections to overlapping four year terms. The Board and President are charged with (among other things) setting policy, passing ordinances, adopting the budget and hiring the Village Manager. In turn, the Village Manager oversees the day-to-day operations of the Village.

Additional demographic information about the Village can be found in the statistical section of this report.

The Reporting Entity

This report includes all activities and functions of the Village that are under the jurisdiction of the Board of Trustees, as set forth in state and local law. There are two blended component units included in this report, those being the Police Pension Fund and the Firefighters' Pension Fund. These two pension plans are governed by separate boards, but the Village is obligated to fund the two plans based on actuarial valuations.

Accounting System and Budgetary Control

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Village's accounting records are generally maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available to liquidate obligations of the current period and expenditures are recorded when a liability is incurred that is expected to draw upon current financial resources. The modified accrual accounting records are the basis for assessing budgetary compliance. After the end of the year, the Village's management makes certain adjustments to the accounting records to permit the preparation of certain financial statements on the accrual basis of accounting to comply with generally accepted accounting principles. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when incurred.

The annual budget serves as the foundation for the Village's financial planning and control. It also serves as the legal authority to spend public funds. The Village Board has adopted the Budget Act for purposes of legally appropriating public funds. The Village Manager was designated by the Village Board as the Budget Officer. All departments submit their budget requests to the Village Manager around January 1st of each year. The Director of Finance prepares an estimate of revenues to be received during the fiscal year. The Village Manager, Director of Finance, and appropriate staff review all budget requests and revenue estimates and develop a proposed budget. The proposed budget is presented to the Village Board and a formal public hearing is held in April. By state law, the annual budget must be adopted by the Village Board prior to the first day of the fiscal year. The Budget Officer may approve the transfer of budgeted funds from one account to another, provided the two accounts are within the same object class and within the same department and fund. Any other amendments or increases to the annual budget may be done only by a two-thirds vote of the Village Board.

Factors Affecting Economic Condition

Local Economy: Like all other local governments, the Village of Lake Zurich has been strongly affected by the recent economic downturn which has caused declines in retail sales and property values compared to 2007. The 2012 Equalized Assessed Value for the Village has been set at \$839,863,132 which decreased from the prior year by approximately 3.7%. The unemployment rate in Lake County is 8.8% as of June, 2012, slightly lower than the Illinois rate of 9.3, and above the U.S. unemployment rate of 8.4%. Lake Zurich is primarily a white collar community and therefore the residents have been less affected by the loss of manufacturing jobs impacting other states and counties. Revenues are just starting to show modest increases, while expenditures continued to increase, especially in the areas of pension and health care costs.

Lake Zurich has a very strong retail sales tax base primarily located on the Rand Road Corridor. Sales tax revenue for the Village has remained relatively constant despite the recessionary economic

condition, growing 2.6% from last fiscal year to this fiscal year. The Village has a strong mix of retail superstores, such as Costco, Home Depot, Wal-Mart and Target which has helped in weathering the recession. The Village is also home to Peapod, a nationwide grocery delivery company. Peapod's sales have increased significantly the last five years and the Village has a sales tax sharing incentive with Peapod. Despite a strong sales tax base, the rising cost of operations limits the Village's ability to properly maintain and improve the citizens' investment in Village infrastructure. Village Management is continuously looking for ways to cut costs and/or increase revenues. However, a large proportion of the increasing costs are mandated by statute, regulatory agencies, and/or labor contracts.

The Village continues to fare well with regards to business retention. The retail vacancy rate as of June 2013 was 9.37%, which demonstrates increasing vitality when compared to the 10.36% vacancy rate from one year ago. During the past year, several new businesses have located within Lake Zurich, including Chaser's Bar and Grill and Savannah Furniture. The Village also executed two tax rebate incentive agreements to bring new business to the Village. First, Midwest Motors Inc., a luxury used car dealership took occupancy of a vacant 26,000 sq. ft. retail building and opened for business in 2012. The second agreement for a Mariano's Grocery store and retail development on recently annexed territory on the Village's east side. The most significant gains have been achieved by large numbers of smaller businesses that have located within the vacant units of existing retail centers. Similarly, the industrial park continues to see new construction on vacant lots and occupancy of vacant structures. During the last year over 200,000 sq. ft. of vacant industrial space has been occupied with businesses such as Heidt's Automotive, Morgan Bronze, and CTI Industries. Construction of a brand new 80-unit senior care facility is nearing completion, with full occupancy anticipated in 2014.

The Village is directly impacted by the financial condition of the State of Illinois. Due to the state's budget shortfall, shared revenue payments to the Village are no longer occurring on time. We are also closely monitoring the political environment in Springfield. Staff is concerned that leaders in the state government may consider removing money from the Local Government Distribution Fund in order to meet their obligations. Such a decision would further decrease the resources available to the Village and in turn the level of services we can provide our residents.

Long-Term Financial Planning: The Village uses a number of processes and resultant planning documents to accomplish its financial planning. As discussed above, the Village adopts an annual budget. In addition to the strategic plan, the Village Board enacted budget guiding principles in February of 2013 to direct the future budgeting processes. Among other points, the principles stress transparency, sustainability and limited to no reliance on new revenue sources. Priorities will be given to items that 1) protect human health, 2) preserve private and public assets and 3) enhance the quality of life. The village board adopted the formal Capital Improvement Plan in December 2012, forecasting out funding needs for capital items that are expected to exceed \$10,000 and have a useful life of more than a year, such as road improvements, large machinery and equipment, and building improvements.

The Finance Department has developed five-year financial forecasts for funds, which are updated at least quarterly. These forecasts project revenues, expenditures, fund balance levels, and cash and investment levels. The forecasts are used for purposes of monitoring the long-term financial outlook of the Village, determining available funding for the capital projects, and assisting the Village Manager in setting budget goals for department directors.

Major Accomplishments and Initiatives

The fiscal year ended April 30, 2013 saw many accomplishments and major initiatives come to fruition, including:

- Despite an expected budgetary deficit of \$643,432 in the General Fund, the Village was able to report instead a surplus of \$2.3 million. This is due to both higher than expected revenues and lower than expected expenditures due to cost saving efforts and deferral of some expenditures. An unbudgeted payment of \$1.27 million from the State of Illinois for the jurisdictional transfer of Main Street was also a factor.
- Service levels remain high amidst lower than expected expenditures. In addition to core services of police, fire and public works, community recreational programs were also maintained, such as beaches staffed with lifeguards and a Fourth of July festival, complete with fireworks.
- Developed and implemented a formal capital improvement process to better plan for long term capital needs according to the strategic plan, available resources and requirements.
- The Finance Department successfully implemented credit card acceptance for customers both in person and via the website for the first time in the history of the village. By passing on the convenience fee, the village was able to offer an additional benefit to customers without reducing any services or affecting the budget.
- The Police Department continued to receive traffic safety enforcement grants based on agency performance. The department also received CALEA re-accreditation for the second time.
- Reorganized the village technology function to prioritize efficiency and functionality, including a migration from antiquated software programs such as Novell GroupWise to Microsoft Office 365.
- The Fire Department maximized some efficiencies within their fleet by taking advantage of a new fire engine while selling an existing underutilized truck for approximately the cost of the new one. The department now has the benefit of a true reserve engine, as well as an additional ambulance. The Fire Department also received a grant for video conferencing between stations and between seven other area departments through a collaborative process. This technology allows for more flexibility and options in training opportunities as well as enhanced communication.
- Through active efforts, staff has reduced the total number and severity of workers compensation claims, resulting in lower premiums.
- Performed a comprehensive review of health insurance options, ultimately migrating to a new provider with significantly lower rates without sacrificing benefit levels.

Some of the more significant initiatives planned for the 2013/14 fiscal year are as follows:

- Complete a comprehensive organizational analysis to balance the operating budget and maximize efficiencies.
- Cultivate a formal multi-year strategic plan through in-depth analysis of priorities, vision and opportunities.
- Deliver metric-driven monthly reports to the Village Board to enable more informed decision making.
- Continue to evaluate alternatives regarding improving the viability of the downtown area, particularly in the TIF district.
- Evaluate choices regarding water and sewer service delivery to residents.
- Develop and implement park and recreation programming to allow for an enrichment of quality of life for our community.

- Provide additional community centered events for the residents of Lake Zurich such as a farmers market with fresh produce and other items as well as a community block party to enhance the community participation within the village and centers on the redevelopment of a vibrant downtown area.
- Continue delivering high quality core services to the community while keeping costs minimized.

Awards and Acknowledgements

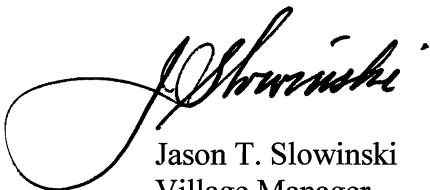
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Lake Zurich for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2012. This represented the twenty-fifth consecutive year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, the Village must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that this CAFR continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. In particular, we would like to acknowledge the work of Miriam Hernandez, Accounting Supervisor, and Sylvia Liedtke, Accountant.

The Village President and Village Board of Trustees must be acknowledged and thanked for setting the highest standards of professionalism in the oversight and management of the Village's finances.

Respectfully submitted,



Jason T. Slowinski
Village Manager



Jodie K. Hartman

Jodie K. Hartman, CPA
Director of Finance/
Village Treasurer

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Financial Statements and Schedules
- Supplemental Data

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Lake Zurich, 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 Village of Lake Zurich, Illinois (the Village), as of and for the year ended April 30, 2013, 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 Village'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 Village'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 Lake Zurich, Illinois, as of April 30, 2013, 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.

Emphasis of Matter

The Village adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, during the year ended April 30, 2013. Statement No. 63 added new classifications on the statements of net position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of net position to the new classifications contained in GASB Statement No 63. The adoption of these statements had no effect on any of the Village's net positions or fund balances as of and for the year ended April 30, 2013, except as disclosed in note 14. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information 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 the required supplementary information 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 the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, supplemental data and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules and supplemental data 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 and individual fund financial statements and schedules and supplemental data are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

A handwritten signature in black ink, appearing to read "Sibich CP".

Naperville, Illinois
August 26, 2013

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

This section of the financial report is management's overview and analysis of the financial position and financial performance of the Village of Lake Zurich for the fiscal year ended April 30, 2013. It should be read along with the transmittal letter and financial statements for the most complete understanding of the Village of Lake Zurich's financial activities for the year.

FINANCIAL HIGHLIGHTS

- Total assets of the village exceeded liabilities by \$115,134,556.
- Total net position of the village increased \$3,183,676. Governmental net position increased by \$3,272,173 and Business-Type Activities net position decreased by \$88,497.
- Combined revenues totaled \$37,330,266, an increase of 5.87% from the preceding year.
- Overall expenses totaled \$33,843,425, an increase of 1.16% from the preceding year.
- General Fund reported revenues and other financing sources exceeded expenditures resulting in a net increase in fund balance of \$2,312,671. Total fund balance in the General Fund was \$9,585,774 at April 30, 2013. Unrestricted fund balance in the General Fund totaled \$7,368,345, representing 29.86% of total General Fund expenditures for the current fiscal year and 28.34% of the 2013/14 fiscal year's budget for expenditures.
- The Village's Waterworks and Sewerage Fund reported net position decreasing \$446,230 from operations and depreciation of assets. With non-operating revenues and expenditures, the fund resulted in an overall decrease to net position of \$88,497. Working Capital of the fund has increased from -\$216,261 to a positive \$424,853.
- Total short and long-term debt decreased \$389,848 to \$41,668,353 outstanding as of April 30, 2013, including bonded debt and other long term liabilities, such as compensated absences and capital leases. Bonded debt alone decreased \$764,956 to \$33,973,015 outstanding as of April 30, 2013.
- Capital assets, net of accumulated depreciation, as of April 30, 2013 amounted to \$127,185,652. Assets capitalized include land, buildings and related improvements, machinery and equipment and infrastructure.

OVERVIEW OF THE FINANCIAL STATEMENTS

In accordance with generally accepted accounting principles, the village presents its financial statements so as to offer two perspectives of its financial position and results of operation. The government-wide perspective presents financial information for the government as a whole. The fund perspective involves the presentation of financial information for individual accounting entities established by the village for specific purposes. The focus of the fund statements is on major funds. Both perspectives (government-wide and major fund) address likely user questions, provide a broad basis for comparison, and enhance the village's accountability.

Government wide statements

The government-wide statements are intended to provide a view of the financial position and operations of the Village of Lake Zurich in a manner similar to the private sector. These statements provide a long-term view of the financial position of the Village of Lake Zurich. The *Statement of Net Position* reflects all of the Village's assets, liabilities, with the net difference between the two reported as net position. Over time, the change in net position may serve as a useful indicator to reflect the improving or deteriorating position of the Village.

The government-wide *Statement of Activities* reflects the change in Village net position for the current year. These activities are reported on a full accrual basis. Thus revenues and expenses are recorded as they are incurred, regardless of when cash flow is affected. Both the *Statement of Net Position* and the *Statement of Activities* include the Village's governmental and business-type activities.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

Governmental activities encompass general government, public safety, highways and streets, culture and recreation and economic development. In general, taxes and intergovernmental revenues support governmental funds. The business-type activities of the Village consist of water and sewer operations, which are funded primarily from user fees. Revenues generated from water and sewer operations are intended to cover all or a significant amount of total costs.

The government-wide financial statements can be found on pages 4-7 of this report.

Fund Financial Statements

The Village of Lake Zurich utilizes fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with specific financial and legal requirements. The Village of Lake Zurich has three fund types; governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds included in the fund financial statements are fundamentally the same as those reflected in the government-wide statements. The major difference is that the fund statements focus almost entirely on the short-term with emphasis on fiscal responsibility with relation to the current budgetary year. As such, the statements are prepared on the modified accrual basis. A reconciliation provided on the face of the governmental fund financial statements provides those items that were used to convert the fund modified accrual basis to the governmental-wide full accrual basis.

The Village of Lake Zurich has eleven (11) governmental funds to account for its governmental functions. Of these funds, information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, TIF Tax Allocation Fund, Debt Service Fund, TIF Debt Service Fund, Capital Improvements Fund and the Downtown TIF Fund, all of which are considered to be "major" funds. The purposes of these major funds are as follows:

The General Fund is the general operating fund for the Village and is utilized to account for all activity that is not accounted for in another fund.

The TIF Tax Allocation Fund accounts for all revenues and transfers to pay for administrative, debt service, and capital improvement activity necessary to stimulate and induce redevelopment of Downtown Lake Zurich pursuant to the TIF act.

The Debt Service Fund accounts for the accumulation of financial resources to pay principal and interest for general obligation bond issues, including the debt generated by the establishment of the Tax Increment Financing District.

The TIF Debt Service Fund accounts for the accumulation of financial resources to pay principal and interest expenses generated related to the Tax Increment Financing District.

The Capital Improvements Fund accounts for the financial resources used for the acquisition and construction of capital projects. This fund includes street construction costs financed by the motor fuel tax allocation and park and recreation facility improvements financed by park donations, grants and contributions.

The Downtown TIF Capital Projects Fund captures all the costs and revenue associated with the construction and improvements to the TIF district.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

Data from the other five (5) 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 the report. Budgetary comparisons are included at the fund level in the combining and individual fund financial statements. The basic governmental fund financial statements can be found on pages 8 through 13 of this report.

Proprietary Funds

The Village of Lake Zurich maintains one proprietary fund – the Waterworks and Sewerage Fund. This proprietary fund is categorized as an enterprise fund, which are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. As proprietary funds are reported on a full accrual basis, the Village of Lake Zurich fund statements for its Waterworks and Sewerage fund mirror the government-wide statements.

The basic proprietary fund financial statements can be found on pages 14 through 17 of this report.

Fiduciary Funds

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Hence, fiduciary funds are not included in the government-wide statements, as their resources are not available to support the Village's own programs. The Village of Lake Zurich has three fiduciary funds – the Police Pension Fund, the Firefighters Pension Fund, and the Performance Escrow Fund. Like proprietary funds, fiduciary funds are accounted for on a full accrual basis.

The basic fiduciary fund statements can be found on pages 18 and 19 of this report.

Notes to the Financial Statements

The notes to the financial statements provide information that is critical to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement are on pages 20 through 58 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Included in this report is a budgetary comparison statement for the General Fund and the special revenue funds, as well as information regarding the Village's progress in funding its obligation to provide pension and other postemployment benefits to its employees. This information is available on pages 59 through 65.

Amendments to Budget

Amendments to the budget are typically made throughout the year. The Village Administrator, as Budget Officer, is authorized to implement a budget transfer between accounts within the same object class, provided it is within the same department and fund. Numerous transfers were authorized by the Budget Officer during the year. Budget transfers between object classes and any increases or decreases to the total budget must be approved by the Village Board. No budget amendments were necessary during the fiscal year.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

The combined net position for the fiscal year ended April 30, 2013 totaled \$115,134,556 and consisted of net position from both governmental activities and business-type activities of \$72,876,095 and \$42,258,461 respectively. Following is a table that shows total net position of the Village as of April 30, 2013 with a comparison to the preceding fiscal year.

Statement of Net Position
As of April 30, 2013 and 2012

Category	Governmental Activities		Business-type Activities		Total Village Wide	
	4/30/2013	4/30/2012	4/30/2013	4/30/2012	4/30/2013	4/30/2012
Current and other assets	\$ 38,465,732	\$ 36,623,589	\$ 2,552,188	\$ 1,774,322	\$ 41,017,920	\$ 38,397,911
Capital assets	82,212,659	81,894,696	44,972,993	46,551,564	127,185,652	128,446,260
Deferred Outflows	1,621,491	-	-	-	1,621,491	-
Total assets & deferred outflows	122,299,882	118,518,285	47,525,181	48,325,886	169,825,063	166,844,171
Current and other liabilities	3,626,724	12,575,541	2,127,335	1,990,583	5,754,059	14,566,124
Long-term liabilities	36,559,328	36,338,822	3,139,385	3,988,345	39,698,713	40,327,167
Deferred Inflows	9,237,735	-	-	-	9,237,735	-
Total liabilities and deferred inflows	49,423,787	48,914,363	5,266,720	5,978,928	54,690,507	54,893,291
Net position:						
Net investment in capital assets	76,983,201	76,652,153	41,029,978	41,753,593	118,013,179	118,405,746
Restricted	18,839,037	17,592,724	-	-	18,839,037	17,592,724
Unrestricted	(22,946,143)	(24,640,955)	1,228,483	593,365	(21,717,660)	(24,047,590)
Total net position	\$ 72,876,095	\$ 69,603,922	\$ 42,258,461	\$ 42,346,958	\$ 115,134,556	\$ 111,950,880

The Village's net investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure less any related debt used to acquire those assets still outstanding), is by far the largest portion of the Village's net position. As of April 30, 2013, capital assets net of related debt totaled \$118,013,179. The Village uses these 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 from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

Some significant changes have been implemented to this statement. The village has revised the statement in order to comply with the Governmental Accounting Standard's Board (GASB) statement 63 relating to net position, as opposed to the former net position. Application of GASB 63 also introduced the concept of deferred outflows and inflows. As their names suggest, items now reported in these categories account for items that relate to a future period. These items were formerly reported as assets and/or liabilities. The deferred outflow relates to unamortized loss on debt refunding from prior years. The deferred inflow represents the 2012 tax levy, to be collected during fiscal year 2013/14.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

In the governmental funds, the total net position increased by \$3.27 million. The majority of this increase is due to positive changes in current assets, as well from the addition of the deferred outflows. Cash and investments, a component of current and other assets, increased \$3.66 million alone. The amount due as a receivable from other governments, such as sales tax and income tax, decreased about \$665,700, resulting in cash receipts. The change to total liabilities account for \$509,424, 15.6%, of the total \$3.27 million increase.

For the business-type activities, total net position decreased by \$88,497. Non-capital assets (cash, investments, receivables, etc.) increased by \$777,866 and total liabilities decreased about \$712,000 for the scheduled debt payments. The decrease in overall net position is attributable to the change in capital assets, mostly from depreciation, of a negative \$1,578,571. While not a cash related item, depreciation still affects the bottom line net position of the fund.

During the current fiscal year, total net position of the Village increased by \$3,183,676. A more detailed explanation of the change in net position of the governmental activities and business-type activities is provided below.

Statement of Activities

The following summarizes the changes in the Village's net position for the 2012/13 fiscal year:

**Change in Net Position
For the Fiscal Years Ended April 30, 2013 and 2012**

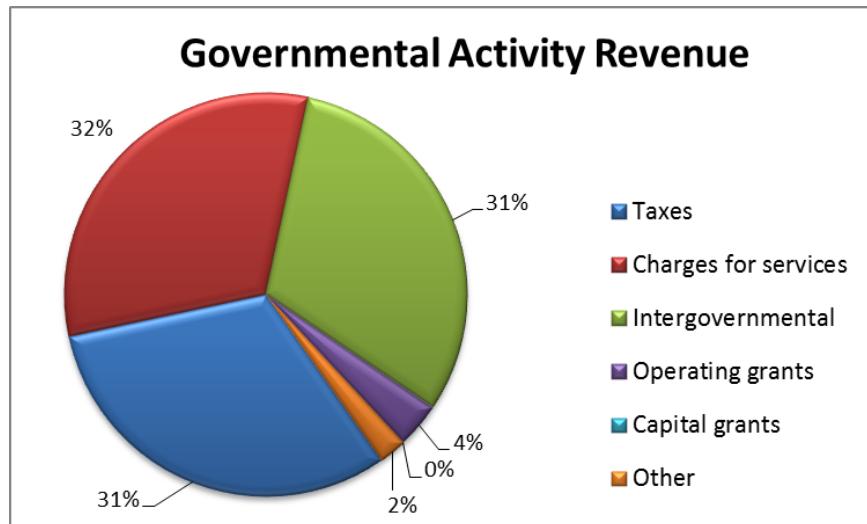
Category	Governmental Activities		Business-type Activities		Total Village Wide	
	4/30/2013	4/30/2012	4/30/2013	4/30/2012	4/30/2013	4/30/2012
Revenues:						
Program revenues:						
Charges for services	\$ 10,290,836	\$ 8,798,507	\$ 4,784,199	\$ 3,682,437	\$ 15,075,035	\$ 12,480,944
Operating grants	1,165,632	835,918	-	-	1,165,632	835,918
Capital grants	516	537,892	110,136	989,110	110,652	1,527,002
General revenues:						
Taxes	10,174,683	10,762,405	-	-	10,174,683	10,762,405
Intergovernmental	10,076,745	9,321,002	-	-	10,076,745	9,321,002
Investment earnings	69,478	86,173	3,660	10,873	73,138	97,046
Other	654,380	236,987	-	-	654,380	236,987
Total revenues	32,432,270	30,578,884	4,897,995	4,682,420	37,330,265	35,261,304
Expenses:						
General Government	3,140,972	3,074,208	-	-	3,140,972	3,074,208
Public Safety	18,486,450	17,950,169	-	-	18,486,450	17,950,169
Highways and Streets	4,290,953	4,439,375	-	-	4,290,953	4,439,375
Parks and Recreation	1,205,021	1,347,279	-	-	1,205,021	1,347,279
Economic Development	479,102	926,436	-	-	479,102	926,436
Interest on long-term debt	1,254,435	1,045,608	-	-	1,254,435	1,045,608
Water/Sewer	-	-	4,986,492	4,673,670	4,986,492	4,673,670
Total expenses	28,856,933	28,783,075	4,986,492	4,673,670	33,843,425	33,456,745
Excess/(deficit) before transfers	3,575,337	1,795,809	(88,497)	8,750	3,486,840	1,804,559
Transfers	-	-	-	-	-	-
Change in Net Position	3,575,337	1,795,809	(88,497)	8,750	3,486,840	1,804,559
Beginning net position	69,603,922	67,207,028	42,346,958	42,230,899	111,950,880	109,437,927
Prior Period Adjustment	(303,165)	601,085	-	107,309	(303,165)	708,394
Ending net position - April 30	72,876,094	69,603,922	42,258,461	42,346,958	115,134,555	111,950,880

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

Governmental Activities

As is typical for governmental activities of local governments, program revenues cover a smaller percentage of program expenses, with general revenues covering the majority of expenses. For fiscal year 2012/13, governmental program expenses of \$28,856,933 exceeded program revenues of \$11,456,984 by \$17,399,949. General revenues made up all of the deficiency. The following graph indicates the breakdown of 2012/13 revenues by type.



Total revenues of \$32,432,270 increased from last year by approximately six percent, or \$1,853,387. A few revenue sources decreased from the prior year (e.g.: fines and forfeits, investment income, motor fuel tax and TIF increment revenue), and the utility tax was eliminated effective May 30, 2012. Other notable revenue sources however outperformed last year, such as the local share of the state's income tax and of the state sales tax. The village also received the first full year of non-home rule sales tax, enacted July 2011 to address some of the village capital needs. The village also received a payment from the State of Illinois for \$1,270,000 to coincide with the jurisdictional transfer of Main Street.

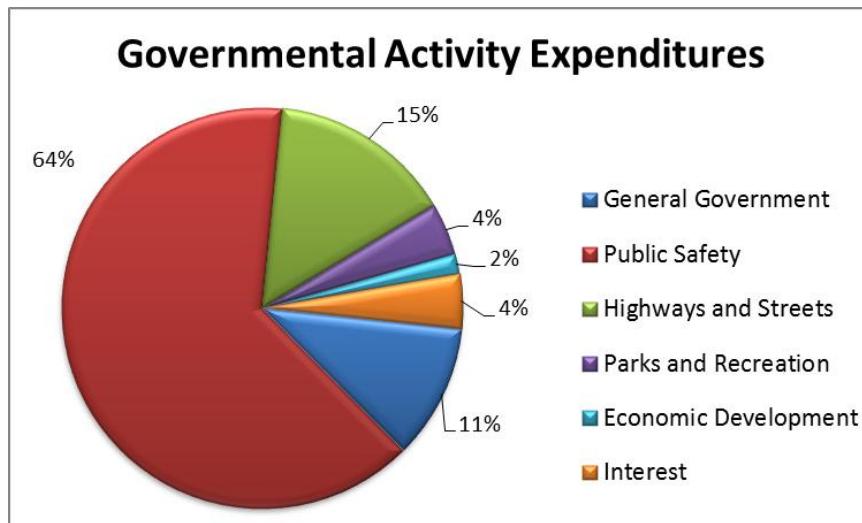
Telecommunications tax, which has been unpredictable in the past few years, decreased slightly over the past year. Compared to the prior year, receipts from this revenue source of \$1,026,166 were down just over \$29,000 (2.7%) from last year. Formerly allocated either solely to the Capital Improvements Fund or allocated between the Capital Improvement Fund and the General Fund (FY12), revenues for this fiscal year were recorded solely in the General Fund to help offset operational costs.

Sales tax revenue was up approximately \$191,000 from last year, about a 3.2% increase. Lake Zurich's mix of retailers has weathered the recession better than localities that are selling more luxury or specialty products. The State Income Tax receipts of \$1,769,156 have also exceeded the prior year, up approximately \$167,000 from last year, about 10%. Charges for Services make up just over 30% of the village's governmental revenue. Charges for services increased by \$1,492,329, primarily due to the one-time revenue source from the State of Illinois for Main Street in the amount of \$1,270,000.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

Governmental activity expenditures represent the costs to operate the village core services, excluding the water and sewer service. The following pie chart shows the breakdown of governmental expenditures by activity.



Expenditures associated with governmental activities increased by only \$73,858, or 0.26%, from the preceding year. By far the most significant category of expenditures relate to public safety, which totaled \$18,486,450. This represents an increase of 3%, or \$536,281, from the previous year. Expenditures for public safety salaries (full-time, part-time and overtime) increased about \$216,000 (2%) to \$10.2 million and accounts for 55% of the public safety expenditures. Sworn pension costs of approximately \$2.6 million represent about 14% of public safety expenditures.

Business Type Activities

For business-type activities, net position decreased a total of \$88,497. Program expenses of just under \$5 million exceeded program revenues of \$4.78 million by \$202,293. Depreciation of water and sewer fund capital assets is a large portion of the expenses at \$1,657,944, which is not budgeted.

Revenues associated with business-type activities totaled \$4.78 million, an increase of \$1.1 million, or 30%, from the preceding year due to an increase in water and sewer rates effective late in the prior year, unusually high consumption due to the summer draught conditions and above expected connection fees. Charges for services increased \$880,638, or 25%, to \$4.4 million. Connection fees collected were \$377,881, compared to \$156,757 in the prior year.

Business-type expenses were also up compared to the prior fiscal year, but not by such a large margin. Expenses increased from \$4.673 million to \$4.986 million, an increase of about \$313,000, or 6.7%. Administration expenses were down almost 10% from \$1.2 million to \$1.1 million. Operation related expenses increased from \$1.6 million to \$2 million, primarily in the areas of water distribution, interceptor sewer and sewer collection system.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

FINANCIAL ANALYSIS OF GOVERNMENT FUNDS

Governmental Funds

As noted earlier, the focus of fund reporting is the short-term inflow and outflow of expendable resources. Fund balance is a useful indicator in assessing available resources with respect to meeting future obligations.

At April 30, 2013, governmental funds reported combined fund balances of \$28,096,126. Of this amount, \$7,368,345 is unreserved and is available for future obligations. The largest amount of fund balance, \$18.8 million, is restricted. \$13.3 million is restricted for Tax Increment Financing purposes, most of which is land held for resale. \$1.8 million is restricted for future payments related to noise mitigation along the CN railway tracks. Another \$1.95 million is restricted for capital projects and \$796,995 for debt service. The remainder of restricted funds relate to special recreation, public safety, highway and streets and a small amount for tourism, generated by the hotel tax.

The General Fund is the Village's primary operating fund. For the fiscal year ended April 30, 2013, fund balance in the General Fund increased by \$2.3 million from current year activities. The increase in fund balance is a combination of revenues and other financing sources of almost \$27 million compared to expenditures and other financing uses of about \$24.7 million. Included in the revenue and other financing sources is \$1.27 million from the State of Illinois for the jurisdictional transfer of Main Street. After all activity and adjustments are accounted for, the General Fund has an ending fund balance of \$9,585,774.

The Debt Service Fund has a positive fund balance of \$796,995 that is restricted entirely for the payment of future debt service, similar to the \$649,635 in the TIF Debt Service Fund. The Capital Improvements fund balance decreased about \$164,000 to \$3 million and will be used for street and park improvements. The reserve of \$1,783,407 is earmarked for noise mitigation related to the CN rail. The Downtown TIF fund balance of \$12,350,333 is mostly comprised of land held for resale. Any residual TIF fund balance is earmarked exclusively to fund improvements to the downtown TIF district and includes reserve fund balance for and capitalized interest proceeds.

Proprietary Funds

The focus for the proprietary fund at the fund level is synonymous with that found at the government-wide level. Reporting is on a full-accrual basis with short-term and long-term emphasis on financial data. The Waterworks and Sewerage Fund is the sole proprietary fund for the Village of Lake Zurich. This fund records all financial activity relating to the municipality's water and sewer operations. The Waterworks and Sewerage Fund provides the same type of information in the government-wide financial statements reflected as "Business-type" activities, but in more detail.

At April 30, 2013, net position of the proprietary fund totaled \$42,258,461. Cash and investments at April 30, 2013 totaled \$1,548,103, an increase of \$610,840 (65%). This was a major factor in improving the working capital of the fund from -\$216,261 last fiscal year end to \$424,853 this fiscal year end. Operating revenues increased \$880,638 (25%) over the previous year to \$4,406,318. This can be attributed to a combination of the rate increase to the Lake Zurich portion of water bills that took effect January 1, 2012, during the previous fiscal year as well as a 7.2% increase in total annual consumption during the year. Operating expenses (including depreciation) of \$4,852,548 were 7.6% higher than the previous year, in line with the increased consumption figures. As mentioned earlier, the administration component of operating expenses decreased almost 10% from the prior year. Depreciation increased by a meager 0.5%, leaving the remainder of the increase in the operations category for 28% from the prior year.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

Fiduciary Funds

Police and Firefighters' Pension Funds: The Village's two single-employer pension plans experienced solid growth in the fiscal year ended April 30, 2013. Combined, the funds reported a \$4,799,798 increase in net position held in trust for pension benefits, with investment earnings net related expenses of \$2,741,079, a 124% increase over the prior year net investment earnings. Deductions for benefits and other smaller items increased about 15%, from \$1,137,074 in the prior year to \$1,311,497 this year. Cash and investments totaled \$32,252,897 as of April 30, 2013.

Agency Funds: The village has several agency funds, including an escrow performance fund and several special service area funds. These funds do not have budgets, nor do they have measures of operations. They are used to account for assets and liabilities of funds kept in a custodial manner. Total assets of agency funds increased over last fiscal year by \$128,680. Total cash and investments as of April 30, 2013 was \$2,337,630, about \$139,000 higher than the end of the previous fiscal year. Starting with this report, the activity of the special service areas has been broken out from the escrow performance fund activity for more transparent reporting.

GENERAL FUND HIGHLIGHTS

Amendments to Budget

As mentioned earlier, while amendments to the budget can be made throughout the year, no budget amendments were made for this fiscal year as it was not necessary. The Village Manager as Budget Officer is authorized to implement a budget transfer between accounts within the same object class, provided it is within the same department and fund. Budget transfers between object classes and any increases or decreases to the total budget must be approved by the Village Board. The revenues and expenditures were monitored closely throughout the year compared to budget and revealed no need for a budget amendment to stay in compliance with the fund level budgetary policy.

Change in Fund Balance

When the original budget was adopted in April of 2012, a deficit of \$643,432 was expected for the General Fund, combined with the internal service funds of health insurance, vehicle maintenance and risk management. As staff worked to reduce or delay expenditures and revenues continued to increase, plus the \$1.27 million for Main Street, the year-end results reflect a significant surplus. Fund Balance for General Fund showed a healthy increase of \$2.3 million, which was \$2.9 million higher than expected at budget time. Revenues and other financing sources came in at \$27 million for the year, \$2.3 million more than budgeted. Expenditures and other financing uses totaled \$24.7 million, which was \$653,625 less than the budget. The following table summarizes General Fund revenues and expenditures, with a comparison to budget, for the fiscal year ended April 30, 2012.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

**General Fund Budgetary Highlights
Fiscal Year Ended April 30, 2013**

	Budget	Actual
Revenues & Other Financing Sources		
Taxes	\$ 7,997,666	\$ 7,868,762
Licenses and permits	635,390	669,712
Intergovernmental	8,331,356	9,875,107
Charges for services	6,308,524	6,491,618
Fines and forfeits	856,288	753,126
Other revenue	559,230	1,080,715
Sub-total revenues	\$ 24,688,454	\$ 26,739,040
Other financing sources	-	251,892
Total Revenues and Other Financing Sources	\$ 24,688,454	\$ 26,990,932
Expenditures and Other Financing Uses		
General government	\$ 3,098,662	\$ 2,962,663
Public safety	18,362,247	18,362,605
Highways and streets	2,664,042	2,372,585
Culture and recreation	1,184,099	952,048
Economic development	22,836	28,360
Sub-total expenditures	\$ 25,331,886	\$ 24,678,261
Other financing uses	-	-
Total Expenditures and Other Financing Sources	\$ 25,331,886	\$ 24,678,261
Change in Fund Balance	\$ (643,432)	\$ 2,312,671

CAPITAL ASSETS

The Village of Lake Zurich's investment in capital assets, net of accumulated depreciation, amounted to \$127,185,652 at April 30, 2013. The investment includes land, buildings, improvements, machinery and equipment, vehicles and infrastructure as follows:

	Governmental Activities		Business-type Activities		Total	
	FYE 13	FYE 12	FYE 13	FYE 12	FYE 13	FYE 12
Land and Improvements	\$ 33,793,761	\$ 33,998,983	\$ 249,652	\$ 249,652	\$ 34,043,413	\$ 34,248,635
Building and Improvements	8,828,545	9,024,392	-	-	8,828,545	9,024,392
Machinery & Equipment	2,376,167	2,318,865	541,687	511,963	2,917,854	2,830,828
Infrastructure	37,214,186	36,552,456	44,181,654	45,789,949	81,395,840	82,342,405
Total	\$ 82,212,659	\$ 81,894,696	\$ 44,972,993	\$ 46,551,564	\$ 127,185,652	\$ 128,446,260

Capital additions for the year totaled \$2.7 million for governmental funds and \$79,373 for the business-type activities of the water and sewer fund. Additions included the following major projects:

Governmental Funds:

- \$64,550 on Building Improvements, for a new roof for 7-15 South Old Rand Road.
- \$677,130 on Vehicles, for two (2) police squad cars, a fire truck, and an ambulance

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

- \$51,906 on Machinery and Equipment, for Video conferencing equipment and televising unit equipment.
- \$1,924,847 on Infrastructure, for the annual street resurfacing program.

Business-Type Fund:

- \$50,632 on Machinery and Equipment, for column pipe replacement and televising unit equipment.
- \$28,741 on Vehicles, for a utility truck for water and sewer operation support.

Additional information on the Village's capital assets is presented in the notes to the basic financial statements on pages 35 and 36.

DEBT ADMINISTRATION

During the fiscal year, bonded debt was reduced by \$1,454,956. One small issuance of \$505,000 was issued on a short-term basis and was repaid before the end of the fiscal year. Series 2012 bonds were issued to advance refund the Series 2003A as favorable interest rates could be obtained to generated savings over the remaining life of the bonds.

	Governmental Activities		Business-type Activities		Total Village Wide	
	FYE 13	FYE 12	FYE 13	FYE 12	FYE 13	FYE 12
General Obligation Bonds	\$ 3,085,000	\$ 3,455,000	\$ -	\$ -	\$ 3,085,000	\$ 3,455,000
TIF Alternate Revenue Bonds	7,775,000	7,915,000	-	-	7,775,000	7,915,000
TIF Revenue Bonds	20,145,000	20,235,000	-	-	20,145,000	20,235,000
Water Alternate Revenue Bonds	-	-	975,000	1,665,000	975,000	1,665,000
IEPA Loan	-	-	2,968,015	3,132,971	2,968,015	3,132,971
Bonded Debt Total	31,005,000	31,605,000	3,943,015	4,797,971	34,948,015	36,402,971

On August 9, 2013, Standard & Poor's reaffirmed the Village's bond rating as a stable AA rating. The stable outlook reflects Standard & Poor's expectation that the Village will gradually build strong reserves, despite some dependency on economically sensitive revenues, as it carries out its major downtown redevelopment plans. The Village's participation in the deep and diverse Chicago metropolitan area economy provides further stability to the rating.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The Village is directly impacted by the financial condition of the State of Illinois. Shared revenue payments to the Village are no longer occurring on time. The State owes the Village over \$1.8 million in combined shared revenue as of April 30, 2013. The political environment in Springfield is being closely monitored for legislation that could reduce or eliminate the shared revenue, and in turn impact the level of service to the residents.
- The Illinois Department of Revenue certified the CPI used for calculating the Village's 2012 Tax Levy to be 3%. It is anticipated the CPI increase along with the value of new construction will bring in approximately \$290,000 of new revenue which will be used to offset the growing cost of funding for both police and fire pension funds for the village.

**VILLAGE OF LAKE ZURICH
MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2013

- The Village will continue to monitor the residential housing market during fiscal year 2014. Downtown redevelopment is predicated on residential and commercial development. Past agreements have been terminated due to lack of viability and/or progress in the current market conditions. Village management continues to work with an outside consultant to develop and execute a plan of action for the Downtown TIF. Village management is looking at all options available in this economic arena instead of focusing on one developer with one master plan. It is anticipated that incremental revenues from the 2012 levy will be consistent with that of the 2011 levy. While a positive sign the incremental revenue is stabilizing instead of rapidly declining at this point, the lack of growth increases the sense of urgency on development to fund the debt service payments and to provide the residents with a viable downtown district.
- Final negotiated rates for salary and benefits for union employees, as well as marginal increases for non-union employees will increase funding requirements for personnel in the upcoming fiscal year budget and into the future. No union contracts are currently expired, aiding in forecasting of salary and benefit expenditures. The ability of the Village to meet increased public safety obligations concurrent with increased insurance costs will have an impact on available financing.
- For the fiscal year ending April 30, 2014, the village board has passed a budget with significant reductions, relying on fund balance to account for the expected deficit of about \$170,000 for the General Fund. As an example of budget reductions, the approved positions for the 2013/14 fiscal year include 160 full-time positions, down from 171 authorized positions for fiscal year 2012/13. Several of the position reductions were made possible through attrition and planning. Administrative costs were reduced and/or removed from the Water and Sewer Fund and TIF Funds to better allocate the limited resources of the latter funds. Staff has been working on an organization analysis for expenditure cuts and revenue enhancements. The village board will be reviewing the analysis to determine critical, long-term changes for future fiscal years.

The above factors were taken into consideration for funding and planning purposes for current and future fiscal years. As noted under budgetary highlights, the Village has increased its governmental fund balance by \$3,272,172. At April 30, 2013 the unrestricted fund balance of the General Fund was 29.86% of total expenditures of the current year and 28.34% of the budgeted expenditures for the fiscal year ending April 30, 2014.

The Water/Sewer Fund had cash and investments of \$1,548,103 at April 30, 2013. The fund also had unrestricted net position of \$1,228,483. Unrestricted net position has increased to 25% of operating expenses, up from just 13% the prior year. The Village monitors both revenues and expenses to determine the rate levels necessary to cover the maintenance and long term replacement infrastructure needs of the Water/Sewer Fund. While the 2012/13 budget planned for a rate increase in August of 2012, no rate increase was implemented due to higher than average consumption and further analysis. The Village Board did approve two rate increases for future fiscal years, effective May 1, 2013 and May 1, 2014.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Lake Zurich's financial position and activities for the fiscal year ended April 30, 2013. Questions and requests for additional information should be directed to the Finance Director, Village of Lake Zurich, 70 E. Main Street, Lake Zurich, Illinois 60047.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS			
Cash and investments	\$ 12,886,927	\$ 1,548,103	\$ 14,435,030
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	9,237,735	-	9,237,735
Accounts	1,319,674	867,482	2,187,156
Accrued interest	11,213	769	11,982
Due from fiduciary funds	-	15,903	15,903
Due from other governments	2,045,318	-	2,045,318
Deposits	-	2,000	2,000
Prepays	602,769	4,035	606,804
Inventory	18,163	113,896	132,059
Inventory - land held for resale	12,343,933	-	12,343,933
 Total current assets	 38,465,732	 2,552,188	 41,017,920
NONCURRENT ASSETS			
Capital assets not being depreciated	30,486,445	249,652	30,736,097
Capital assets (net of accumulated depreciation)	51,726,214	44,723,341	96,449,555
 Total noncurrent assets	 82,212,659	 44,972,993	 127,185,652
 Total assets	 120,678,391	 47,525,181	 168,203,572
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	1,621,491	-	1,621,491
 Total assets and deferred outflows of resources	 122,299,882	 47,525,181	 169,825,063
LIABILITIES			
Accounts payable	613,420	1,165,327	1,778,747
Accrued payroll	458,708	41,657	500,365
Accrued interest payable	434,096	36,468	470,564
Unearned revenues	59,743	-	59,743
Noncurrent liabilities			
Due within one year	2,060,757	883,883	2,944,640
Due in more than one year	36,559,328	3,139,385	39,698,713
 Total liabilities	 40,186,052	 5,266,720	 45,452,772
DEFERRED INFLOWS OF RESOURCES			
Unearned property taxes	9,237,735	-	9,237,735
 Total liabilities and deferred inflows of resources	 49,423,787	 5,266,720	 54,690,507

(This statement is continued on the following page.)

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 76,983,201	\$ 41,029,978	\$ 118,013,179
Restricted for			
Special Recreation	243,233	-	243,233
Public Safety	258,608	-	258,608
TIF	13,326,909	-	13,326,909
Debt Service	796,995	-	796,995
Noise Mitigation	1,783,407	-	1,783,407
Capital Projects	1,954,151	-	1,954,151
Highways and Streets	247,363	-	247,363
Tourism	228,371	-	228,371
Unrestricted	(22,946,143)	1,228,483	(21,717,660)
TOTAL NET POSITION	\$ 72,876,095	\$ 42,258,461	\$ 115,134,556

See accompanying notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2013

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 3,140,972	\$ 1,965,735	\$ 522,570	\$ -
Public safety	18,486,450	7,205,320	35,137	-
Highways and streets	4,290,953	520,172	607,925	-
Culture and recreation	1,205,021	599,609	-	-
Economic development	479,102	-	-	516
Interest	1,254,435	-	-	-
Total governmental activities	<u>28,856,933</u>	<u>10,290,836</u>	<u>1,165,632</u>	<u>516</u>
Business-Type Activities				
Waterworks and sewerage	4,986,492	4,784,199	-	110,136
Total business-type activities	<u>4,986,492</u>	<u>4,784,199</u>	<u>-</u>	<u>110,136</u>
TOTAL PRIMARY GOVERNMENT	<u><u>\$ 33,843,425</u></u>	<u><u>\$ 15,075,035</u></u>	<u><u>\$ 1,165,632</u></u>	<u><u>\$ 110,652</u></u>

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	
\$ (652,667)	\$ -	\$ (652,667)	
(11,245,993)	-	(11,245,993)	
(3,162,856)	-	(3,162,856)	
(605,412)	-	(605,412)	
(478,586)	-	(478,586)	
(1,254,435)	-	(1,254,435)	
	(17,399,949)	-	(17,399,949)
	-	(92,157)	(92,157)
	-	(92,157)	(92,157)
	(17,399,949)	(92,157)	(17,492,106)
 General Revenues			
Taxes			
Property	9,096,330	-	9,096,330
Utility	44,438	-	44,438
Telecommunications	1,026,166	-	1,026,166
Other	7,749	-	7,749
Intergovernmental			
Replacement	56,224	-	56,224
Sales	7,940,113	-	7,940,113
Local use	311,252	-	311,252
Shared income tax	1,769,156	-	1,769,156
Investment income	69,478	3,660	73,138
Miscellaneous	654,381	-	654,381
Total	20,975,287	3,660	20,978,947
CHANGE IN NET POSITION			
	3,575,338	(88,497)	3,486,841
NET POSITION, MAY 1, AS PREVIOUSLY STATED	69,603,922	42,346,958	111,950,880
Prior period adjustment	(303,165)	-	(303,165)
NET POSITION, MAY 1, RESTATED	69,300,757	42,346,958	111,647,715
NET POSITION, APRIL 30	\$ 72,876,095	\$ 42,258,461	\$ 115,134,556

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2013

		TIF Tax Allocation	Debt Service
	General		
ASSETS			
Cash and investments	\$ 5,713,257	\$ 1,599,888	\$ 796,995
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,825,927	-	1,076,744
Accounts	832,859	9,456	-
Accrued interest	3,279	3,091	-
Due from other funds	75,787	-	-
Advances to other funds	1,270,000	-	-
Due from other governments	2,045,318	-	-
Prepaid items	600,581	-	-
Inventory	18,163	-	-
Inventory - land held for resale	-	-	-
TOTAL ASSETS	\$ 17,385,171	\$ 1,612,435	\$ 1,873,739
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 456,603	\$ 13,910	\$ -
Accrued payroll	457,124	1,584	-
Due to other funds	-	-	-
Advances due to other funds	-	1,270,000	-
Unearned revenue	59,743	-	-
TOTAL LIABILITIES	973,470	1,285,494	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	6,825,927	-	1,076,744
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,799,397	1,285,494	1,076,744
FUND BALANCES			
Nonspendable			
Prepaid items	600,581	-	-
Inventory	18,163	-	-
Advances to other funds	1,270,000	-	-
Restricted			
Special Recreation	243,233	-	-
Public Safety	85,452	-	-
TIF	-	326,941	-
Debt Service	-	-	796,995
Noise Mitigation	-	-	-
Capital Projects	-	-	-
Highways and Streets	-	-	-
Tourism	-	-	-
Unrestricted			
Unassigned	7,368,345	-	-
Total fund balances	9,585,774	326,941	796,995
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 17,385,171	\$ 1,612,435	\$ 1,873,739

TIF Debt Service	Capital Improvements	Downtown TIF	Nonmajor Governmental	Total
------------------	----------------------	--------------	-----------------------	-------

\$ 649,635 \$ 3,040,193 \$ 17,425 \$ 1,069,534 \$ 12,886,927

1,335,064	-	-	-	9,237,735
-	-	-	477,359	1,319,674
-	4,843	-	-	11,213
-	-	-	-	75,787
-	-	-	-	1,270,000
-	-	-	-	2,045,318
-	-	-	2,188	602,769
-	-	-	-	18,163
-	-	12,343,933	-	12,343,933

\$ 1,984,699 \$ 3,045,036 \$ 12,361,358 \$ 1,549,081 \$ 39,811,519

\$ -	\$ 57,886	\$ 11,025	\$ 73,996	\$ 613,420
-	-	-	-	458,708
-	-	-	75,787	75,787
-	-	-	-	1,270,000
-	-	-	-	59,743
-	57,886	11,025	149,783	2,477,658
				(1,270,000)
1,335,064	-	-	-	9,237,735
1,335,064	57,886	11,025	149,783	11,715,393

-	-	-	-	600,581
-	-	-	-	18,163
-	-	-	-	1,270,000
-	-	-	-	243,233
-	-	-	173,156	258,608
649,635	-	12,350,333	-	13,326,909
-	-	-	-	796,995
-	1,783,407	-	-	1,783,407
-	1,203,743	-	750,408	1,954,151
-	-	-	247,363	247,363
-	-	-	228,371	228,371
-	-	-	-	7,368,345
649,635	2,987,150	12,350,333	1,399,298	28,096,126

\$ 1,984,699 \$ 3,045,036 \$ 12,361,358 \$ 1,549,081 \$ 39,811,519

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2013

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 28,096,126
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	82,212,659
The loss on refunding of bonds is capitalized as amortized over the life of the bonds on the statement of net position	1,621,491
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(31,005,000)
Unamortized premium	(65,290)
Other postemployment benefit payable	(126,330)
Net pension obligation payable	(5,355,106)
Compensated absences payable	(1,754,796)
Capital lease obligation	(313,563)
Accrued interest payable	<u>(434,096)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 72,876,095</u>

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended April 30, 2013

	General	TIF Tax Allocation	Debt Service
REVENUES			
Taxes	\$ 7,868,762	\$ 1,340,656	\$ 1,041,725
Licenses and permits	669,712	-	-
Intergovernmental	9,875,107	-	-
Charges for services	6,491,618	-	-
Fines and forfeits	753,126	-	-
Investment income	16,881	10,398	716
Miscellaneous	1,063,834	101,434	-
 Total revenues	 26,739,040	 1,452,488	 1,042,441
 EXPENDITURES			
Current			
General government	2,962,663	-	-
Public safety	18,362,605	-	-
Highways and streets	2,372,585	-	-
Culture and recreation	952,048	-	-
Economic development	28,360	448,647	-
Capital outlay	-	-	-
Debt service			
Principal retirement	-	-	875,000
Interest and fiscal charges	-	-	162,027
 Total expenditures	 24,678,261	 448,647	 1,037,027
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 2,060,779	 1,003,841	 5,414
 OTHER FINANCING SOURCES (USES)			
Bonds issued, at par	-	-	-
Premium on bonds sold	-	-	-
Capital lease obligation, at par	251,892	-	-
Transfers in	-	-	-
Transfers (out)	-	(1,033,400)	-
Payment made to bond escrow agent	-	-	-
 Total other financing sources (uses)	 251,892	 (1,033,400)	 -
 NET CHANGE IN FUND BALANCES	 2,312,671	 (29,559)	 5,414
 FUND BALANCES, MAY 1	 7,273,103	 356,500	 791,581
 FUND BALANCES, APRIL 30	 \$ 9,585,774	 \$ 326,941	 \$ 796,995

TIF Debt Service	Capital Improvements	Downtown TIF	Nonmajor Governmental	Total
\$ -	\$ -	\$ -	\$ 1,998,132	\$ 12,249,275
-	-	-	-	669,712
-	522,570	-	574,341	10,972,018
-	-	-	-	6,491,618
-	-	-	-	753,126
8,022	26,244	4,581	2,636	69,478
53,379	8,321	75	-	1,227,043
61,401	557,135	4,656	2,575,109	32,432,270
-	-	-	49,988	3,012,651
-	-	-	17,731	18,380,336
-	-	-	1,464,935	3,837,520
-	-	-	-	952,048
-	-	1,172	-	478,179
-	1,120,853	119,118	-	1,239,971
230,000	-	-	-	1,105,000
866,925	-	-	-	1,028,952
1,096,925	1,120,853	120,290	1,532,654	30,034,657
(1,035,524)	(563,718)	(115,634)	1,042,455	2,397,613
2,650,000	-	-	-	2,650,000
588,025	-	-	-	588,025
-	-	-	-	251,892
533,400	400,000	500,000	86,553	1,519,953
-	-	-	(486,553)	(1,519,953)
(2,674,286)	-	-	-	(2,674,286)
1,097,139	400,000	500,000	(400,000)	815,631
61,615	(163,718)	384,366	642,455	3,213,244
588,020	3,150,868	11,965,967	756,843	24,882,882
\$ 649,635	\$ 2,987,150	\$ 12,350,333	\$ 1,399,298	\$ 28,096,126

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2013

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 3,213,244
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	
Capital assets purchased	2,769,949
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense	(354,246)
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(2,097,740)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds	
Change in compensated absences payable	(115,518)
Changes in net pension obligation payable	91,199
Change in net other postemployment benefit payable	(23,667)
Issuance of debt	(3,155,000)
Retirement of debt	3,755,000
Loss on refunding	24,286
Amortization of gain on refunding	(102,406)
Premium on bonds sold	(83,025)
Amortization of premium/discount of debt issuance	2,286
Issuance of capital lease obligation	(251,892)
Capital lease obligation payments	28,231
Changes to accrued interest on long-term debt in the statement of activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	<u>(125,363)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 3,575,338</u>

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUND

April 30, 2013

	Waterworks and Sewerage
CURRENT ASSETS	
Cash and investments	\$ 1,548,103
Receivables - net of allowances	
Accounts	867,482
Accrued interest	769
Due from other funds	15,903
Deposits	2,000
Prepays	4,035
Inventories	<u>113,896</u>
Total current assets	<u>2,552,188</u>
NONCURRENT ASSETS	
Capital assets	
Nondepreciable	249,652
Depreciable	72,492,496
Accumulated depreciation	<u>(27,769,155)</u>
Net capital assets	<u>44,972,993</u>
Total assets	<u>47,525,181</u>
CURRENT LIABILITIES	
Accounts payable	1,165,327
Accrued payroll	41,657
Accrued interest payable	36,468
Compensated absences payable	13,612
IEPA loan payable	170,271
Alternate revenue bonds payable	<u>700,000</u>
Total current liabilities	<u>2,127,335</u>
NONCURRENT LIABILITIES	
Compensated absences payable	54,450
Other postemployment benefit	12,191
IEPA loan payable	2,797,744
Alternate revenue bonds payable	<u>275,000</u>
Total noncurrent liabilities	<u>3,139,385</u>
Total liabilities	<u>5,266,720</u>
NET POSITION	
Net investment in capital assets	41,029,978
Unrestricted	<u>1,228,483</u>
TOTAL NET POSITION	<u><u>\$ 42,258,461</u></u>

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUND

For the Year Ended April 30, 2013

	Waterworks and <u>Sewerage</u>
OPERATING REVENUES	
Charges for services	<u>\$ 4,406,318</u>
Total operating revenues	<u>4,406,318</u>
OPERATING EXPENSES	
Administration	1,115,090
Operations	2,079,514
Depreciation	<u>1,657,944</u>
Total operating expenses	<u>4,852,548</u>
OPERATING INCOME (LOSS)	<u>(446,230)</u>
NONOPERATING REVENUES (EXPENSES)	
Connection fees	377,881
Investment income	3,660
Interest and fiscal charges	<u>(133,944)</u>
Total nonoperating revenues (expenses)	<u>247,597</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(198,633)</u>
Capital grants	<u>110,136</u>
CHANGE IN NET POSITION	<u>(88,497)</u>
NET POSITION, MAY 1	<u>42,346,958</u>
NET POSITION, APRIL 30	<u>\$ 42,258,461</u>

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

For the Year Ended April 30, 2013

	<u>Waterworks and Sewerage</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 4,237,212
Payments to employees	(1,649,730)
Payments to suppliers	<u>(1,372,349)</u>
Net cash from operating activities	<u>1,215,133</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payment on (receipt on) interfund loan	<u>(15,903)</u>
Net cash from noncapital financing activities	<u>(15,903)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(79,373)
Grants	110,136
Other income - connection fees	377,881
Principal paid on capital debt	(854,956)
Interest paid on capital debt	<u>(145,658)</u>
Net cash from capital and related financing activities	<u>(591,970)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	3,580
Investments purchased	<u>(295,421)</u>
Net cash from investing activities	<u>(291,841)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>315,419</u>
CASH AND CASH EQUIVALENTS, MAY 1	<u>937,263</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 1,252,682</u>

(This schedule is continued on the following page.)

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended April 30, 2013

	<u>Waterworks and Sewerage</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (446,230)
Adjustments to reconcile operating income (loss) to net cash from operating activities	1,657,944
Depreciation	1,657,944
Changes in assets and liabilities	
Accounts receivable	(169,106)
Prepays	(4,035)
Inventories	22,098
Accounts payable	122,672
Accrued payroll	9,069
Compensated absences payable	12,736
Other postemployment benefit	<u>9,985</u>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,215,133</u>
CASH AND INVESTMENTS	
Cash and cash equivalents	\$ 1,252,682
Investments	<u>295,421</u>
TOTAL CASH AND INVESTMENTS	<u>\$ 1,548,103</u>

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

April 30, 2013

	Pension Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 14,760	\$ 2,337,630
Investments		
U.S. Treasury obligations	2,012,470	-
U.S. agencies securities	8,514,512	-
Mutual funds	15,029,325	-
Common stocks	1,958,895	-
Corporate bonds	2,498,428	-
State and local obligations	1,663,556	-
Money market funds	276,696	-
Insurance contracts	284,255	-
Receivables		
Accrued interest	154,325	-
Other	-	17,389
Prepays	1,574	-
 Total assets	 32,408,796	 \$ 2,355,019
 LIABILITIES		
Accounts payable	9,615	\$ 428,372
Due to other funds	-	15,903
Deposits payable	-	1,910,744
 Total liabilities	 9,615	 \$ 2,355,019
 NET POSITION HELD IN TRUST FOR PENSION BENEFITS		
	\$ 32,399,181	

See accompany notes to financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

For the Year Ended April 30, 2013

ADDITIONS

Contributions - employer	\$ 2,604,313
Contributions - employee	<u>765,903</u>
Total contributions	<u>3,370,216</u>
Investment income	
Net appreciation in fair value of investments	1,814,664
Interest earned on investments	<u>1,005,323</u>
Total investment income	2,819,987
Less investment expense	<u>(78,908)</u>
Net investment income	<u>2,741,079</u>
Total additions	<u>6,111,295</u>

DEDUCTIONS

Benefits and refunds	1,227,337
Administrative	<u>84,160</u>
Total deductions	<u>1,311,497</u>

NET INCREASE 4,799,798

**NET POSITION HELD IN TRUST FOR
PENSION BENEFITS**

May 1	<u>27,599,383</u>
April 30	<u>\$ 32,399,181</u>

VILLAGE OF LAKE ZURICH, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Lake Zurich, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village was incorporated in 1896. The Village is a municipal corporation governed by an elected seven-member board. As required by GAAP, these financial statements present the Village (the primary government).

The Village's financial statements include:

Pension Trust Fund

Police Pension Employees Retirement System

The Village's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's police employees and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System

The Village's firefighters' employees participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected firefighters' employees constitute the pension board. The Village and FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, FPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's firefighters' employees and because of the fiduciary nature of such activities. FPERS is reported as a pension trust fund.

b. Fund Accounting

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Village. When these assets are held under the terms of a formal trust agreement, a pension trust fund is used. The Village has police and firefighters' pension funds. Agency funds are used to account for funds that the Village holds on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General (Corporate) Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The TIF Tax Allocation Fund is used to account for all restricted revenues and to record fund transfers to pay for administrative, debt service and capital improvement activity necessary to stimulate and induce redevelopment of Downtown Lake Zurich pursuant to the TIF act.

The Debt Service Fund is used to account for the accumulation of restricted resources for, and the payment of, general long-term debt principal and interest.

The TIF Debt Service Fund is used to account for the accumulation of restricted resources for, and the payment of, TIF long-term debt principal and interest.

The Capital Improvements Fund is used to account for all restricted, committed or assigned resources used for the acquisition of general capital assets including infrastructure capital assets.

The Downtown TIF Fund is used to account for all restricted revenues and activities associated with improvements within the Tax Increment Financing District.

The Village reports the following major proprietary fund:

The Waterworks and Sewerage Fund is used to account for the provision of potable water and wastewater treatment services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

The Village reports pension trust funds as Fiduciary Funds to account for the Police and Firefighters' Pension Funds. The Village also reports Agency Funds to account for performance deposits (Escrow Performance Fund) for refundable deposits held by the Village to ensure the completion of public improvements by private developers that the Village holds on behalf of others as their agent and Special Service Areas which accounts for receipts and disbursements related to maintenance within Special Service Areas within the Village.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements (agency funds have no measurement focus). Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as nonoperating.

Governmental fund financial statements are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the period intended to finance, generally within 60 days of year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales tax, telecommunication tax, local use tax and motor fuel tax and fines owed to/collected by the state at year end on behalf of the Village also are recognized as revenue. Permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The Village reports unearned and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenues arise when a potential revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the Village before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability and deferred inflows of resources for unearned and unavailable revenue are removed from the financial statements and revenue is recognized.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased and nonnegotiable certificates of deposit are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds are stated at fair value. Fair value is based on prices listed on national exchanges as of April 30, 2013 for debt and equity securities.

f. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "interfund receivables/payables."

g. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances between funds in the fund financial statements.

h. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

i. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Capital Assets

Capital assets, which include property, plant, equipment, water and sewer system and infrastructure assets (e.g., roads, bridges and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of \$10,000 to \$250,000 as shown in the table below, depending on classification and an estimated useful life in excess of one year.

All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of buildings, equipment, water/sewer systems and vehicles is computed using the straight-line method over the following useful lives:

	Threshold	Years
Land improvements	\$ 25,000	20-30
Buildings	50,000	45
Building improvements	50,000	10-30
Vehicles	15,000	3-25
Computers and software	10,000	5
Furniture and fixtures	15,000	5-20
Machinery and equipment	25,000	10-30
Infrastructure	250,000	40-50

k. Compensated Absences

Vested or accumulated vacation leave, including related social security and medicare, that is owed to retirees or terminated employees is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements and the remainder is reported in long-term debt. Vested or accumulated vacation leave and vested sick leave of proprietary funds at both levels and governmental activities at the government-wide level is recorded as an expense and liability as the benefits accrue to employees.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts and gains/losses on refundings, are deferred and amortized over the life of the bonds using the bonds outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Gains/losses on refunding are reported as deferred outflows of resources.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

n. Fund Equity/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board, which is considered the Village's highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village's Finance Director through the fund balance policy adopted by the Village Board. Any residual fund balance of the General Fund is reported as unassigned.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Equity/Net Position (Continued)

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Village's investment to construct or acquire the capital asset.

o. Interfund Transactions

Interfund services are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services and reimbursements, are reported as transfers.

p. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Permitted Deposits and Investments - Statutes and the Village's investment policy authorize the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds, and the Illinois Metropolitan Investment Fund.

The deposits and investments of the pension funds are held separately from those of other Village funds. Statutes and the pension funds' authorize the pension funds to make deposits/invest in interest bearing direct obligations of agencies of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois Bonds; pooled accounts managed by the Illinois Public Treasurer, or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specific restrictions, general accounts of life insurance companies and separate accounts of life insurance provided the investment in separate accounts does not exceed 10% of the pension fund's net position. Pension funds of at least \$5 million that have appointed an investment advisor may, through that investment advisor, invest up to 45% of the plan's net position in common and preferred stocks that meet specific restrictions.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Although not registered with the SEC, Illinois Funds operates in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

a. Village Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank’s failure, the Village’s deposits may not be returned to it. The Village’s investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by the Village’s agent in the Village’s name.

b. Village Investments

The following table presents the Village’s investments in and maturities of debt securities as of April 30, 2013:

	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Negotiable CDs	\$ 1,482,129	\$ 672,432	\$ 809,697	\$ -	\$ -
U.S. agency obligations	3,124,386	465,437	2,408,484	250,465	-
Municipal bonds	108,443	-	108,443	-	-
TOTAL	\$ 4,714,958	\$ 1,137,869	\$ 3,326,624	\$ 250,465	\$ -

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio in a manner that provides sufficient liquidity to enable the Village to meet all operating requirements which may be reasonably anticipated in any fund. The investment policy limits the maximum maturity length of investments to three years from the date of purchase unless the funds invested are earmarked for a special purpose, in which case the maximum maturity length shall be five years from the date of purchase, but must coincide as nearly as possible with the expected use of the funds.

Besides investing in security instruments authorized under State Statute, the Village’s investment policy does not further limit investment choices to mitigate credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity. The U.S. agency obligations are rated AA+ by Standard & Poor’s (S&P). The municipal bonds are rated between A3 and Aaa by Moody’s. Illinois Funds and IMET are rated AAA by S&P.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Village Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by the Village; in safekeeping by the Village's custodian bank; or by a third party bank trust department, acting as agent for the Village under the terms of a custody or trustee agreement executed by the bank and by the Village. Illinois Funds and IMET are not subject to custodial credit risk.

Concentration of credit risk - The Village's investment policy states that no more than 25% of the Village's total investment portfolio may be invested in a single security type or with a single financial institution, with the exception of U.S. Treasury securities and authorized pools. At year-end, the Village's investments in U.S. Government agencies securities and negotiable CDs represented, respectively, 55.1% and 26.1% of the Village's total investments. The negotiable CDs were held by various financial institutions.

The Village's investment policy does not specifically prohibit the use of or the investment in derivatives.

c. Police Pension Fund's Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Police Pension Fund's deposits may not be returned to them. The Police Pension Fund's investment policies do not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Police Pension Fund's deposits with financial institutions.

d. Police Pension Fund Investments

The following table presents the investments and maturities of the Police Pension Fund's debt securities as of April 30, 2013:

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

d. Police Pension Fund Investments (Continued)

	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 1,199,768	\$ 206,125	\$ 225,894	\$ 767,749	\$ -
U.S. agency obligations	4,073,269	306,431	1,731,558	1,935,354	99,926
Municipal bonds	777,522	-	383,250	332,936	61,336
TOTAL	\$ 6,050,559	\$ 512,556	\$ 2,340,702	\$ 3,036,039	\$ 161,262

In accordance with its investment policy, the Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Police Pension Fund.

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the U.S. Government or securities issued by agencies of the U.S. Government that are explicitly or implicitly guaranteed by the U.S. Government. The U.S. Treasury obligations are rated AA+ by S&P, the U.S. agency obligations are rated between AA+ and AAA by S&P, and the municipal bonds are rated between A3 and Aaa by Moody's. The investment policy is silent on minimum ratings required.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Police Pension Fund's agent separate from where the investment was purchased in the Police Pension Fund's name. Illinois Funds and IMET are not subject to custodial credit risk.

Concentration of credit risk - The Police Pension Fund's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle. With the exception of U.S. Treasury securities and authorized pools, no more than 60% of the Police Pension Fund's total investment portfolio can be invested in a single security type or with a single financial institution. At year end, the Police Pension Fund's in U.S. agency obligations represented 30.3% of the Police Pension Fund's total investments.

The Police Pension Fund's investment policy does not specifically prohibit the use of or the investment in derivatives.

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

e. Firefighters' Pension Fund Investments

The following table presents the investments and maturities of the Firefighters' Pension Fund's debt securities as of April 30, 2013:

	Fair Value	Investment Maturities (in Years)				Greater than 10
		Less than 1	1-5	6-10		
U.S. Treasury obligations	\$ 812,702	\$ -	\$ 750,366	\$ 62,336	\$ -	
U.S. agency obligations	4,441,243	104,104	1,219,313	2,212,123	905,703	
Municipal bonds	886,034	147,778	186,314	209,148	342,794	
Corporate bonds	2,498,428	410,480	619,324	1,468,624		
TOTAL	\$ 8,638,407	\$ 662,362	\$ 2,775,317	\$ 3,952,231	\$ 1,248,497	

In accordance with its investment policy, the Firefighters' Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Firefighters' Pension Fund.

The Firefighters' Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the U.S. Government or securities issued by agencies of the U.S. Government that are explicitly or implicitly guaranteed by the U.S. Government. The U.S. Treasury obligations are rated AA+ by S&P, the U.S. agency obligations are rated AA+ by S&P, the municipal bonds are rated between A and AA+ by S&P and A2 or Aaa by Moody's, and the corporate bonds are rated between BBB+ and AAA by S&P. The investment policy is silent on minimum ratings required.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Firefighters' Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Firefighters' Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Firefighters' Pension Fund's agent separate from where the investment was purchased in the Firefighters' Pension Fund's name. Illinois Funds and IMET are not subject to custodial credit risk.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

e. Firefighters' Pension Fund Investments (Continued)

Concentration of credit risk - The Firefighters' Pension Fund's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle. With the exception of U.S. Treasury securities and authorized pools, no more than 60% of the Firefighters' Pension Fund's total investment portfolio can be invested in a single security type or with a single financial institution.

The Firefighters' Pension Fund's investment policy does not specifically prohibit the use of or the investment in derivatives.

3. RECEIVABLES - TAXES

Property taxes for 2012 attach as an enforceable lien on January 1, 2013 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2013 and August 1, 2013 and are payable in two installments, on or about June 1, 2013 and September 1, 2013. The County collects such taxes and remits them periodically.

The 2012 tax levy collections are intended to finance the 2014 fiscal year and are not considered available for current operations and are, therefore, shown as unearned/unavailable revenue.

The 2013 tax levy, which attached as an enforceable lien on property as of January 1, 2013, has not been recorded as a receivable as of April 30, 2013 as the tax has not yet been levied by the Village and will not be levied until December 2013 and, therefore, the levy is not measurable at April 30, 2013.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2013 was as follows:

	Beginning Balance, Restated	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 30,463,170	\$ -	\$ -	\$ 30,463,170
Construction in progress	-	23,275	-	23,275
Total capital assets not being depreciated	<u>30,463,170</u>	<u>23,275</u>	-	<u>30,486,445</u>
Capital assets being depreciated				
Land improvements	4,922,004	-	-	4,922,004
Buildings	13,091,072	-	-	13,091,072
Building improvements	112,681	64,550	-	177,231
Vehicles	4,466,996	677,130	709,612	4,434,514
Machinery and equipment	2,167,593	51,906	66,504	2,152,995
Computers/software	223,326	28,241	-	251,567
Furniture and fixtures	43,182	-	-	43,182
Infrastructure	61,489,453	1,924,847	-	63,414,300
Total capital assets being depreciated	<u>86,516,307</u>	<u>2,746,674</u>	<u>776,116</u>	<u>88,486,865</u>
Less accumulated depreciation for				
Land improvements	1,421,872	192,816	-	1,614,688
Buildings	4,104,496	290,913	-	4,395,409
Building improvements	39,184	5,165	-	44,349
Vehicles	3,294,242	213,884	371,992	3,136,134
Machinery and equipment	1,061,682	118,070	49,878	1,129,874
Computers/software	183,128	13,773	-	196,901
Furniture and fixtures	43,180	2	-	43,182
Infrastructure	24,936,997	1,263,117	-	26,200,114
Total accumulated depreciation	<u>35,084,781</u>	<u>2,097,740</u>	<u>421,870</u>	<u>36,760,651</u>
Total capital assets being depreciated, net	<u>51,431,526</u>	<u>648,934</u>	<u>354,246</u>	<u>51,726,214</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 81,894,696	\$ 672,209	\$ 354,246	\$ 82,212,659

Land improvements and building improvements were restated, respectively, by \$(35,681) and \$35,681 to correct a prior classification error.

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 249,652	\$ -	\$ -	\$ 249,652
Total capital assets not being depreciated	249,652	-	-	249,652
Capital assets being depreciated				
Infrastructure	71,036,642	-	-	71,036,642
Machinery and equipment	755,038	50,632	-	805,670
Vehicles	621,444	28,741	-	650,185
Total capital assets being depreciated	72,413,124	79,373	-	72,492,497
Less accumulated depreciation for				
Infrastructure	25,246,693	1,608,295	-	26,854,988
Machinery and equipment	414,952	29,347	-	444,299
Vehicles	449,567	20,302	-	469,869
Total accumulated depreciation	26,111,212	1,657,944	-	27,769,156
Total capital assets being depreciated, net	46,301,912	(1,578,571)	-	44,723,341
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 46,551,564	\$ (1,578,571)	\$ -	\$ 44,972,993

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES

General government	\$ 102,732
Public safety	374,836
Highways and streets	1,409,246
Culture and recreation	210,926

DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES

\$ 2,097,740

5. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees; illnesses of employees; and natural disasters. These risks are provided for through insurance from private insurance companies. The Village currently reports all its risk management activities in the General Fund and Waterworks and Sewerage Fund. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

6. SHORT-TERM DEBT

Changes in Short-Term Liabilities

During the year ended April 30, 2013, the following changes occurred in short-term liabilities:

	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
General Obligation Bond Series of 2012A (\$505,000 dated July 26, 2012; maturing October 15, 2012; payable in annual installments; interest rate of 3.0%)	Debt Service	\$ -	\$ 505,000	\$ 505,000	\$ -	\$ -
TOTAL		\$ -	\$ 505,000	\$ 505,000	\$ -	\$ -

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT

a. General Obligation TIF Alternate Revenue Bonds

The Village has issued TIF Alternate Revenue Source Bonds for which they have pledged future revenue streams. The Series 2009A, B and C, the 2011B and Series 2012 General Obligation TIF Alternate Revenue Source Bonds, issued for various TIF improvements, are payable from a pledge of the Village's sales tax revenues, with a remaining total pledge of \$18,940,000 and the bonds maturing between December 15, 2020 and February 1, 2029. During the current fiscal year, the pledge of sales tax revenues of \$839,725 was approximately 10.58% of total sales tax revenues.

General obligation tax increment financing alternate revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
General Obligation TIF Alternate Revenue Bonds Series of 2003A (\$4,200,000 dated March 17, 2003; maturing December 15, 2021, payable in annual installments; interest rates from 3.625% to 3.750%)	Debt Service	\$ 2,650,000	\$ -	\$ 2,650,000	\$ -	\$ -
General Obligation TIF Alternate Revenue Bonds Series of 2009A (\$7,830,000 dated April 1, 2009; maturing February 1, 2029, payable in annual installments; interest rates from 3.30% to 6.15%)	TIF Debt Service	7,800,000	-	65,000	7,735,000	100,000
General Obligation TIF Alternate Revenue Refunding Bonds Series of 2009B (\$1,525,000 dated April 17, 2009; maturing December 15, 2020; payable in annual installments; interest rates from 4.10% to 5.10%)	TIF Debt Service	1,525,000	-	-	1,525,000	-
General Obligation TIF Alternate Revenue Refunding Bonds Series of 2009C (\$4,255,000 dated April 1, 2009; maturing December 15, 2024, payable in annual installments; interest rates from 4.00% to 4.20%)	TIF Debt Service	4,255,000	-	-	4,255,000	-
General Obligation TIF Alternate Revenue Refunding Bonds Series of 2011B (\$2,800,000 dated April 21, 2011; maturing December 15, 2021, payable in annual installments; interest rates from 1.88% to 4.25%)	TIF Debt Service	2,800,000	-	-	2,800,000	265,000

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

a. General Obligation TIF Alternate Revenue Bonds (Continued)

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
General Obligation TIF Alternate Revenue Refunding Bonds Series of 2011C (\$1,205,000 dated April 21, 2011; maturing December 15, 2021; payable in annual installments; interest rates from 2.00% to 4.25%)	TIF Debt Service	\$ 1,205,000	\$ -	\$ -	\$ 1,205,000	\$ 120,000
General Obligation TIF Alternate Revenue Refunding Bonds Series of 2012 (\$2,650,000 dated August 6, 2012; maturing December 15, 2021; payable in annual installments; interest rate of 2.00%)	TIF Debt Service	\$ -	\$ 2,650,000	\$ 25,000	\$ 2,625,000	\$ 255,000
TOTAL		\$ 20,235,000	\$ 2,650,000	\$ 2,740,000	\$ 20,145,000	\$ 740,000

b. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
General Obligation Bond Series of 2008A (\$4,265,000 dated August 1, 2008; maturing January 1, 2020, payable in annual installments; interest rates from 3.5% to 5.0%)	Debt Service	\$ 3,455,000	\$ -	\$ 370,000	\$ 3,085,000	\$ 385,000
TOTAL		\$ 3,455,000	\$ -	\$ 370,000	\$ 3,085,000	\$ 385,000

c. TIF Revenue Bonds

The Village issues bonds where the Village pledges incremental tax income derived from a separately created tax increment financing district. These bonds are not an obligation of the government and are secured by the incremental tax revenue generated within the district. Tax increment bonds outstanding are as follows:

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

c. TIF Revenue Bonds (Continued)

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
TIF Revenue Bonds Series of 2005A (\$8,500,000 dated August 1, 2005; maturing December 15, 2024, payable in annual installments; interest rates from 3.75% to 4.00%)	TIF Debt Service	\$ 7,550,000	\$ -	\$ -	\$ 7,550,000	\$ 375,000
TIF Revenue Bonds Series of 2005B (\$1,500,000 dated April 15, 2003; maturing December 15, 2014, payable in annual installments; interest rates from 4.30% to 4.80%)	TIF Debt Service	365,000	-	140,000	225,000	125,000
TOTAL		\$ 7,915,000	\$ -	\$ 140,000	\$ 7,775,000	\$ 500,000

d. General Obligation Waterworks and Sewerage Alternate Revenue Bonds

The Village has issued General Obligation Waterworks and Sewerage Alternate Revenue Source Bonds for which they have pledged future revenue streams. The Series 2006 General Obligation Waterworks and Sewerage Alternate Revenue Source Bonds, issued for various water and sewerage system improvements, are payable from a pledge of the Village's water and sewerage fees, with a remaining total pledge of \$975,000 and the bonds maturing December 15, 2014. During the current fiscal year, the pledge of water and sewerage fees of \$757,200 was approximately 17.18% of total water and sewerage fees.

General obligation waterworks and sewerage alternate revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
General Obligation Waterworks and Sewerage Alternate Revenue Bond Series of 2002 (\$685,000 dated March 18, 2002; maturing December 15, 2012, payable in annual installments; interest rates from 4.00% to 4.25%)	Waterworks and Sewerage	\$ 240,000	\$ -	\$ 240,000	\$ -	\$ -
General Obligation Waterworks and Sewerage System Revenue Bond Series of 2006 (\$2,050,000 dated May 1, 2006; maturing December 15, 2014; payable in annual installments; interest rate of 4.0%)	Waterworks and Sewerage	1,425,000	-	450,000	975,000	700,000
TOTAL		\$ 1,665,000	\$ -	\$ 690,000	\$ 975,000	\$ 700,000

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

d. General Obligation Waterworks and Sewerage Alternate Revenue Bonds (Continued)

Water and sewerage fees are pledged for the retirement of the 2006 Alternate Revenue Bonds. Property taxes have been abated to date.

e. Illinois EPA Loans

The Village entered into loan agreements with the Illinois EPA for the construction of waterworks and sewerage capital assets. Illinois EPA loans currently outstanding are as follows:

Issue	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
Illinois EPA loan of 2006 , due in annual installments of \$65,107, including interest at 2.5% through December 16, 2026	Debt Service	\$ 1,611,296	\$ -	\$ 90,494	\$ 1,520,802	\$ 92,771
Illinois EPA loan of 2008 , due in annual installments of \$56,600, including interest at 1.25% through August 11, 2028	Debt Service	1,521,675	1,137	75,599	1,447,213	77,500
TOTAL		\$ 3,132,971	\$ 1,137	\$ 166,093	\$ 2,968,015	\$ 170,271

f. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Governmental Activities

Fiscal Year Ending April 30,	General Obligation TIF Alternate Revenue Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2014	\$ 740,000	\$ 871,603	\$ 385,000	\$ 136,550
2015	815,000	856,478	395,000	121,150
2016	890,000	836,340	420,000	105,350
2017	1,075,000	810,503	435,000	84,350
2018	1,260,000	775,291	460,000	62,600
2019 - 2023	8,550,000	2,968,220	990,000	59,800
2024 - 2028	5,985,000	1,069,195	-	-
2029	830,000	51,045	-	-
TOTAL	\$ 20,145,000	\$ 8,238,675	\$ 3,085,000	\$ 569,800

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

f. Debt Service Requirements to Maturity (Continued)

Governmental Activities (Continued)

Fiscal Year Ending April 30,	TIF Revenue Bonds			Total	
	Principal	Interest	Principal	Interest	
2014	\$ 500,000	\$ 307,864	\$ 1,625,000	\$ 1,316,017	
2015	525,000	287,926	1,735,000	1,265,554	
2016	550,000	267,188	1,860,000	1,208,878	
2017	575,000	246,562	2,085,000	1,141,415	
2018	600,000	225,000	2,320,000	1,062,891	
2019 - 2023	3,425,000	744,000	12,965,000	3,772,020	
2024 - 2028	1,600,000	97,000	7,585,000	1,166,195	
2029	-	-	830,000	51,045	
TOTAL	\$ 7,775,000	\$ 2,175,540	\$ 31,005,000	\$ 10,984,015	

Business-Type Activities

Fiscal Year Ending April 30,	General Obligation						Total	
	Waterworks and Sewerage		Illinois EPA Loans					
	Principal	Interest	Principal	Interest	Principal	Interest		
2014	\$ 700,000	\$ 39,000	\$ 170,271	\$ 73,143	\$ 870,271	\$ 112,143		
2015	275,000	11,000	174,555	68,859	449,555	79,859		
2016	-	-	178,946	64,468	178,946	64,468		
2017	-	-	183,447	59,967	183,447	59,967		
2018	-	-	188,062	55,352	188,062	55,352		
2019 - 2023	-	-	1,013,700	203,369	1,013,700	203,369		
2024 - 2028	-	-	1,003,133	70,236	1,003,133	70,236		
2029 - 2036	-	-	55,901	699	55,901	699		
TOTAL	\$975,000	\$ 50,000	\$ 2,968,015	\$ 596,093	\$ 3,943,015	\$ 646,093		

g. Capital Leases

During fiscal year 2011, the Village entered into a capital lease obligation for phone equipment. The interest rate for the lease is 9.10%.

The cost of equipment acquired through capital lease and included in governmental activities is \$374,587.

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

g. Capital Leases (Continued)

The following is a schedule of future minimum lease payments under the capital lease and the present value of the minimum lease payments:

<u>Fiscal Year Ending</u>	
2014	\$ 89,911
2015	89,911
2016	55,555
2017	55,555
2018	<u>54,190</u>
Total minimum lease payments	345,122
Amount representing interest	<u>31,559</u>
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	<u>\$ 313,563</u>

h. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities:

		Fund Debt Retired By	Balances May 1,	Additions	Reductions	Balances April 30	Current Portion
GOVERNMENTAL ACTIVITIES							
General Obligation TIF Alternate Revenue Bonds	Debt Service Debt		\$ 20,235,000	\$ 2,650,000	\$ 2,740,000	\$ 20,145,000	\$ 740,000
General obligation bonds	Service Debt		3,455,000	-	370,000	3,085,000	385,000
TIF Alternate Revenue Bonds Unamortized premium (discount) on debt issuance	Service N/A		7,915,000	-	140,000	7,775,000	500,000
Compensated absences	General		(15,449)	83,025	2,286	65,290	7,961
Capital lease obligation	General		1,639,277	443,374	327,855	1,754,796	350,959
Net pension obligation	General		89,902	251,892	28,231	313,563	76,837
Other postemployment benefit	General		5,446,305	-	91,199	5,355,106	-
			102,663	23,667	-	126,330	-
TOTAL GOVERNMENTAL ACTIVITIES			\$ 38,867,698	\$ 3,451,958	\$ 3,699,571	\$ 38,620,085	\$ 2,060,757

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

h. Changes in Long-Term Liabilities (Continued)

	Fund Debt Retired By	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
BUSINESS-TYPE ACTIVITIES						
General obligation waterworks and sewerage alternate revenue bonds	Waterworks and Sewerage	\$ 1,665,000	\$ -	\$ 690,000	\$ 975,000	\$ 700,000
Illinois EPA loans	Waterworks and Sewerage	3,132,971	1,137	166,093	2,968,015	170,271
Compensated absences	Waterworks and Sewerage	55,326	23,801	11,065	68,062	13,612
Other postemployment benefit	Waterworks and Sewerage	2,206	9,985	-	12,191	-
TOTAL BUSINESS-TYPE ACTIVITIES		\$ 4,855,503	\$ 34,923	\$ 867,158	\$ 4,023,268	\$ 883,883

i. Defeased Debt

On August 6, 2012, the Village issued \$2,650,000 General Obligation Refunding Bonds with an interest rate of 2% to advance refund \$2,650,000 of outstanding General Obligation TIF Alternate Revenue Bonds Series 2003A with an average interest rate of 3.78%. The net proceeds of \$2,674,286 (after payment of \$58,739 in underwriting fees, insurance and other issuance costs) were used to purchase government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2003A Series bonds. As a result, the 2003A Series bonds are considered to be defeased and the liability for those bonds has been removed from the statement of net position. As a result of the refunding, the Village will realize a cash flow savings of \$ 250,220, resulting in an economic gain of \$ 252,292.

In prior years, the Village defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the Village's financial statements. Outstanding General Obligation Police Building Bonds of \$3,000,000 are considered defeased. \$2,650,000 remains outstanding at April 30, 2013.

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

j. Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979.

ASSESSED VALUATION - 2012	<u>\$ 792,516,253</u>
Legal debt limit - 8.625% of assessed value	68,354,527
Amount of debt applicable to limit	-
General obligation bonds	<u>3,085,000</u>
LEGAL DEBT MARGIN	<u>\$ 65,269,527</u>

8. INTERFUND ASSETS/LIABILITIES

a. Interfund Transfers

Transfers From	Transfers To	Amount
Motor Fuel Tax	Capital Improvements	\$ 400,000
TIF Tax Allocation	Downtown TIF	500,000
TIF Tax Allocation	TIF Debt Service	533,400
Non-Home Rule Sales Tax	Non-Home Rule Capital	<u>86,553</u>
TOTAL		<u>\$ 1,519,953</u>

The purpose of significant transfers to/from other funds is as follows:

- \$400,000 transferred from the Motor Fuel Tax Fund to the Capital Improvements Fund for roadway improvements.
- \$500,000 transferred from the TIF Tax Allocation Fund to the Downtown TIF Fund for future TIF capital projects and \$533,400 from the TIF Tax Allocation Fund to the TIF Debt Service Fund for principal and interest payments on General Obligation TIF alternate revenue and TIF alternate revenue bonds.
- \$86,553 transferred from the Non-Home Rule Sales Tax Fund to the Capital Improvements Fund as the Non-Home Rule Sales Tax Fund was closed out and the activity is tracked in the Capital Improvements Fund instead.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. INTERFUND ASSETS/LIABILITIES (Continued)

b. Due to/from Other Funds

Due from/to other funds at April 30, 2013 consisted of the following:

Receivable Fund	Payable Fund	Amount
General	Motor Fuel Tax	\$ 75,787
Waterworks and Sewerage	Special Service Area	<u>15,903</u>
TOTAL		\$ 91,690

The due to/from other funds represent temporary financing that will be repaid within one year.

c. Advance to/from Other Funds

Advances to/from other funds at April 30, 2013 consisted of the following:

Receivable Fund	Payable Fund	Amount
General	TIF Tax Allocation	\$ 1,270,000
TOTAL		\$ 1,270,000

The advances to/from other funds represent amounts advanced to fund TIF debt service due to cash flow issues in the fund. This amount will be repaid.

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, to be immaterial.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental and business-type activities.

b. Benefits Provided

The Village provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans. Elected officials are eligible for benefits if they qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Village's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Village's plan becomes secondary.

All retirees contribute 100% of the actuarially determined premium to the plan. For the fiscal year ending April 30, 2013, retirees contributed \$125,321. Active employees do not contribute to the plan until retirement.

c. Membership

At April 30, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	12
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>137</u>
 TOTAL	 <u>149</u>
Participating employers	<u>1</u>

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Funding Policy

The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The Village first had an actuarial valuation performed for the plan as of May 1, 2009 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended April 30, 2009. The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the last three years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2011	\$ 56,091	\$ 28,475	50.8%	\$ 80,011
2012	51,721	26,863	51.9%	104,869
2013	97,169	63,517	65.4%	138,521

The net OPEB obligation as of April 30, 2013 was calculated as follows:

Annual required contribution	\$ 96,470
Interest on net OPEB obligation	4,195
Adjustment to annual required contribution	<u>(3,496)</u>
Annual OPEB cost	97,169
Contributions made	<u>63,517</u>
Increase in net OPEB obligation	33,652
Net OPEB obligation, beginning of year	<u>104,869</u>
NET OPEB OBLIGATION, END OF YEAR	\$ 138,521

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Funded Status and Funding Progress - The funded status of the plan as of April 30, 2013 was as follows:

Actuarial accrued liability (AAL)	\$ 1,512,374
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,512,374
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 14,608,634
UAAL as a percentage of covered payroll	10.35%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2012 actuarial valuation (most recent valuation date), the entry-age normal actuarial cost method was used. The actuarial assumptions included 4.0% investment rate of return and a healthcare cost trend rate of 8.0% with an ultimate rate of 6.0 %. Both rates include a 3.0% inflation assumption and 4.0% wage inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at May 1, 2013 was 30 years.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan which is a single-employer pension plan and the Firefighters' Pension Plan which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police and Firefighters' Pension Plans issue separate financial reports which may be obtained by writing them at the Village of Lake Zurich Village Hall. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for IMRF as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org.

a. Plan Descriptions and Provisions

Illinois Municipal Retirement Fund

All employees (other than those covered by the Police or Firefighters' Pension Plans) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter.

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the calendar 2013 and 2012 was 13.71% and 12.88% of covered payroll, respectively.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions and Provisions (Continued)

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contributions levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and can be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a pension trust fund. At April 30, 2012 (most recent data available), the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	14
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	28
Nonvested	6
TOTAL	48

The following is a summary of the Police Pension Plan as provided for in Illinois Compiled Statutes.

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions and Provisions (Continued)

Police Pension Plan (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten 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 within 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 is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at 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 3.00% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the Police Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. For the year ended April 30, 2013, the Village's contribution was 69.48% of covered payroll.

Firefighters' Pension Plan

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and can be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund. At April 30, 2012 (most recent data available), the Firefighters' Pension Plan membership consisted of:

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions and Provisions (Continued)

Firefighters' Pension Plan (Continued)

Retirees and beneficiaries currently receiving benefits	7
Terminated employees entitled to benefits but not yet receiving them	2
Current employees	
Vested	44
Nonvested	11
TOTAL	64

The following is a summary of the Firefighters' Pension Plan as provided for in Illinois Compiled Statutes.

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions and Provisions (Continued)

Firefighters' Pension Plan (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten 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 firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter 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 3.00% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. For the year ended April 30, 2013, the Village's contribution was 29.65% of covered payroll.

b. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting - The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments - Investments are reported at fair value. Investment income is recognized as earned.

Gains and losses on sales and exchanges of fixed income securities are recognized on the transaction date.

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Summary of Significant Accounting Policies and Plan Asset Matters (Continued)

Significant Investments - There are no significant investments (other than U.S. Government guaranteed obligations) in any one organization that represent 5.00% or more of plan net position for either the Police or Firefighters' Pension Plans, except as below. Information for the IMRF is not available.

Plan	Organization	Amount
Police Pension	Vanguard 500	\$ 1,295,854
	T. Rowe Price Growth	1,268,447
	LSV Value	978,475
	Pioneer Equity Income	968,839
		<hr/>
		\$ 4,511,615
Plan	Organization	Amount
Firefighters' Pension	Fidelity Advisor New Insights	\$ 1,554,082
	American Beacon Large Cap Value	<hr/> 1,391,379
		<hr/> \$ 2,945,460

Related Party Transactions - There were no securities of the employer or any other related parties included in plan assets, including any loans.

Administrative costs for the Police Pension Plan are financed primarily through investment earnings.

c. Annual Pension Cost

	Illinois Municipal Retirement	Police Pension	Firefighters' Pension
Actuarial valuation date	December 31, 2012	April 30, 2012	April 30, 2012
Actuarial cost method	Entry-age Normal	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	Market Value	Market Value

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Cost (Continued)

	Illinois Municipal Retirement	Police Pension	Firefighters' Pension
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	30 Years, Open	29 Years, Closed	29 Years, Closed
Significant actuarial assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	6.75% Compounded Annually	6.75% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	3.50% Compounded Annually	3.50% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	3.00%	3.00%
d) Postretirement benefit increases	3.00%	3.00%	3.00%

Employer annual pension cost (APC) actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	For Fiscal Year	Illinois Municipal Retirement	Police Pension	Firefighters' Pension
Annual pension cost (APC)	2011	\$ 663,227	\$ 1,087,553	\$ 1,168,828
	2012	695,917	1,281,181	1,275,604
	2013	715,341	1,178,555	1,334,559
Actual contribution	2011	\$ 663,227	\$ 861,471	\$ 933,261
	2012	695,917	1,235,081	1,226,383
	2013	715,341	1,142,537	1,461,776
Percentage of APC contributed	2011	100.00%	79.21%	79.85%
	2012	100.00%	96.40%	96.14%
	2013	100.00%	96.94%	109.53%
NPO liability (asset)	2011	\$ -	\$ 2,652,419	\$ 2,698,565
	2012	-	2,698,519	2,747,786
	2013	-	2,734,537	2,620,569

VILLAGE OF LAKE ZURICH, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Cost (Continued)

The Village's annual pension cost and net pension obligation for the Police and Firefighters' Pension Plan for April 30, 2013 were as follows:

	Police Pension	Firefighters' Pension
Annual required contribution	\$ 1,137,126	\$ 1,292,373
Interest on net pension obligation (asset)	188,896	192,345
Adjustment to annual required contribution	<u>(147,467)</u>	<u>(150,159)</u>
Annual pension cost	1,178,555	1,334,559
Contributions made	<u>1,142,537</u>	<u>1,461,776</u>
Increase in net pension obligation	36,018	(127,217)
Net pension obligation, beginning of year	<u>2,698,519</u>	<u>2,747,786</u>
NET PENSION OBLIGATION, END OF YEAR	<u><u>\$ 2,734,537</u></u>	<u><u>\$ 2,620,569</u></u>

Funded Status and Funding Progress - The funded status of the plans as of December 31, 2012 for IMRF and April 30, 2012 (most recent data available) for the Police and Firefighters' Pension Plans were as follows. The actuarial assumptions used to determine the funded status of the Police and Firefighters' Pension Plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note above.

	Illinois Municipal Retirement	Police Pension	Firefighters' Pension
Actuarial accrued liability (AAL)	\$ 16,499,012	\$ 27,991,374	\$ 30,819,201
Actuarial value of plan assets	11,656,525	11,690,416	15,908,967
Unfunded actuarial accrued liability (UAAL)	4,842,487	16,300,958	14,910,234
Funded ratio (actuarial value of plan assets/AAL)	70.65%	41.76%	51.62%
Covered payroll (active plan members)	\$ 5,395,689	\$ 3,021,139	\$ 4,748,485
UAAL as a percentage of covered payroll	89.75%	539.56%	314.00%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

VILLAGE OF LAKE ZURICH, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. CONTRACTUAL COMMITMENTS

Economic Incentive Agreements

The Village has entered into economic incentive agreements with three commercial entities whereby the Village has agreed to reimburse the commercial entities through sales tax rebates. The amount of the rebates is limited to specified time period and are payable over 30 years solely from sales taxes generated by the commercial entity. The rebates are to be paid quarterly with the agreements expiring between 10 and 30 years after commencement. At April 30, 2013, the Village has accrued a rebate liability of \$77,693 for amounts collected by the state but not yet paid to the commercial entities. To date, the Village has paid \$3,160,002 to the commercial entities. One of the agreements has a stated maximum of \$600,000 while the other two agreements do not have a stated maximum.

13. SUBSEQUENT EVENT

The Village issued the 2013 Taxable General Obligation Refunding Bonds (Limited Tax) in the amount of \$537,000 in July 2013 to refund a portion of the Taxable General Obligation Funding Bonds, Series 2009A and the Obligation Refunding Bonds (Alternative Revenue Source), Series 2003A. The interest rate on the bonds is 2% and 3% and the maturity date is October 15, 2013, respectively.

The Village issued General Obligation Bonds Series 2013A in the amount of \$3,800,000 on September 4, 2013. These bonds bear an interest rate of 3.00% to 4.00% and mature in increments of \$400,000 to \$450,000 through December 15, 2023.

14. RESTATEMENTS

The Village has restated net position of governmental activities by \$(303,165) to write off unamortized bond issuance costs in accordance with the provisions of GASB Statement No. 65.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 7,997,666	\$ 7,997,666	\$ 7,868,762
Licenses and permits	635,390	635,390	669,712
Intergovernmental	8,331,356	8,331,356	9,875,107
Charges for services	6,308,524	6,308,524	6,491,618
Fines and forfeits	856,288	856,288	753,126
Investment income	6,000	6,000	16,881
Miscellaneous	553,230	553,230	1,063,834
 Total revenues	 24,688,454	 24,688,454	 26,739,040
 EXPENDITURES			
General administration	3,098,662	3,098,662	2,962,663
Public safety	18,362,247	18,362,247	18,362,605
Highways and streets	2,664,042	2,664,042	2,372,585
Culture and recreation	1,184,099	1,184,099	952,048
Economic development	22,836	22,836	28,360
 Total expenditures	 25,331,886	 25,331,886	 24,678,261
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(643,432)	(643,432)	2,060,779
 OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	251,892
 Total other financing sources (uses)	 -	 -	 251,892
 NET CHANGE IN FUND BALANCE			
	 \$ (643,432)	 \$ (643,432)	 2,312,671
 FUND BALANCE, MAY 1			
			 7,273,103
 FUND BALANCE, APRIL 30			
			 \$ 9,585,774

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIF TAX ALLOCATION FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,325,000	\$ 1,325,000	\$ 1,340,656
Interest	-	-	10,398
Miscellaneous	98,076	98,076	101,434
 Total revenues	 1,423,076	 1,423,076	 1,452,488
EXPENDITURES			
Economic development	908,147	908,147	448,647
 Total expenditures	 908,147	 908,147	 448,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 514,929	 514,929	 1,003,841
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(1,320,400)	(1,320,400)	(1,033,400)
 Total other financing sources (uses)	 (1,320,400)	 (1,320,400)	 (1,033,400)
NET CHANGE IN FUND BALANCE	 \$ (805,471)	 \$ (805,471)	 (29,559)
FUND BALANCE, MAY 1			 356,500
FUND BALANCE, APRIL 30			 \$ 326,941

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND

April 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date December 31,	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL) Entry-Age	Percentage Funded (1) / (2)	Actuarial Unfunded (Overfunded) (2) - (1)	Actuarial Accrued Liability Annual Covered Payroll	Actuarial Accrued Liability as a Percentage of Covered Payroll (4) / (5)
2007	\$ 12,106,236	\$ 13,860,429	87.34%	\$ 1,754,193	\$ 5,195,342	33.76%
2008	11,037,150	14,164,791	77.92%	3,127,641	5,328,787	58.69%
2009	11,916,709	15,697,255	75.92%	3,780,546	5,433,449	69.58%
2010	11,205,690	15,480,635	72.39%	4,274,945	5,237,306	81.62%
2011	10,403,258	15,307,649	67.96%	4,904,391	5,133,014	95.55%
2012	11,656,525	16,499,012	70.65%	4,842,487	5,395,689	89.75%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 591,986	\$ 591,986	100.00%
2009	602,248	602,248	100.00%
2010	637,863	637,863	100.00%
2011	663,227	663,227	100.00%
2012	695,917	695,917	100.00%
2013	715,341	715,341	100.00%

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
POLICE PENSION FUND

April 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Plan	Actuarial Accrued Liability (AAL)	Actuarial Percentage Funded (1) / (2)	Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	Annual Covered Payroll	Actuarial Accrued Liability as a Percentage of Covered Payroll (4) / (5)
April 30, 2008	\$ 8,774,202	\$ 19,008,281	46.16%	\$ 10,234,079	\$ 3,066,128	333.78%
2009	7,496,618	20,749,711	36.13%	13,253,093	2,720,516	487.15%
2010	8,819,170	23,663,521	37.27%	14,844,351	2,915,744	509.11%
2011	10,362,377	25,765,989	40.22%	15,403,612	2,915,744	528.29%
2012	11,690,416	27,991,374	41.76%	16,300,958	3,021,139	539.56%
2013	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 184,860	\$ 577,274	32.02%
2009	194,781	692,295	28.14%
2010	698,244	863,038	80.91%
2011	861,471	1,058,795	81.36%
2012	1,235,081	1,237,597	99.80%
2013	1,142,537	1,137,126	100.48%

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
FIREFIGHTERS' PENSION FUND

April 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Plan	Actuarial Accrued Liability (AAL)	Actuarial Percentage Funded (1) / (2)	Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	Annual Covered Payroll	Actuarial Accrued Liability as a Percentage of Covered Payroll (4) / (5)
April 30, 2008	\$ 9,203,095	\$ 17,500,606	52.59%	\$ 8,297,511	\$ 4,490,884	184.76%
2009	8,674,291	19,825,903	43.75%	11,151,612	4,519,520	246.74%
2010	11,472,268	23,155,303	49.54%	11,683,035	4,509,280	259.09%
2011	13,914,293	27,676,269	50.28%	13,761,976	4,663,741	295.08%
2012	15,908,968	30,819,201	51.62%	14,910,233	4,748,485	314.00%
2013	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 368,340	\$ 518,020	71.11%
2009	404,709	739,593	54.72%
2010	742,436	952,492	77.95%
2011	933,261	1,139,635	81.89%
2012	1,226,383	1,231,261	99.60%
2013	1,461,776	1,292,373	113.11%

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLAN

April 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date April 30,	Actuarial Value of Plan Assets	(1)	Actuarial Accrued Liability (AAL)	(2)	(4)		(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) / (5)
					(3)	Unfunded (Overfunded) Actuarial Accrued Liability Covered Payroll (5)	
2009	\$ -	\$ 1,032,756		0.00%	\$ 1,032,756	\$ 13,938,923	7.41%
2010	-	N/A		N/A	N/A	N/A	N/A
2011	-	N/A		N/A	N/A	N/A	N/A
2012	-	1,512,374		0.00%	1,512,374	14,410,729	10.49%
2013	-	N/A		N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)		Percentage Contributed
		\$		
2009	\$ 26,863	\$ 51,857		51.80%
2010	26,863	51,680		51.98%
2011	28,475	54,781		51.98%
2012	26,863	51,188		52.48%
2013	63,517	96,470		65.84%

The Village implemented GASB Statement No. 45 for the fiscal year ended April 30, 2009. Information for prior years is not available. The Village is required to have an actuarial valuation performed triennially.

N/A - actuary valuation not performed

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2013

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue (except the Foreign Fire Insurance Tax Fund), Debt Service, Capital Projects, Enterprise, Internal Service, and Pension Trust Funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the department level, or, where no departmental segregation of a fund exists, the fund level. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds. Material encumbrances outstanding at year end, if any, are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

All departments of the Village submit requests for appropriation to the Village's manager so that a budget may be prepared. The budget is prepared by fund and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and can add to, subtract from or change appropriations; but cannot change the form of the budget.

Management cannot amend the budget for individual funds without seeking the approval of the governing body.

Expenditures cannot legally exceed budgeted appropriations at the fund level, and the Board must approve any over expenditures of appropriation or transfers of appropriated amounts. During the year, no supplementary appropriations were necessary.

2. EXPENDITURES IN EXCESS OF BUDGET

Fund	Excess
Debt Service	\$ 6,465

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF LAKE ZURICH, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND BY SUBFUND

April 30, 2013

	General	Medical Self-Insurance	Vehicle Maintenance	Risk Management	Eliminations	Total
ASSETS						
Cash and investments	\$ 5,421,264	\$ 34,124	\$ 226,420	\$ 31,449	\$ -	\$ 5,713,257
Receivables - net of allowances						
Property taxes	6,825,927	-	-	-	-	6,825,927
Accounts	809,889	2,030	20,940	-	-	832,859
Accrued interest	3,279	-	-	-	-	3,279
Due from other funds	365,023	-	-	-	(289,236)	75,787
Advances due from other funds	1,270,000	-	-	-	-	1,270,000
Due from other governments	2,045,318	-	-	-	-	2,045,318
Prepaid items	39,242	30,146	-	531,193	-	600,581
Inventory	18,163	-	-	-	-	18,163
TOTAL ASSETS	\$ 16,798,105	\$ 66,300	\$ 247,360	\$ 562,642	\$ (289,236)	\$ 17,385,171
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 391,086	\$ -	\$ 51,500	\$ 14,017	\$ -	\$ 456,603
Accrued payroll	446,476	-	8,062	2,586	-	457,124
Due to other funds	-	-	-	289,236	(289,236)	-
Unearned revenue	59,743	-	-	-	-	59,743
TOTAL LIABILITIES	897,305	-	59,562	305,839	(289,236)	973,470
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes	6,825,927	-	-	-	-	6,825,927
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,723,232	-	59,562	305,839	(289,236)	7,799,397
FUND BALANCES						
Nonspendable						
Prepaid items	39,242	30,146	-	531,193	-	600,581
Inventory	18,163	-	-	-	-	18,163
Advances to other funds	1,270,000	-	-	-	-	1,270,000
Restricted						
Special Recreation	243,233	-	-	-	-	243,233
Public Safety	85,452	-	-	-	-	85,452
Unrestricted	7,418,783	36,154	187,798	(274,390)	-	7,368,345
TOTAL FUND BALANCES	9,074,873	66,300	187,798	256,803	-	9,585,774
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 16,798,105	\$ 66,300	\$ 247,360	\$ 562,642	\$ (289,236)	\$ 17,385,171

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
TAXES			
Property			
Corporate	\$ 2,265,669	\$ 2,265,669	\$ 2,150,659
Police protection	663,216	663,216	655,279
Fire protection	663,216	663,216	655,279
Ambulance	132,643	132,643	134,416
Pension	192,944	192,944	193,223
Police pension	1,137,126	1,137,126	1,142,537
Fire pension	1,453,537	1,453,537	1,461,776
SRA	179,100	179,100	184,822
Road and bridge	9,378	9,378	8,392
Telecommunication tax	1,067,837	1,067,837	1,026,166
Television franchise	181,000	181,000	211,776
Utility - electric	37,000	37,000	35,988
Utility - gas	15,000	15,000	8,449
 Total taxes	 7,997,666	 7,997,666	 7,868,762
LICENSES AND PERMITS			
Licenses			
Liquor	80,000	80,000	81,040
Other business	100,000	100,000	104,603
Permits			
Administrative plan review	111,700	111,700	133,423
Building	125,095	125,095	89,300
Electrical	32,050	32,050	42,620
Plumbing	33,060	33,060	89,240
Occupancy certificates	20,325	20,325	26,350
Park	27,500	27,500	29,334
Truck permits	8,000	8,000	7,595
Other	97,660	97,660	66,207
 Total licenses and permits	 635,390	 635,390	 669,712
INTERGOVERNMENTAL			
State income tax	1,589,284	1,589,284	1,769,156
Municipal sales	6,046,138	6,046,138	6,069,546
State replacement tax	57,000	57,000	56,224
Street maintenance reimbursement	19,000	19,000	20,898
Local use tax	290,390	290,390	311,252
Auto rental tax	2,400	2,400	5,510
Pull tax	2,350	2,350	2,239
Reimbursements			
Grants	68,500	68,500	36,758
Governmental agency	255,709	255,709	1,603,001
Training	585	585	523
 Total intergovernmental	 8,331,356	 8,331,356	 9,875,107

(This schedule is continued on the following page.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Police alarm fees	\$ 57,000	\$ 57,000	\$ 52,990
Public safety special detail	35,000	35,000	28,652
Police administration tow fees	90,000	90,000	77,180
Police Lock out fees	7,000	7,000	7,900
Fire/rescue fees			
Special detail	7,005	7,005	8,367
Ambulance fees	404,435	404,435	528,788
Service contract	4,810,479	4,810,479	4,741,342
Public education	1,500	1,500	1,390
Miscellaneous	-	-	48
Site plan review	83,950	83,950	173,788
Elevator inspections	16,580	16,580	19,595
Exterior appearance review	2,400	2,400	4,000
Subdivision applications	850	850	10,400
Planned unit development review	2,000	2,000	3,200
Printing and reproduction fees	4,250	4,250	8,879
Special use permits	5,250	5,250	9,891
Zoning text	1,000	1,000	1,925
Variances - single family	500	500	425
Variances - other	850	850	2,025
Engineering review	35,000	35,000	145,462
Watershed development	12,000	12,000	17,590
Park fees	49,100	49,100	53,309
Park program fees	579,375	579,375	507,071
Park special events	2,500	2,500	2,110
Park concessions	2,500	2,500	3,355
Vehicle maintenance fees	98,000	98,000	81,936
Total charges for services	6,308,524	6,308,524	6,491,618
FINES AND FORFEITS			
Circuit court fines	406,288	406,288	389,271
Other fines	450,000	450,000	363,855
Total fines and forfeits	856,288	856,288	753,126
INVESTMENT INCOME			
	6,000	6,000	16,881
MISCELLANEOUS			
Miscellaneous revenues	300,430	300,430	405,945
Donations	4,300	4,300	1,433
Sale of capital assets	23,000	23,000	423,576
Rent income	225,500	225,500	232,880
Total miscellaneous	553,230	553,230	1,063,834
TOTAL REVENUES	\$ 24,688,454	\$ 24,688,454	\$ 26,739,040

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
General administration	\$ 552,366	\$ 552,366	\$ 665,545
Village administration	625,982	625,982	479,170
Finance department	921,101	921,101	893,060
Building and zoning	999,213	999,213	924,888
 Total general government	 3,098,662	 3,098,662	 2,962,663
PUBLIC SAFETY			
Police department	8,382,000	8,382,000	8,048,327
Fire department	9,980,247	9,980,247	10,314,278
 Total public safety	 18,362,247	 18,362,247	 18,362,605
HIGHWAYS AND STREETS			
Public works department - general services	2,664,042	2,664,042	2,372,585
CULTURE AND RECREATION			
Parks and recreation department	1,184,099	1,184,099	952,048
ECONOMIC DEVELOPMENT			
Building and zoning	22,836	22,836	28,360
 TOTAL EXPENDITURES	 \$ 25,331,886	 \$ 25,331,886	 \$ 24,678,261

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIF TAX ALLOCATION FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
EXPENDITURES			
Personnel services			
Full-time	\$ 53,336	\$ 53,336	\$ 44,961
Overtime	500	500	174
IMRF	6,870	6,870	5,948
FICA	3,307	3,307	2,720
Medicare	773	773	636
Health insurance	12,204	12,204	11,785
Life insurance	113	113	78
Contractual services			
Legal fees	20,000	20,000	3,869
Memberships/dues/subscriptions	375	375	375
Training and business meetings	950	950	-
Professional accounting	-	-	1,000
Enhancement reimbursement	-	-	12,000
Legal notices	150	150	-
SD #95 reimbursement	595,000	595,000	250,310
Lake County real estate taxes	67,500	67,500	51,652
Electricity	21,000	21,000	13,837
Natural gas	6,000	6,000	5,721
Other professional services	86,069	86,069	26,848
Equipment rental	1,500	1,500	-
Environmental cleanup	1,000	1,000	-
Street supplies	-	-	636
Building and grounds maintenance	31,500	31,500	16,097
TOTAL EXPENDITURES	<u>\$ 908,147</u>	<u>\$ 908,147</u>	<u>\$ 448,647</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 1,032,740	\$ 1,032,740	\$ 1,041,725
Investment income	600	600	716
 Total revenues	 1,033,340	 1,033,340	 1,042,441
 EXPENDITURES			
Debt service			
Principal retirement	875,000	875,000	875,000
Interest and fiscal charges	155,562	155,562	162,027
 Total expenditures	 1,030,562	 1,030,562	 1,037,027
 NET CHANGE IN FUND BALANCE	 \$ 2,778	 \$ 2,778	 5,414
 FUND BALANCE, MAY 1			 791,581
 FUND BALANCE, APRIL 30			 \$ 796,995

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIF DEBT SERVICE FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 8,022
Miscellaneous	-	-	<u>53,379</u>
 Total revenues	 10,000	 10,000	 <u>61,401</u>
EXPENDITURES			
Debt service			
Principal retirement	205,000	205,000	230,000
Interest and fiscal charges	843,338	843,338	<u>866,925</u>
 Total expenditures	 1,048,338	 1,048,338	 <u>1,096,925</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>(1,038,338)</u>	<u>(1,038,338)</u>	<u>(1,035,524)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of refunding bonds	505,000	505,000	3,238,025
Transfer in	533,400	533,400	533,400
Payment made to bond esrow agent	-	-	<u>(2,674,286)</u>
 Total other financing sources (uses)	 1,038,400	 1,038,400	 <u>1,097,139</u>
NET CHANGE IN FUND BALANCE	<u>\$ 62</u>	<u>\$ 62</u>	<u>61,615</u>
FUND BALANCE, MAY 1			<u>588,020</u>
FUND BALANCE, APRIL 30			<u>\$ 649,635</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ 1,397,701	\$ 1,397,701	\$ 522,570
Investment income	16,100	16,100	26,244
Miscellaneous	8,200	8,200	8,321
Total revenues	<u>1,422,001</u>	<u>1,422,001</u>	<u>557,135</u>
EXPENDITURES			
Capital outlay			
Infrastructure improvements	1,167,357	1,167,357	912,540
Park improvements	181,000	181,000	38,248
Capital projects improvements	2,161,296	2,161,296	170,065
Total expenditures	<u>3,509,653</u>	<u>3,509,653</u>	<u>1,120,853</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>(2,087,652)</u>	<u>(2,087,652)</u>	<u>(563,718)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
NET CHANGE IN FUND BALANCE			
	<u><u>\$ (1,687,652)</u></u>	<u><u>\$ (1,687,652)</u></u>	<u><u>(163,718)</u></u>
FUND BALANCE, MAY 1			
			<u>3,150,868</u>
FUND BALANCE, APRIL 30			
			<u><u>\$ 2,987,150</u></u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 5,000	\$ 5,000	\$ 4,581
Miscellaneous	- -	- -	75
 Total revenues	 5,000	 5,000	 4,656
EXPENDITURES			
Economic development	10,000	10,000	1,172
Capital outlay			
Capital projects improvements	395,000	395,000	119,118
 Total expenditures	 405,000	 405,000	 120,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(400,000)	(400,000)	(115,634)
OTHER FINANCING SOURCES (USES)			
Transfer in	787,000	787,000	500,000
 Total other financing sources (uses)	 787,000	 787,000	 500,000
NET CHANGE IN FUND BALANCE			
	\$ 387,000	\$ 387,000	384,366
 FUND BALANCE, MAY 1			 11,965,967
 FUND BALANCE, APRIL 30			 \$ 12,350,333

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Foreign Fire Tax Fund - to account for the restricted revenues and related expenditures of this source.

Hotel Tax Fund - to account for the restricted revenues and related expenditures of this source.

Motor Fuel Tax Fund - to account for activity funded by the restricted state share of tax on the use of motor fuels.

Non-Home Rule Sales Tax Fund - to account for the restricted revenues and related expenditures of this source.

Non-Home Rule Sales Tax Capital Projects Fund - to account for the revenues, expenditures and receipt of transfers assigned for improvements to Village facilities not funded by Enterprise Funds.

VILLAGE OF LAKE ZURICH, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2013

	Special Revenue Funds				Capital Projects		
	Foreign Fire Tax	Hotel Tax	Motor Fuel Tax	Non-Home Rule Sales Tax	Rule Sales Tax Capital Projects	Non-Home Capital Projects	Total
ASSETS							
Cash and investments	\$ 173,156	\$ 218,541	\$ 347,551	\$ -	\$ 330,286	\$ 1,069,534	
Accounts receivable	-	7,642	33,760	-	435,957	477,359	
Prepaid items	-	2,188	-	-	-	2,188	
TOTAL ASSETS	\$ 173,156	\$ 228,371	\$ 381,311	\$ -	\$ 766,243	\$ 1,549,081	
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 58,161	\$ -	\$ 15,835	\$ 73,996	
Due to other funds	-	-	75,787	-	-	75,787	
Total liabilities	-	-	133,948	-	15,835	149,783	
FUND BALANCES							
Restricted							
Public safety	173,156	-	-	-	-	173,156	
Capital Projects	-	-	-	-	750,408	750,408	
Highways and Streets	-	-	247,363	-	-	247,363	
Tourism	-	228,371	-	-	-	228,371	
Total fund balances	173,156	228,371	247,363	-	750,408	1,399,298	
TOTAL LIABILITIES AND FUND BALANCES	\$ 173,156	\$ 228,371	\$ 381,311	\$ -	\$ 766,243	\$ 1,549,081	

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2013

	Special Revenue Funds				Capital Projects		
	Foreign Fire Tax	Hotel Tax	Motor Fuel Tax	Non-Home Rule Sales Tax	Non-Home Rule Sales Tax	Capital Projects	Total
REVENUES							
Taxes	\$ 35,312	\$ 92,252	\$ -	\$ -	\$ 1,870,568	\$ 1,998,132	
Intergovernmental							
Motor fuel tax allocations	-	-	565,962	-	-	565,962	
Grants	-	-	8,379	-	-	8,379	
Investment income	-	130	2,085	1	420	2,636	
Total revenues	<u>35,312</u>	<u>92,382</u>	<u>576,426</u>	<u>1</u>	<u>1,870,988</u>	<u>2,575,109</u>	
EXPENDITURES							
General government	-	49,988	-	-	-	49,988	
Public safety	17,731	-	-	-	-	17,731	
Highways and streets	-	-	257,802	-	1,207,133	1,464,935	
Total expenditures	<u>17,731</u>	<u>49,988</u>	<u>257,802</u>	<u>-</u>	<u>1,207,133</u>	<u>1,532,654</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	<u>17,581</u>	<u>42,394</u>	<u>318,624</u>	<u>1</u>	<u>663,855</u>	<u>1,042,455</u>	
OTHER FINANCING SOURCES (USES)							
Transfer in	-	-	-	-	86,553	86,553	
Transfer (out)	-	-	(400,000)	(86,553)	-	(486,553)	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(400,000)</u>	<u>(86,553)</u>	<u>86,553</u>	<u>(400,000)</u>	
NET CHANGE IN FUND BALANCES							
	<u>17,581</u>	<u>42,394</u>	<u>(81,376)</u>	<u>(86,552)</u>	<u>750,408</u>	<u>642,455</u>	
FUND BALANCES, MAY 1	<u>155,575</u>	<u>185,977</u>	<u>328,739</u>	<u>86,552</u>	<u>-</u>	<u>756,843</u>	
FUND BALANCES, APRIL 30	<u>\$ 173,156</u>	<u>\$ 228,371</u>	<u>\$ 247,363</u>	<u>\$ -</u>	<u>\$ 750,408</u>	<u>\$ 1,399,298</u>	

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL TAX FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 75,000	\$ 75,000	\$ 92,252
Investment income	50	50	130
 Total revenues	 75,050	 75,050	 92,382
 EXPENDITURES			
General government	58,800	58,800	49,988
 Total expenditures	 58,800	 58,800	 49,988
 NET CHANGE IN FUND BALANCE	 \$ 16,250	 \$ 16,250	 42,394
 FUND BALANCE, MAY 1			 185,977
 FUND BALANCE, APRIL 30			 \$ 228,371

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allocations	\$ 494,317	\$ 494,317	\$ 565,962
Grants	-	-	8,379
Investment income	1,700	1,700	2,085
Miscellaneous	200	200	-
	<hr/>	<hr/>	<hr/>
Total revenues	496,217	496,217	576,426
EXPENDITURES			
Highways and Streets	323,000	323,000	257,802
	<hr/>	<hr/>	<hr/>
Total expenditures	323,000	323,000	257,802
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	173,217	173,217	318,624
OTHER FINANCING SOURCES (USES)			
Transfer (out)	(400,000)	(400,000)	(400,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(400,000)	(400,000)	(400,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (226,783)	\$ (226,783)	(81,376)
FUND BALANCE, MAY 1			328,739
FUND BALANCE, APRIL 30			\$ 247,363

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-HOME RULE SALES TAX FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 120,621	\$ 120,621	\$ -
Investment income	-	-	1
 Total revenues	 120,621	 120,621	 1
EXPENDITURES			
Highways and Streets	-	-	-
 Total expenditures	 -	 -	 -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 120,621	 120,621	 1
OTHER FINANCING SOURCES (USES)			
Transfer (out)	-	-	(86,553)
 Total other financing sources (uses)	 -	 -	 (86,553)
NET CHANGE IN FUND BALANCE	 \$ 120,621	 \$ 120,621	 (86,552)
FUND BALANCE, MAY 1			 86,552
FUND BALANCE, APRIL 30		 \$ -	

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-HOME RULE SALES TAX CAPITAL PROJECTS**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,729,149	\$ 1,729,149	\$ 1,870,568
Investment income	1,500	1,500	420
 Total revenues	 1,730,649	 1,730,649	 1,870,988
EXPENDITURES			
Highways and Streets	1,455,380	1,455,380	1,207,133
 Total expenditures	 1,455,380	 1,455,380	 1,207,133
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 275,269	 275,269	 663,855
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	86,553
 Total other financing sources (uses)	 -	 -	 86,553
NET CHANGE IN FUND BALANCE	\$ 275,269	\$ 275,269	750,408
FUND BALANCE, MAY 1			-
FUND BALANCE, APRIL 30			\$ 750,408

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 4,300,994	\$ 4,300,994	\$ 4,406,318
Total operating revenues	4,300,994	4,300,994	4,406,318
OPERATING EXPENSES			
Administration	1,116,452	1,116,452	1,115,090
Operations	2,817,624	2,817,624	2,079,514
Depreciation	-	-	1,657,944
Total operating expenses	3,934,076	3,934,076	4,852,548
OPERATING INCOME (LOSS)	366,918	366,918	(446,230)
NONOPERATING REVENUES (EXPENSES)			
Sale of fixed assets	2,500	2,500	-
Connection fees	350,000	350,000	377,881
Grants	350,000	350,000	110,136
Investment income	3,000	3,000	3,660
Interest and fiscal charges	(144,516)	(144,516)	(133,944)
Total nonoperating revenues (expenses)	560,984	560,984	357,733
CHANGE IN NET POSITION	\$ 927,902	\$ 927,902	(88,497)
NET POSITION, MAY 1			42,346,958
NET POSITION, APRIL 30			\$ 42,258,461

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND**

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Water charges	\$ 2,394,888	\$ 2,394,888	\$ 2,470,188
Sewer charges	1,678,356	1,678,356	1,646,183
Meter sales	17,500	17,500	23,480
Late fees	79,500	79,500	97,377
Wastewater service agreements	130,000	130,000	167,876
Inspection fees	500	500	1,150
Other	250	250	64
 TOTAL OPERATING REVENUES	 \$ 4,300,994	 \$ 4,300,994	 \$ 4,406,318

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Personnel services	\$ 614,620	\$ 614,620	\$ 668,125
Contractual services	434,882	434,882	397,237
Commodities	66,950	66,950	49,728
TOTAL ADMINISTRATION	\$ 1,116,452	\$ 1,116,452	\$ 1,115,090
OPERATIONS			
Water production and storage			
Personnel services	\$ 188,383	\$ 188,383	\$ 164,048
Contractual services	205,444	205,444	130,726
Commodities	539,450	539,450	377,924
Total water production and storage	933,277	933,277	672,698
Water distribution			
Personnel services	239,823	239,823	234,367
Contractual services	34,006	34,006	31,066
Commodities	63,950	63,950	50,853
Total water distribution	337,779	337,779	316,286
Meter reading			
Personnel services	159,605	159,605	151,299
Contractual services	33,823	33,823	26,573
Commodities	27,368	27,368	29,326
Total meter reading	220,796	220,796	207,198
Industrial pretreatment monitoring			
Personnel services	30,114	30,114	24,033
Contractual services	7,350	7,350	4,788
Commodities	250	250	-
Total industrial pretreatment monitoring	37,714	37,714	28,821
Interceptor sewer			
Personnel services	148,228	148,228	117,922
Contractual services	69,833	69,833	83,427
Commodities	16,500	16,500	3,718
Total interceptor sewer	234,561	234,561	205,067

(This schedule is continued on the following page.)

VILLAGE OF LAKE ZURICH, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Lift stations			
Personnel services	\$ 178,493	\$ 178,493	\$ 167,259
Contractual services	47,153	47,153	69,870
Commodities	78,400	78,400	49,450
	<hr/>	<hr/>	<hr/>
Total lift stations	304,046	304,046	286,579
Collection system			
Personnel services	174,998	174,998	154,467
Contractual services	70,453	70,453	52,491
Commodities	26,250	26,250	4,410
	<hr/>	<hr/>	<hr/>
Total collection system	271,701	271,701	211,368
Capital outlay and maintenance			
Less nonoperating items	557,123	557,123	230,870
Capital assets capitalized	(79,373)	(79,373)	(79,373)
	<hr/>	<hr/>	<hr/>
TOTAL OPERATIONS	\$ 2,817,624	\$ 2,817,624	\$ 2,079,514
DEPRECIATION			
	<hr/>	<hr/>	<hr/>
DEBT SERVICE			
Principal retirement	\$ 856,094	\$ 856,094	\$ -
Interest and fiscal charges	144,516	144,516	133,944
	<hr/>	<hr/>	<hr/>
Subtotal	1,000,610	1,000,610	133,944
Less nonoperating items			
Debt service	(1,000,610)	(1,000,610)	(133,944)
	<hr/>	<hr/>	<hr/>
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -

(See independent auditor's report.)

FIDUCIARY FUNDS

VILLAGE OF LAKE ZURICH, ILLINOIS

COMBINING STATEMENT OF NET PLAN POSITION
PENSION TRUST FUNDS

For the Year Ended April 30, 2013

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 10,000	\$ 4,760	\$ 14,760
Investments			
U.S. Treasury obligations	1,199,768	812,702	2,012,470
U.S. agencies securities	4,073,269	4,441,243	8,514,512
Mutual funds	7,274,813	7,754,512	15,029,325
Common stocks	-	1,958,895	1,958,895
Corporate bonds	-	2,498,428	2,498,428
State and local obligations	777,522	886,034	1,663,556
Money market funds	103,183	173,513	276,696
Insurance contracts	-	284,255	284,255
Receivables			
Accrued interest	40,777	113,548	154,325
Prepaids	517	1,057	1,574
 Total assets	 13,479,849	 18,928,947	 32,408,796
 LIABILITIES			
Accounts payable	1,110	8,505	9,615
 Total liabilities	 1,110	 8,505	 9,615
 NET POSITION HELD IN TRUST FOR PENSION BENEFITS	 \$ 13,478,739	 \$ 18,920,442	 \$ 32,399,181

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
PENSION TRUST FUNDS**

For the Year Ended April 30, 2013

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions - employer	\$ 1,142,537	\$ 1,461,776	\$ 2,604,313
Contributions - employee	309,867	456,036	765,903
 Total contributions	 1,452,404	 1,917,812	 3,370,216
 Investment income			
Net appreciation in fair value of investments	802,831	1,011,833	1,814,664
Interest earned on investments	393,668	611,655	1,005,323
 Total investment income	 1,196,499	 1,623,488	 2,819,987
Less investment expense	(37,475)	(41,433)	(78,908)
 Net investment income	 1,159,024	 1,582,055	 2,741,079
 Total additions	 2,611,428	 3,499,867	 6,111,295
 DEDUCTIONS			
Benefits and refunds			
Pension payments and refunds	793,863	433,474	1,227,337
Administrative	29,242	54,918	84,160
 Total deductions	 823,105	 488,392	 1,311,497
 CHANGE IN NET POSITION	 1,788,323	 3,011,475	 4,799,798
 NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
May 1	11,690,416	15,908,967	27,599,383
 April 30	 \$ 13,478,739	 \$ 18,920,442	 \$ 32,399,181

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended April 30, 2013

	Balances May 1	Additions	Deductions	Balances April 30
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 2,198,686	\$ 4,922,371	\$ 4,783,427	\$ 2,337,630
Receivables				
Other	27,653	127,112	137,376	17,389
TOTAL ASSETS	\$ 2,226,339	\$ 5,049,483	\$ 4,920,803	\$ 2,355,019
LIABILITIES				
Accounts payable	\$ 18,788	\$ 1,224,479	\$ 814,895	\$ 428,372
Due to other funds	-	15,903	-	15,903
Deposits payable	2,207,551	927,017	1,223,824	1,910,744
TOTAL LIABILITIES	\$ 2,226,339	\$ 2,167,399	\$ 2,038,719	\$ 2,355,019
1. Escrow Performance				
ASSETS				
Cash and investments	\$ 2,198,686	\$ 4,016,688	\$ 4,314,849	\$ 1,900,525
Receivables				
Other	27,653	127,112	137,376	17,389
TOTAL ASSETS	\$ 2,226,339	\$ 4,143,800	\$ 4,452,225	\$ 1,917,914
LIABILITIES				
Accounts payable	\$ 18,788	\$ 759,053	\$ 770,671	\$ 7,170
Deposits payable	2,207,551	927,017	1,223,824	1,910,744
TOTAL LIABILITIES	\$ 2,226,339	\$ 1,686,070	\$ 1,994,495	\$ 1,917,914
2. Special Service Areas				
ASSETS				
Cash and investments	\$ -	\$ 905,683	\$ 468,578	\$ 437,105
TOTAL ASSETS	\$ -	\$ 905,683	\$ 468,578	\$ 437,105
LIABILITIES				
Accounts payable	\$ -	\$ 465,426	\$ 44,224	\$ 421,202
Due to other funds	-	15,903	-	15,903
TOTAL LIABILITIES	\$ -	\$ 481,329	\$ 44,224	\$ 437,105

(See independent auditor's report.)

SUPPLEMENTAL DATA

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION TIF ALTERNATE REVENUE BONDS SERIES OF 2009A

April 30, 2013

Date of Issue	April 1, 2009
Date of Maturity	February 1, 2029
Authorized Issue	\$7,830,000
Denomination of Bonds	\$5,000
Interest Rates	3.30% to 6.15%
Interest Dates	August 1 and February 1
Principal Maturity Date	February 1

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	August 1	Amount	February 1	Amount
2012	\$ 100,000	\$ 429,764	\$ 529,764	2013	\$ 214,882	2014	\$ 214,882
2013	150,000	426,116	576,116	2014	213,058	2015	213,058
2014	200,000	420,266	620,266	2015	210,133	2016	210,133
2015	240,000	411,964	651,964	2016	205,982	2017	205,982
2016	300,000	401,404	701,404	2017	200,702	2018	200,702
2017	350,000	387,456	737,456	2018	193,728	2019	193,728
2018	405,000	370,306	775,306	2019	185,153	2020	185,153
2019	515,000	349,852	864,852	2020	174,926	2021	174,926
2020	550,000	322,816	872,816	2021	161,408	2022	161,408
2021	590,000	292,564	882,564	2022	146,282	2023	146,282
2022	625,000	259,230	884,230	2023	129,615	2024	129,615
2023	660,000	223,292	883,292	2024	111,646	2025	111,646
2024	695,000	184,682	879,682	2025	92,341	2026	92,341
2025	740,000	143,330	883,330	2026	71,665	2027	71,665
2026	785,000	98,930	883,930	2027	49,465	2028	49,465
2027	830,000	51,044	881,044	2028	25,522	2029	25,522
	<u>\$ 7,735,000</u>	<u>\$ 4,773,016</u>	<u>\$ 12,508,016</u>		<u>\$ 2,386,508</u>		<u>\$ 2,386,508</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION TIF ALTERNATE REVENUE REFUNDING BONDS SERIES OF 2009B

April 30, 2013

Date of Issue	April 17, 2009
Date of Maturity	December 15, 2020
Authorized Issue	\$1,525,000
Denomination of Bonds	\$5,000
Interest Rates	4.10% to 5.10%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2012	\$ -	\$ 71,825	\$ 71,825	2013	\$ 35,913	2013	\$ 35,913
2013	-	71,825	71,825	2014	35,913	2014	35,913
2014	-	71,825	71,825	2015	35,913	2015	35,913
2015	125,000	71,825	196,825	2016	35,913	2016	35,913
2016	225,000	66,700	291,700	2017	33,350	2017	33,350
2017	325,000	57,026	382,026	2018	28,513	2018	28,513
2018	425,000	42,076	467,076	2019	21,038	2019	21,038
2019	425,000	21,673	446,673	2020	10,836	2020	10,837
	<u>\$ 1,525,000</u>	<u>\$ 474,775</u>	<u>\$ 1,999,775</u>		<u>\$ 237,389</u>		<u>\$ 237,390</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION TIF ALTERNATE REVENUE REFUNDING BONDS SERIES OF 2009C

April 30, 2013

Date of Issue	April 1, 2009
Date of Maturity	December 15, 2024
Authorized Issue	\$4,255,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% to 4.20%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2012	\$ -	\$ 174,030	\$ 174,030	2013	\$ 87,015	2013	\$ 87,015
2013	-	174,030	174,030	2014	87,015	2014	87,015
2014	-	174,030	174,030	2015	87,015	2015	87,015
2015	-	174,030	174,030	2016	87,015	2016	87,015
2016	-	174,030	174,030	2017	87,015	2017	87,015
2017	-	174,030	174,030	2018	87,015	2018	87,015
2018	-	174,030	174,030	2019	87,015	2019	87,015
2019	125,000	174,030	299,030	2020	87,015	2020	87,015
2020	650,000	169,030	819,030	2021	84,515	2021	84,515
2021	1,000,000	143,030	1,143,030	2022	71,515	2022	71,515
2022	1,130,000	103,030	1,233,030	2023	51,515	2023	51,515
2023	1,350,000	56,700	1,406,700	2024	28,350	2024	28,350
	<u>\$ 4,255,000</u>	<u>\$ 1,864,030</u>	<u>\$ 6,119,030</u>		<u>\$ 932,015</u>		<u>\$ 932,015</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION TIF ALTERNATE REVENUE REFUNDING BONDS SERIES OF 2011B

April 30, 2013

Date of Issue	April 21, 2011
Date of Maturity	December 15, 2021
Authorized Issue	\$2,800,000
Denomination of Bonds	\$5,000
Interest Rates	1.88% to 4.25%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2012	\$ 265,000	\$ 104,720	\$ 369,720	2013	\$ 52,360	2013	\$ 52,360
2013	270,000	100,745	370,745	2014	50,373	2014	50,372
2014	280,000	94,670	374,670	2015	47,335	2015	47,335
2015	290,000	86,270	376,270	2016	43,135	2016	43,135
2016	305,000	76,120	381,120	2017	38,060	2017	38,060
2017	320,000	64,377	384,377	2018	32,189	2018	32,188
2018	335,000	50,938	385,938	2019	25,469	2019	25,469
2019	355,000	35,863	390,863	2020	17,932	2020	17,931
2020	380,000	19,000	399,000	2021	9,500	2021	9,500
	<u>\$ 2,800,000</u>	<u>\$ 632,703</u>	<u>\$ 3,432,703</u>		<u>\$ 316,353</u>		<u>\$ 316,350</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION TIF ALTERNATE REVENUE REFUNDING BONDS SERIES OF 2011C

April 30, 2013

Date of Issue April 21, 2011
 Date of Maturity December 15, 2021
 Authorized Issue \$1,205,000
 Denomination of Bonds \$5,000
 Interest Rates 2.00% to 4.25%
 Interest Dates June 15 and December 15
 Principal Maturity Date December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy				Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount	
2012	\$ 120,000	\$ 38,762	\$ 158,762	2013	\$ 19,381	2013	\$ 19,381	
2013	125,000	36,362	161,362	2014	18,181	2014	18,181	
2014	125,000	33,550	158,550	2015	16,775	2015	16,775	
2015	130,000	30,112	160,112	2016	15,056	2016	15,056	
2016	135,000	26,538	161,538	2017	13,269	2017	13,269	
2017	135,000	22,150	157,150	2018	11,075	2018	11,075	
2018	140,000	17,426	157,426	2019	8,713	2019	8,713	
2019	145,000	12,176	157,176	2020	6,088	2020	6,088	
2020	150,000	6,375	156,375	2021	3,188	2021	3,187	
	<u>\$ 1,205,000</u>	<u>\$ 223,451</u>	<u>\$ 1,428,451</u>		<u>\$ 111,726</u>		<u>\$ 111,725</u>	

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS
 LONG-TERM DEBT REQUIREMENTS
 GENERAL OBLIGATION REFUNDING BONDS SERIES OF 2008A

April 30, 2013

Date of Issue	August 1, 2008
Date of Maturity	January 1, 2020
Authorized Issue	\$4,265,000
Denomination of Bonds	\$5,000
Interest Rates	3.50% to 5.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	July 1	Amount	January 1	Amount
2012	\$ 385,000	\$ 136,550	\$ 521,550	2013	\$ 68,275	2014	\$ 68,275
2013	395,000	121,150	516,150	2014	60,575	2015	60,575
2014	420,000	105,350	525,350	2015	52,675	2016	52,675
2015	435,000	84,350	519,350	2016	42,175	2017	42,175
2016	460,000	62,600	522,600	2017	31,300	2018	31,300
2017	485,000	39,600	524,600	2018	19,800	2019	19,800
2018	505,000	20,200	525,200	2019	10,100	2020	10,100
	<u>\$ 3,085,000</u>	<u>\$ 569,800</u>	<u>\$ 3,654,800</u>		<u>\$ 284,900</u>		<u>\$ 284,900</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE) SERIES OF 2012

April 30, 2013

Date of Issue August 6, 2012
 Date of Maturity December 15, 2021
 Authorized Issue \$2,650,000
 Interest Rates 2.00%
 Interest Dates June 15 and December 15
 Principal Maturity Date December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 16	Amount	December 16	Amount
2014	\$ 255,000	\$ 52,500	\$ 307,500	2013	\$ 26,250	2013	\$ 26,250
2015	270,000	47,400	317,400	2014	23,700	2014	23,700
2016	285,000	42,000	327,000	2015	21,000	2015	21,000
2017	290,000	36,300	326,300	2016	18,150	2016	18,150
2018	295,000	30,500	325,500	2017	15,250	2017	15,250
2019	300,000	24,600	324,600	2018	12,300	2018	12,300
2020	305,000	18,600	323,600	2019	9,300	2019	9,300
2021	310,000	12,500	322,500	2020	6,250	2020	6,250
2022	315,000	6,300	321,300	2021	3,150	2021	3,150
	<u>\$ 2,625,000</u>	<u>\$ 270,700</u>	<u>\$ 2,895,700</u>		<u>\$ 135,350</u>		<u>\$ 135,350</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION WATERWORKS AND SEWERAGE BONDS SERIES OF 2006

April 30, 2013

Date of Issue	May 1, 2006
Date of Maturity	December 15, 2014
Authorized Issue	\$2,050,000
Denomination of Bonds	\$5,000
Interest Rates	4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2012	\$ 700,000	\$ 39,000	\$ 739,000	2013	\$ 19,500	2013	\$ 19,500
2013	275,000	11,000	286,000	2014	5,500	2024	5,500
	<u>\$ 975,000</u>	<u>\$ 50,000</u>	<u>\$ 1,025,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
IEPA LOAN OF 2006

April 30, 2013

Date of Issue October 15, 2005
 Date of Maturity December 16, 2026
 Authorized Issue \$2,000,000
 Interest Rates 2.50%
 Interest Dates June 16 and December 16
 Principal Maturity Date June 16 and December 16
 Payable at Illinois Environmental Protection Agency

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 16	Amount	December 16	Amount
2014	\$ 92,771	\$ 37,444	\$ 130,215	2013	\$ 19,010	2013	\$ 18,434
2015	95,105	35,110	130,215	2014	17,850	2014	17,260
2016	97,497	32,717	130,214	2015	16,661	2015	16,056
2017	99,950	30,265	130,215	2016	15,443	2016	14,822
2018	102,464	27,750	130,214	2017	14,193	2017	13,557
2019	105,042	25,173	130,215	2018	12,913	2018	12,260
2020	107,684	22,531	130,215	2019	11,600	2019	10,931
2021	110,393	19,822	130,215	2020	10,254	2020	9,568
2022	113,170	17,045	130,215	2021	8,874	2021	8,171
2023	116,017	14,197	130,214	2022	7,459	2022	6,738
2024	118,936	11,279	130,215	2023	6,009	2023	5,270
2025	121,927	8,287	130,214	2024	4,522	2024	3,765
2026	124,994	5,220	130,214	2025	2,998	2025	2,222
2027	114,852	2,076	116,928	2026	1,436	2026	640
	<u>\$ 1,520,802</u>	<u>\$ 288,916</u>	<u>\$ 1,809,718</u>		<u>\$ 149,222</u>		<u>\$ 139,694</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
IEPA LOAN OF 2008

April 30, 2013

Date of Issue	September 27, 2007
Date of Maturity	August 11, 2028
Authorized Issue	\$1,673,182
Interest Rates	1.25%
Interest Dates	August 11 and February 11
Principal Maturity Date	August 11 and February 11
Payable at	Illinois Environmental Protection Agency

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				August 11	Amount	February 11	Amount
2014	\$ 77,500	\$ 35,699	\$ 113,199	2013	\$ 18,090	2014	\$ 17,609
2015	79,450	33,749	113,199	2014	17,121	2015	16,628
2016	81,449	31,750	113,199	2015	16,128	2016	15,622
2017	83,498	29,702	113,200	2016	15,110	2017	14,592
2018	85,598	27,601	113,199	2017	14,066	2018	13,535
2019	87,751	25,447	113,198	2018	12,996	2019	12,451
2020	89,959	23,241	113,200	2019	11,900	2020	11,341
2021	92,222	20,977	113,199	2020	10,775	2021	10,202
2022	94,542	18,657	113,199	2021	9,622	2022	9,035
2023	96,920	16,280	113,200	2022	8,441	2023	7,839
2024	99,358	13,841	113,199	2023	7,229	2024	6,612
2025	101,858	11,341	113,199	2024	5,987	2025	5,354
2026	104,420	8,779	113,199	2025	4,714	2026	4,065
2027	107,047	6,153	113,200	2026	3,409	2027	2,744
2028	109,740	3,460	113,200	2027	2,071	2028	1,389
2029	55,901	699	56,600	2028	699		-
	<u>\$ 1,447,213</u>	<u>\$ 307,376</u>	<u>\$ 1,754,589</u>		<u>\$ 158,358</u>		<u>\$ 149,018</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
TIF REVENUE BONDS SERIES OF 2005A

April 30, 2013

Date of Issue	July 18, 2005
Date of Maturity	December 15, 2024
Authorized Issue	\$8,500,000
Denomination of Bonds	\$5,000
Interest Rates	3.75% - 4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			June 15	Interest Due on		
	Principal	Interest	Total		Amount	December 15	Amount
2012	\$ 375,000	\$ 297,188	\$ 672,188	2013	\$ 148,594	2013	\$ 148,594
2013	425,000	283,126	708,126	2014	141,563	2014	141,563
2014	550,000	267,188	817,188	2015	133,594	2015	133,594
2015	575,000	246,562	821,562	2016	123,281	2016	123,281
2016	600,000	225,000	825,000	2017	112,500	2017	112,500
2017	625,000	201,000	826,000	2018	100,500	2018	100,500
2018	650,000	176,000	826,000	2019	88,000	2019	88,000
2019	675,000	150,000	825,000	2020	75,000	2020	75,000
2020	725,000	123,000	848,000	2021	61,500	2021	61,500
2021	750,000	94,000	844,000	2022	47,000	2022	47,000
2022	775,000	64,000	839,000	2023	32,000	2023	32,000
2023	825,000	33,000	858,000	2024	16,500	2024	16,500
	<u>\$ 7,550,000</u>	<u>\$ 2,160,064</u>	<u>\$ 9,710,064</u>		<u>\$ 1,080,032</u>		<u>\$ 1,080,032</u>

(See independent auditor's report.)

VILLAGE OF LAKE ZURICH, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
TIF REVENUE BONDS SERIES OF 2005B

April 30, 2013

Date of Issue	July 18, 2005
Date of Maturity	December 15, 2014
Authorized Issue	\$1,500,000
Denomination of Bonds	\$5,000
Interest Rates	4.30% - 4.80%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2012	\$ 125,000	\$ 10,676	\$ 135,676	2013	\$ 5,338	2013	\$ 5,338
2013	<u>100,000</u>	<u>4,800</u>	<u>104,800</u>	2014	<u>2,400</u>	2014	<u>2,400</u>
	<u><u>\$ 225,000</u></u>	<u><u>\$ 15,476</u></u>	<u><u>\$ 240,476</u></u>		<u><u>\$ 7,738</u></u>		<u><u>\$ 7,738</u></u>

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Lake Zurich's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	100-106
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	107-110
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	111-115
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	116-117
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	118-121

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF LAKE ZURICH, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	\$ 73,594,963	\$ 77,029,970	\$ 83,037,308	\$ 82,437,689	\$ 84,175,365	\$ 81,219,210	\$ 80,849,072	\$ 80,013,336	\$ 76,652,153	\$ 76,983,201
Restricted	2,687,699	1,654,521	3,531,949	2,851,206	1,852,808	1,952,723	3,262,355	3,222,374	17,592,724	18,839,037
Unrestricted	(9,766,291)	(7,089,250)	(17,037,931)	(17,600,923)	(20,215,178)	(18,868,258)	(17,511,096)	(16,028,682)	(24,640,955)	(22,946,143)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 66,516,371	\$ 71,595,241	\$ 69,531,326	\$ 67,687,972	\$ 65,812,995	\$ 64,303,675	\$ 66,600,331	\$ 67,207,028	\$ 69,603,922	\$ 72,876,095
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	\$ 40,022,303	\$ 42,723,063	\$ 43,445,971	\$ 44,411,651	\$ 43,220,026	\$ 42,163,703	\$ 41,351,561	\$ 40,968,949	\$ 41,753,593	\$ 41,029,978
Unrestricted	6,255,492	5,022,235	4,796,240	2,785,925	3,311,111	2,589,565	2,424,907	1,261,950	593,365	1,228,483
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 46,277,795	\$ 47,745,298	\$ 48,242,211	\$ 47,197,576	\$ 46,531,137	\$ 44,753,268	\$ 43,776,468	\$ 42,230,899	\$ 42,346,958	\$ 42,258,461
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 113,617,266	\$ 119,753,033	\$ 126,483,279	\$ 126,849,340	\$ 127,395,391	\$ 123,382,913	\$ 122,200,633	\$ 120,982,285	\$ 118,405,746	\$ 118,013,179
Restricted	2,687,699	1,654,521	3,531,949	2,851,206	1,852,808	1,952,723	3,262,355	3,222,374	17,592,724	18,839,037
Unrestricted	(3,510,799)	(2,067,015)	(12,241,691)	(14,814,998)	(16,904,067)	(16,278,693)	(15,086,189)	(14,766,732)	(24,047,590)	(21,717,660)
TOTAL PRIMARY GOVERNMENT	\$ 112,794,166	\$ 119,340,539	\$ 117,773,537	\$ 114,885,548	\$ 112,344,132	\$ 109,056,943	\$ 110,376,799	\$ 109,437,927	\$ 111,950,880	\$ 115,134,556

The Village implemented GASB No. 34 in fiscal year 2004.

Data Source

Audited Financial Statements

VILLAGE OF LAKE ZURICH, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
EXPENSES										
Governmental activities										
General government	\$ 2,413,846	\$ 2,442,432	\$ 2,416,410	\$ 2,675,926	\$ 3,156,278	\$ 3,529,170	\$ 2,952,818	\$ 3,396,022	\$ 3,074,208	\$ 3,140,972
Public safety	11,303,728	12,496,702	14,598,186	15,419,714	16,081,083	16,767,143	15,425,916	16,529,348	17,950,169	18,486,450
Highways and streets	4,054,985	3,486,514	3,296,350	3,311,564	3,722,055	3,972,096	4,183,379	4,021,341	4,439,375	4,290,953
Culture and recreation	1,631,428	1,770,940	1,862,749	1,868,893	2,034,648	2,242,138	1,574,777	1,332,039	1,347,279	1,205,021
Economic development	2,939,519	708,700	3,956,489	2,385,479	425,359	913,927	1,920,010	1,098,934	926,436	479,102
Interest on long-term debt	915,673	1,087,578	1,449,772	1,528,564	2,045,277	1,695,254	1,146,842	1,233,206	1,045,608	1,254,435
Total governmental activities expenses	23,259,179	21,992,866	27,579,956	27,190,140	27,464,700	29,119,728	27,203,742	27,610,890	28,783,075	28,856,933
Business-type activities										
Waterworks and sewerage	4,005,428	4,020,070	4,634,314	5,412,249	5,148,885	5,170,570	5,013,468	4,753,896	4,673,670	4,986,492
Total business-type activities expenses	4,005,428	4,020,070	4,634,314	5,412,249	5,148,885	5,170,570	5,013,468	4,753,896	4,673,670	4,986,492
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 27,264,607	\$ 26,012,936	\$ 32,214,270	\$ 32,602,389	\$ 32,613,585	\$ 34,290,298	\$ 32,217,210	\$ 32,364,786	\$ 33,456,745	\$ 33,843,425
PROGRAM REVENUES										
Governmental activities										
Charges for services										
General government	\$ 1,988,492	\$ 2,817,894	\$ 3,107,316	\$ 2,622,108	\$ 2,603,229	\$ 2,136,166	\$ 2,175,734	\$ 1,967,590	\$ 838,464	\$ 1,965,735
Public safety	5,206,007	3,767,347	5,581,866	4,434,714	4,488,006	4,560,817	5,264,203	5,643,674	6,844,127	7,205,320
Highways and streets	-	-	-	-	-	-	-	-	439,467	520,172
Culture and recreation	578,319.00	603,016	585,138	641,046	619,381	629,882	478,097	642,923	676,449	599,609
Operating grants	-	-	-	-	-	-	-	-	835,918	1,165,632
Capital grants	1,959,365	3,678,879	796,765	838,607	633,667	677,672	1,738,582	1,718,995	537,892	516
Total governmental activities program revenues	9,732,183	10,867,136	10,071,085	8,536,475	8,344,283	8,004,537	9,656,616	9,973,182	10,172,317	11,456,984
Business-type activities										
Charges for services										
Waterworks and sewerage	3,737,934	4,507,218	4,970,094	4,091,890	4,290,807	3,846,907	4,512,406	3,716,174	3,682,437	4,784,199
Capital grants	-	2,300,184.00	-	-	-	-	5,560	-	989,110	110,136
Total business-type activities program revenues	3,737,934	6,807,402	4,970,094	4,091,890	4,290,807	3,846,907	4,517,966	3,716,174	4,671,547	4,894,335
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 13,470,117	\$ 17,674,538	\$ 15,041,179	\$ 12,628,365	\$ 12,635,090	\$ 11,851,444	\$ 14,174,582	\$ 13,689,356	\$ 14,843,864	\$ 16,351,319

VILLAGE OF LAKE ZURICH, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
NET (EXPENSE) REVENUE										
Governmental activities	\$ (13,526,996)	\$ (11,125,730)	\$ (17,508,871)	\$ (18,653,665)	\$ (19,120,417)	\$ (21,115,191)	\$ (17,547,126)	\$ (17,637,708)	\$ (18,610,758)	\$ (17,399,949)
Business-type activities	(267,494)	2,787,332	335,780	(1,320,359)	(858,078)	(1,323,663)	(495,502)	(1,037,722)	(2,123)	(92,157)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE										
\$ (13,794,490)	\$ (8,338,398)	\$ (17,173,091)	\$ (19,974,024)	\$ (19,978,495)	\$ (22,438,854)	\$ (18,042,628)	\$ (18,675,430)	\$ (18,612,881)	\$ (17,492,106)	
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities										
Taxes										
Property	\$ 6,168,186	\$ 6,601,029	\$ 6,747,900	\$ 7,685,714	\$ 8,091,060	\$ 8,248,091	\$ 8,887,061	\$ 8,841,223	\$ 9,060,819	\$ 9,096,330
Intergovernmental										
Sales	4,589,414	4,976,532	4,972,070	5,296,357	5,458,214	5,592,133	5,476,150	5,793,566	7,375,471	7,940,113
State income	1,117,985	1,322,612	1,468,210	1,637,119	1,788,320	1,683,021	1,536,443	1,541,627	1,601,915	1,769,156
Other	434,417	857,267	1,336,548	958,527	815,847	825,019	592,692	734,484	2,045,202	1,445,829
Investment income	106,830	139,474	332,962	541,148	407,397	107,426	25,419	48,447	86,173	69,478
Miscellaneous	426,968	896,479	587,266	691,446	684,602	2,650,181	2,826,017	785,058	236,987	654,381
Transfers in	421,506	1,411,207	-	-	-	500,000	500,000	500,000	-	-
Total governmental activities	13,265,306	16,204,600	15,444,956	16,810,311	17,245,440	19,605,871	19,843,782	18,244,405	20,406,567	20,975,287
Business-type activities										
Property taxes	11,723	11,723	11,728	11,733	11,732	11,724	11,719	(11,706)	-	-
Investment income	55,994	79,655	149,405	263,991	179,907	34,070	6,983	3,859	10,873	3,660
Transfers (out)	(421,506)	(1,411,207)	-	-	-	(500,000)	(500,000)	(500,000)	-	-
Total business-type activities	(353,789)	(1,319,829)	161,133	275,724	191,639	(454,206)	(481,298)	(507,847)	10,873	3,660
TOTAL PRIMARY GOVERNMENT										
\$ 12,911,517	\$ 14,884,771	\$ 15,606,089	\$ 17,086,035	\$ 17,437,079	\$ 19,151,665	\$ 19,362,484	\$ 17,736,558	\$ 20,417,440	\$ 20,978,947	
CHANGE IN NET POSITION										
Governmental activities	\$ (261,690)	\$ 5,078,870	\$ (2,063,915)	\$ (1,843,354)	\$ (1,874,977)	\$ (1,509,320)	\$ 2,296,656	\$ 606,697	\$ 1,795,809	\$ 3,575,338
Business-type activities	(621,283)	1,467,503	496,913	(1,044,635)	(666,439)	(1,777,869)	(976,800)	(1,545,569)	8,750	(88,497)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION										
\$ (882,973)	\$ 6,546,373	\$ (1,567,002)	\$ (2,887,989)	\$ (2,541,416)	\$ (3,287,189)	\$ 1,319,856	\$ (938,872)	\$ 1,804,559	\$ 3,486,841	

The Village implemented GASB No. 34 in fiscal year 2004.

Data Source

Audited Financial Statements

VILLAGE OF LAKE ZURICH, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL FUND										
Reserved	\$ 798,926	\$ 796,981	\$ 791,673	\$ 815,783	\$ 835,582	\$ 1,029,890	\$ 1,107,457	\$ 1,137,365	\$ -	\$ -
Unreserved	616,104	3,445,055	3,607,077	3,290,597	2,323,035	2,167,788	2,410,450	4,024,311	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	1,888,744
Restricted	-	-	-	-	-	-	-	-	339,445	328,685
Unrestricted	-	-	-	-	-	-	-	-	5,382,483	7,368,345
TOTAL GENERAL FUND	\$ 1,415,030	\$ 4,242,036	\$ 4,398,750	\$ 4,106,380	\$ 3,158,617	\$ 3,197,678	\$ 3,517,907	\$ 5,161,676	\$ 5,721,928	\$ 9,585,774
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 5,841,511	\$ 11,593,828	\$ 15,297,012	\$ 14,804,655	\$ 13,847,115	\$ 14,010,393	\$ 15,787,496	\$ 15,710,939	\$ -	\$ -
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	31,762	59,940	151,872	259,001	-	-
Capital Project Funds	1,485,423	1,681,280	2,201,914	2,191,034	670,718	587,586	954,551	1,490,591	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	17,631,245	18,510,352
Unrestricted	-	-	-	-	-	-	-	-	(381,557)	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 7,326,934	\$ 13,275,108	\$ 17,498,926	\$ 16,995,689	\$ 14,549,595	\$ 14,657,919	\$ 16,893,919	\$ 17,460,531	\$ 17,249,688	\$ 18,510,352

Data Source

Audited Financial Statements

Note: GASB 54 was implemented in 2012.

VILLAGE OF LAKE ZURICH, ILLINOIS

GENERAL GOVERNMENTAL REVENUES BY SOURCE

Last Ten Fiscal Years

Source	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxes	\$ 6,168,186	\$ 7,522,951	\$ 8,197,567	\$ 8,997,906	\$ 9,429,834	\$ 9,585,231	\$ 10,160,886	\$ 10,667,029	\$ 12,020,367	\$ 12,249,275
Licenses and permits	1,561,404	1,556,443	1,160,733	878,610	885,010	575,208	618,304	830,107	598,732	669,712
Intergovernmental	7,486,781	7,841,434	8,573,593	8,732,610	8,696,048	8,777,845	9,343,867	8,771,807	9,445,800	10,972,018
Charges for services	5,674,514	4,259,682	6,175,199	5,030,420	5,005,354	5,005,802	5,236,050	5,804,830	6,170,629	6,491,618
Fines and forfeits	536,900	450,210	488,721	474,646	481,478	408,715	789,855	810,309	762,168	753,126
Interest income	106,830	139,474	332,962	541,148	407,397	107,426	25,419	48,447	86,174	69,478
Miscellaneous	426,968	896,479	587,266	691,446	684,602	2,650,181	2,826,017	785,058	1,045,451	1,227,043
TOTAL	\$ 21,961,583	\$ 22,666,673	\$ 25,516,041	\$ 25,346,786	\$ 25,589,723	\$ 27,110,408	\$ 29,000,398	\$ 27,717,587	\$ 30,129,321	\$ 32,432,270

Note: Includes all governmental funds

Data Source

Village records

VILLAGE OF LAKE ZURICH, ILLINOIS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

Last Ten Fiscal Years

Source	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	\$ 2,291,206	\$ 2,251,949	\$ 2,357,302	\$ 2,508,671	\$ 2,849,795	\$ 3,083,437	\$ 3,063,431	\$ 2,939,988	\$ 3,022,604	\$ 3,012,651
Public safety	11,659,477	11,836,203	13,648,751	14,389,260	15,024,150	14,471,695	14,934,390	15,670,720	17,188,744	18,380,336
Highways and streets	2,854,762	3,186,134	2,814,329	3,079,508	2,962,734	2,809,433	2,982,812	2,778,043	2,886,662	3,837,520
Culture and recreation	1,527,115	1,662,954	1,746,509	1,782,675	1,943,021	2,004,690	1,367,164	1,115,371	1,086,760	952,048
Economic development	2,939,519	708,700	3,956,489	2,385,479	425,359	913,927	1,920,010	1,098,934	925,553	478,179
Capital outlay	1,105,306	699,772	533,572	735,561	2,044,233	2,771,192	1,031,091	865,580	1,501,194	1,239,971
Debt service										
Principal	2,668,573	1,663,573	6,598,573	2,023,573	1,665,000	1,900,000	1,250,000	905,000	520,000	1,105,000
Interest and fiscal charges	882,556	989,379	1,323,726	1,554,811	2,069,288	1,933,501	901,415	1,172,426	919,876	1,028,952
TOTAL	\$ 25,928,514	\$ 22,998,664	\$ 32,979,251	\$ 28,459,538	\$ 28,983,580	\$ 29,887,875	\$ 27,450,313	\$ 26,546,062	\$ 28,051,393	\$ 30,034,657

Note: Includes all governmental funds

Data Source

Village records

VILLAGE OF LAKE ZURICH, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
REVENUES										
Taxes	\$ 6,168,186	\$ 7,522,951	\$ 8,197,567	\$ 8,997,906	\$ 9,429,834	\$ 9,585,231	\$ 10,160,886	\$ 10,667,029	\$ 12,020,367	\$ 12,249,275
Licenses and permits	1,561,404	1,556,443	1,160,733	878,610	885,010	575,208	618,304	830,107	598,732	669,712
Intergovernmental	7,486,781	7,841,434	8,573,593	8,732,610	8,696,048	8,777,845	9,343,867	8,771,807	9,445,800	10,972,018
Charges for services	5,674,514	4,259,682	6,175,199	5,030,420	5,005,354	5,005,802	5,236,050	5,804,830	6,170,629	6,491,618
Fines and forfeitures	536,900	450,210	488,721	474,646	481,478	408,715	789,855	810,309	762,168	753,126
Investment income	106,830	139,474	332,962	541,148	407,397	107,426	25,419	48,447	86,174	69,478
Miscellaneous	426,968	896,479	587,266	691,446	684,602	2,650,181	2,826,017	785,058	1,045,451	1,227,043
Total revenues	21,961,583	22,666,673	25,516,041	25,346,786	25,589,723	27,110,408	29,000,398	27,717,587	30,129,321	32,432,270
EXPENDITURES										
General government	2,291,206	2,251,949	2,357,302	2,508,671	2,849,795	3,083,437	3,063,431	2,939,988	3,022,604	3,012,651
Public safety	11,659,477	11,836,203	13,648,751	14,389,260	15,024,150	14,471,695	14,934,390	15,670,720	17,188,744	18,380,336
Highways and streets	2,854,762	3,186,134	2,814,329	3,079,508	2,962,734	2,809,433	2,982,812	2,778,043	2,886,662	3,837,520
Culture and recreation	1,527,115	1,662,954	1,746,509	1,782,675	1,943,021	2,004,690	1,367,164	1,115,371	1,086,760	952,048
Economic development	2,939,519	708,700	3,956,489	2,385,479	425,359	913,927	1,920,010	1,098,934	925,553	478,179
Capital outlay	1,105,306	699,772	533,572	735,561	2,044,233	2,771,192	1,031,091	865,580	1,501,194	1,239,971
Debt service										
Principal	2,668,573	1,663,573	6,598,573	2,023,573	1,665,000	1,900,000	1,250,000	905,000	520,000	1,105,000
Interest	882,556	989,379	1,323,726	1,554,811	2,069,288	1,933,501	901,415	1,172,426	919,876	1,028,952
Total expenditures	25,928,514	22,998,664	32,979,251	28,459,538	28,983,580	29,887,875	27,450,313	26,546,062	28,051,393	30,034,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
	(3,966,931)	(331,991)	(7,463,210)	(3,112,752)	(3,393,857)	(2,777,467)	1,550,085	1,171,525	2,077,928	2,397,613
OTHER FINANCING SOURCES (USES)										
Proceeds from bond issuance	-	7,695,964	11,843,742	2,317,145	-	18,145,000	475,000	4,445,000	-	2,650,000
Premium on bonds issued	-	-	-	-	-	170,367	-	-	-	588,025
Payment to escrow agent	-	-	-	-	-	(15,890,515)	-	(3,875,000)	-	(2,674,286)
Proceeds from capital lease obligation	-	-	-	-	-	-	-	-	-	251,892
Transfers in	421,506	1,598,207	6,507,635	-	-	8,747,910	1,375,643	1,505,934	1,713,738	1,519,953
Transfers (out)	-	(187,000)	(6,507,635)	-	-	(8,247,910)	(875,643)	(1,005,934)	(1,713,738)	(1,519,953)
Total other financing sources (uses)	421,506	9,107,171	11,843,742	2,317,145	-	2,924,852	975,000	1,070,000	-	815,631
NET CHANGE IN FUND BALANCES	\$ (3,545,425)	\$ 8,775,180	\$ 4,380,532	\$ (795,607)	\$ (3,393,857)	\$ 147,385	\$ 2,525,085	\$ 2,241,525	\$ 2,077,928	\$ 3,213,244
Debt service as a percentage of noncapital expenditures	14.31%	11.90%	24.42%	12.91%	13.86%	14.14%	8.14%	8.09%	5.37%	7.83%

Data Source

Audited Financial Statements

VILLAGE OF LAKE ZURICH, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Levy Year	Residential Property	Commercial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate
2003	\$ 494,201,355	\$ 139,929,161	\$ 634,130,516	\$ 32,647	\$ 634,163,163	1.025
2004	494,201,355	139,929,161	634,130,516	32,647	634,163,163	1.003
2005	528,188,250	142,547,903	670,736,153	33,510	670,769,663	0.907
2006	567,359,961	153,118,205	720,478,166	30,833	720,508,999	0.866
2007	600,225,289	169,303,669	769,528,958	33,174	769,562,132	0.813
2008	660,488,632	188,391,102	848,879,734	45,081	848,924,815	0.825
2009	684,983,790	200,512,583	885,496,373	61,540	885,557,913	0.804
2010	692,693,597	205,270,180	897,963,777	70,478	898,034,255	0.856
2011	670,744,254	201,024,795	871,769,049	352,395	872,121,444	0.907
2012	632,208,141	207,333,243	839,541,384	321,748	839,863,132	0.988

Data Source

Office of the County Clerk

VILLAGE OF LAKE ZURICH, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

Tax Levy Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
TAX RATES										
Village of Lake Zurich										
Corporate	0.187	0.173	0.170	0.154	0.145	0.008	0.012	0.260	0.256	0.261
Police protection	0.120	0.118	0.116	0.117	0.111	0.111	0.097	0.078	0.078	0.080
Fire protection	0.109	0.108	0.106	0.107	0.101	0.101	0.088	0.077	0.078	0.080
Ambulance	0.102	0.101	0.099	0.100	0.095	0.096	0.083	0.015	0.016	0.018
Illinois municipal retirement	0.027	0.027	0.027	0.028	0.027	0.027	0.027	0.006	0.023	0.023
Federal social security	0.108	0.107	0.105	0.106	0.1	0.096	0.094	-	-	-
Insurance	0.042	0.042	0.042	0.043	0.041	0.076	0.074	-	-	-
Debt service	0.275	0.269	0.176	0.140	0.125	0.126	0.109	0.116	0.124	0.136
Special recreation	0.013	0.012	0.020	0.023	0.022	0.021	0.020	0.021	0.022	0.023
Police pension	0.021	0.023	0.023	0.024	0.023	0.079	0.096	0.142	0.136	0.159
Firefighters' pension	0.021	0.023	0.023	0.024	0.023	0.084	0.104	0.141	0.174	0.218
Total direct tax rate	1.025	1.003	0.907	0.866	0.813	0.825	0.804	0.856	0.907	0.998
OVERLAPPING RATES										
Lake County	0.490	0.465	0.454	0.450	0.444	0.453	0.464	0.505	0.554	0.608
Lake County Forest Preserve	0.225	0.219	0.210	0.204	0.201	0.199	0.200	0.198	0.201	0.212
Ela Area Library District	0.343	0.334	0.323	0.317	0.306	0.308	0.308	0.329	0.356	0.386
School District #95	4.092	4.082	4.040	3.992	3.830	3.899	3.901	4.136	4.446	4.914
School District #96	2.940	3.038	3.000	2.989	2.772	2.869	2.916	3.086	3.453	3.756
High School District #125	1.940	2.062	2.112	2.134	2.114	2.139	2.185	2.306	2.465	2.751
Community College #532	0.201	0.200	0.197	0.195	0.192	0.196	0.200	0.218	0.240	0.272
Ela Township - Corp. and GA	0.086	0.085	0.085	0.086	0.082	0.084	0.084	0.091	0.099	0.088
Ela Township - road and bridge	0.011	0.011	0.010	0.010	0.010	0.005	0.007	0.008	0.009	0.010
Ela Township - gravel or R.I.	0.029	0.030	0.030	0.032	0.032	0.038	0.036	0.039	0.042	0.030
Lake County Public Building Commission	0.051	-	-	-	-	-	-	-	-	-
Barrington Public Library District	0.177	0.193	0.155	0.169	0.152	0.150	0.161	0.170	0.185	0.213
TOTAL DIRECT AND OVERLAPPING TAX RATE										
	11.610	11.722	11.523	11.444	10.948	11.165	11.266	11.942	12.957	14.238

Data Source

Office of the County Clerk

VILLAGE OF LAKE ZURICH, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
			Value			Value
Village Square Retail Center LLC	\$ 6,468,793	1	0.82%			
Individual Taxpayer	6,173,746	2	0.78%	\$ 4,762,842	3	0.75%
Deerpath Commons Retail Center	5,868,807	3	0.74%			
Echo Incorporated	5,340,858	4	0.67%	4,674,872	4	0.74%
Deerpath Court Retail Center LLC	4,940,110	5	0.62%			
Costco	3,893,445	6	0.49%	3,026,475	7	0.48%
Wal-Mart Properties, Inc.	3,802,204	7	0.48%			0.00%
Liberty Realty Lake Zurich LLC	3,356,734	8	0.42%			
HD Development of Maryland LLC	2,927,109	9	0.37%			
Target Corporation	2,318,291	10	0.29%			
Fidelity Group LP				12,489,458	1	1.97%
Lincoln Property Co.				6,101,507	2	0.96%
HP/R LLC - Home Depot				3,880,654	5	0.61%
Regal Cinemas Inc.				3,063,697	6	
Tredegar Film Products				2,915,436	8	0.46%
The Jung Partnership				2,801,101	9	0.44%
National Industries Prop.				2,588,828	10	0.41%
	<u>\$ 45,090,097</u>		<u>5.68%</u>	<u>\$ 46,304,870</u>		<u>6.82%</u>

Data Source

Office of the County Clerk and Ela Township Assessor

VILLAGE OF LAKE ZURICH, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Fiscal Year Ended	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2004	2003	\$ 6,500,172	\$ 6,454,060	99.29%	N/A	\$ 6,454,060	99.29%
2005	2004	6,728,155	6,721,078	99.89%	N/A	6,721,078	99.89%
2006	2005	6,535,016	6,534,252	99.99%	N/A	6,534,252	99.99%
2007	2006	6,664,408	6,661,241	99.95%	N/A	6,661,241	99.95%
2008	2007	6,901,759	6,895,811	99.91%	N/A	6,895,811	99.91%
2009	2008	7,305,853	7,291,787	99.81%	N/A	7,291,787	99.81%
2010	2009	7,220,195	7,214,819	99.93%	N/A	7,214,819	99.93%
2011	2010	7,465,360	7,445,276	99.73%	N/A	7,445,276	99.73%
2012	2011	7,617,559	7,619,717	100.03%	N/A	7,619,717	100.03%
2013	2012	7,909,312	* N/A	* N/A	* N/A	* N/A	* N/A

N/A - Currently not available

* To be collected in the subsequent fiscal year in accordance with Illinois Law.

Data Source

Office of the County Clerk

VILLAGE OF LAKE ZURICH, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities						Business-Type Activities				Total Primary Government	Equalized Assessed Value (EAV)	Percentage of		
	General Obligation Bonds	TIF Alternate Revenue Bonds	TIF Revenue Bonds	Capital Lease Obligation	Installment Contracts	Notes Payable	Waterworks and Sewerage Revenue Bonds	IEPA Loan	Personal Income*	Per Capita*			Personal Income*	Per Capita*	
2004	\$ 10,005,000	\$ 10,000,000	\$ -	\$ 880,719	\$ -	\$ 4,490,000	\$ -	\$ 25,375,719	\$ 634,163,163	4.00%	2.99%	\$ 1,335.21			
2005	8,560,000	10,000,000	-	-	1,872,146	6,485,964	4,010,000	-	30,928,110	670,769,663	4.61%	3.59%	1,628.48		
2006	6,970,000	10,000,000	10,000,000	-	1,418,573	3,774,706	3,520,000	355,509	36,038,788	720,508,999	5.00%	4.66%	1,897.58		
2007	5,855,000	9,555,000	10,000,000	-	955,000	6,091,851	5,075,000	1,941,834	39,473,685	769,562,132	5.13%	4.66%	2,078.44		
2008	5,095,000	9,100,000	10,000,000	-	505,000	6,091,851	4,510,000	2,489,808	37,791,659	848,924,815	4.45%	4.27%	1,989.87		
2009	4,575,000	20,135,000	8,270,000	-	255,000	-	3,925,000	3,542,854	40,702,854	885,557,913	4.60%	5.66%	2,042.09		
2010	4,160,000	20,135,000	8,165,000	-	-	-	3,320,000	3,450,320	39,230,320	898,034,255	4.37%	5.24%	1,920.51		
2011	3,815,000	20,265,000	8,165,000	-	-	-	2,690,000	3,294,988	38,229,988	872,121,444	4.38%	5.19%	1,947.43		
2012	3,455,000	20,235,000	7,915,000	-	-	-	1,665,000	3,132,971	36,402,971	839,863,132	4.33%	4.52%	1,837.33		
2013	3,085,000	20,145,000	7,775,000	313,563			975,000	2,968,015	35,261,578	872,121,444	4.04%	4.78%	1,770.43		

Note:

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

* See the schedule of Demographic and Economic Statistics on page 119 for personal income and population data.

Data Source

Audited Financial Statements

VILLAGE OF LAKE ZURICH, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	Gross General Obligation Bonds	Less: Amounts Available			Percentage of Equalized Assessed Value	Per Capita
		In Debt	Service Fund	Total		
2004	\$ 10,005,000	\$ 377,989	\$ 9,627,011	1.52%	\$ 506.55	
2005	8,560,000	450,950	8,109,050	1.28%	426.97	
2006	6,970,000	309,524	6,660,476	0.99%	350.70	
2007	5,855,000	155,410	5,699,590	0.79%	300.10	
2008	5,095,000	196,268	4,898,732	0.64%	257.94	
2009	4,575,000	259,631	4,315,369	0.51%	216.50	
2010	4,160,000	723,398	3,436,602	0.39%	168.24	
2011	3,815,000	778,594	3,036,406	0.34%	154.67	
2012	3,815,000	791,581	3,023,419	0.32%	134.43	
2013	3,085,000	796,995	2,288,005	0.26%	114.88	

Data Source

Village records

VILLAGE OF LAKE ZURICH, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT -
GOVERNMENTAL ACTIVITIES

April 30, 2013

Governmental Unit	Gross Debt	(1) Percentage of Debt Applicable to Government	*	Village's Share of Debt
Village of Lake Zurich	\$ 3,085,000	(2) 100.000%	\$ 3,085,000	
Lake County	84,330,000	3.140%	2,647,962	
Lake County Forest Preserve	295,270,000	3.140%	9,271,478	
Lake Zurich Rural Fire Protection District	375,000	0.010%	38	
Ela Area Library District	8,230,000	44.510%	3,663,173	
School District 95	40,741,023	50.270%	20,480,512	
School District #96	2,555,000	2.090%	53,400	
High School District #125	23,680,000	0.780%	184,704	
Community College #532	24,350,000	3.310%	805,985	
	479,531,023		37,107,252	
TOTAL DIRECT AND OVERLAPPING DEBT	\$ 482,616,023		\$ 40,192,252	

(1) Determined by the ratio of assessed value of property in the Village subject to taxation by the governmental unit to the total assessed value of property of the governmental unit.
 (2) Consists of General Obligation Bonds of 2008A.

* Amount of column (2) multiplied by amount in column (1).

Data Source

Lake County Tax Extension Department

VILLAGE OF LAKE ZURICH, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

April 30, 2013

EQUALIZED ASSESSED VALUATION - 2012*	\$ <u>792,516,253</u>
Legal debt limit - 8.625% of assessed valuation	\$ <u>68,354,527</u>
Amount of debt applicable to debt limit:	
General obligation bonds	<u>3,085,000</u>
LEGAL DEBT MARGIN	<u>\$ 65,269,527</u>

* Most Recent EAV Available

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

VILLAGE OF LAKE ZURICH, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(1) Personal Income (in Thousands)	(1) Per Capita Personal Income	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
2004	19,005	\$ 849,847	\$ 44,717	37.2	6,570	2.1%
2005	18,992	860,490	45,308	36.8	6,512	2.1%
2006	18,992	773,810	40,744	35.8	6,614	1.7%
2007	18,992	846,827	44,589	35.7	6,477	1.8%
2008	18,992	884,640	46,580	35.8	6,366	2.2%
2009	19,932	718,927	36,069	34.7	6,188	6.7%
2010	20,427	749,303	36,682	34.7	6,207	10.3%
2011	19,631	737,085	37,547	38.6	6,023	8.5%
2012	19,813	805,220	40,641	39.8	5,944	8.8%
2013	19,917	737,088	37,008	36.8	5,913	4.4%

Data Source

(1) Based on U.S. Census Bureau 2010, ESRI Community Analyst data set for 2012

(2) Annual School Census by Community Unit School District #95

(3) Illinois Department of Employment Security June 2012

VILLAGE OF LAKE ZURICH, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2013			2004		
	Employees	Rank	% of Total Village Population	Employees	Rank	% of Total Village Population
B&B Maintenance, Inc.	800	1	4%			
Echo Inc.	750	2	4%	600	2	3%
Dovenmuehle Mortgage, Inc.	700	3	4%			
Lake Zurich Community School Dist. #95	650	4	3%	844	1	4%
Fenwal, Inc.	350	5	2%			
Smalley Steel Ring Co.	350	5	2%	250	4	1%
Termax Corp	290	7	1%			
Tredegar Film Products	250	8	1%	125	10	1%
Food Equipment Technologies Co.	197	9	1%			
Village of Lake Zurich	160	10	1%	175	6	1%
CM Packaging, Inc.	135	11	1%	320	3	2%
Sylvania Inc.				250	5	1%
Priority Food Processing, Inc.				168	7	1%
Lexington Lake Zurich				168	8	1%
Dyঁcast Inc./Citation				150	9	1%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<u>4,632</u>		<u>24%</u>	<u>3,050</u>		<u>16%</u>
Village population			19,917			19,005

Data Source

2012 Illinois Manufacturers Directory. 2012 Illinois Services Directory and a selective telephone survey.

2004 statistics are from a canvass of employers in November, 2003. This table excludes the Village's larger retail establishments, which include food stores (Dominick's and Jewel) and department stores (Home Depot, Costco, Wal-Mart, Target, and Kohl's).

VILLAGE OF LAKE ZURICH, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Nine Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL GOVERNMENT									
Administration	2	2	2	2	7	3	4	4	4
Finance	8	9	9	8	4	6	7	7	5
Technology	-	-	-	-	-	-	-	-	1
PUBLIC WORKS	18	17	16	19	19	23	20	20	18
POLICE	52	55	55	58	55	55	53	53	51
FIRE	56	61	61	62	62	61	60	60	58
COMMUNITY DEVELOPMENT	8	8	9	10	10	9	8	8	8
WATER AND SEWER	11	13	13	13	12	12	12	12	13
ENGINEERING	4	4	4	4	3	3	3	3	-
RECREATION	10	10	9	11	10	5	3	3	2
TOTAL	169	179	178	187	182	177	170	170	160

Information prior to 2005 is not available.

Data Source

Village records

VILLAGE OF LAKE ZURICH, ILLINOIS

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2004	2005	2006
PUBLIC WORKS			
Forestry			
Number of parkway trees planted	53	57	61
Number of parkway trees trimmed	1,230	1,235	1,268
Fleet services			
Number of vehicles maintained	91	89	93
Preventative maintenance	706	751	713
PUBLIC SAFETY			
Fire			
Number of fire calls	1,551	1,617	1,582
Number of EMS calls	1,746	1,784	1,664
Number of training hours	12,243	12,474	11,750
Police			
Part I crime	N/A	N/A	N/A
Calls for service	11,647	10,982	10,423
State tickets issued	4,750	5,077	5,563
Compliance tickets issued	N/A	N/A	N/A
Parking tickets issued	1,718	1,998	1,905
Red light citations	N/A	N/A	N/A
COMMUNITY DEVELOPMENT			
Number of building permits issued	1,373	1,040	1,100
Number of building inspections	8,237	5,821	5,409
Number of food service inspections	N/A	N/A	N/A
HIGHWAYS AND STREETS			
Sidewalk replaced (square feet)	4,300	4,400	7,680
Annual resurfacing program (\$)	932,150	877,342	684,866
Crack sealing (lbs. installed)	12,752	13,020	12,060
Curb replaced (ln. ft.)	N/A	N/A	N/A
WATER AND SEWER			
Water main breaks	27	41	32
Hydrants flushed	3,160	3,180	3,200
Water meters read	76,200	76,500	76,884
Water meter service requests	967	N/A	988
Total distribution pumpage (1,000 gallons)	732MG	811MG	731MG
Average daily consumption (1,000 gallons)	2.0MG	2.22MG	2.0MG
Sanitary sewer televising (feet)	10,000	20,000	12,000
Sanitary sewer repairs	6	14	12

N/A - Currently not available

Data Source

Village records

2007	2008	2009	2010	2011	2012	2013
74	42	40	48	102	54	122
692	737	527	600	800	638	707
93	95	94	93	92	91	91
690	736	739	676	969	346	324
1,745	1,793	1,401	1,453	1,401	1,382	1,398
1,694	1,665	1,694	1,672	1,735	1,746	1,787
6,279	11,817	10,753	9,476	11,366	11,949	9,651
N/A	N/A	N/A	N/A	N/A	257	293
10,101	9,860	9,650	9,113	9,063	9,168	N/A
5,116	4,672	4,885	4,515	3,773	3,774	3,474
N/A	N/A	N/A	101	103	108	46
1,866	1,983	1,944	1,902	1,674	1,693	1,609
N/A	N/A	N/A	4,854	4,506	4,237	3,692
1,341	1,135	1,325	1,343	1,492	1,539	1,506
4,808	5,142	4,000	3,368	5,533	6,317	4,813
N/A	N/A	N/A	N/A	N/A	N/A	N/A
10,093	3,140	2,800	11,748	5,625	5,825	5,025
925,000	100,000	400,000	350,000	1,106,893	-	-
13,000	13,000	13,000	-	-	-	-
N/A	N/A	N/A	3,282	262	267	614
18	35	43	38	31	30	70
1,610	3,520	3,560	3,560	1,765	1,780	1,780
75,628	79,878	80,088	79,716	80,676	80,796	80,916
551	819	873	869	910	893	1,019
718MG	687MG	621MG	624MG	600MG	599MG	681MG
1.8MG	1.88MG	1.70MG	1.71MG	1.4MG	1.4MG	1.5MG
4,000	3,000	2,500	2,500	2,250	2,000	2,829
2	1	6	1	1	1	1

VILLAGE OF LAKE ZURICH, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
POLICE										
Stations	1	1	1	1	1	1	1	1	1	1
Firing range	N/A	N/A	N/A	N/A	N/A	N/A	1	1	1	1
Patrol units	21	20	20	20	22	21	22	23	23	23
FIRE STATIONS	4									
PUBLIC WORKS										
Streets (lane miles)	152.5	158.2	158.2	158.2	159.0	159.0	159.0	159.0	159.4	159.7
Sidewalks (miles)	88	89	90	90	91	91	91	91	91	91
Streetlights	N/A	N/A	N/A	170	175	175	175	175	175	180
WATER AND SEWER										
Water mains (miles)	99	104	107	107	108	108	108	108	109	109
Fire hydrants	1,647	1,731	1,739	1,739	1,760	1,760	1,760	1,760	1,765	1,765
Sanitary sewers (miles)	99	103	106	106	107	107	107	107	107	107

N/A - Currently not available

Data Source

Village records

70 E. Main Street
Lake Zurich, IL 60047



Phone: (847) 438-5141
Fax: (847) 540-1768
Web: www.LakeZurich.org

MEMORANDUM

Date: September 30, 2013

To: Jason T. Slowinski, Village Manager

From: Kyle D. Kordell, Management Analyst

Subject: Bi-weekly Reports from Operating Departments

Attached are bi-weekly Status and Information Reports from the Village's main operating departments.

If you have any questions regarding the items mentioned in the attached reports, please feel free to contact the Village Manager's Office.

w/ Attachments: Department Status and Information Reports

VILLAGE OF LAKE ZURICH
OFFICE OF THE VILLAGE MANAGER
BI-WEEKLY STATUS AND INFORMATION REPORT

Police Department

September 28, 2013

I. Program/Project Management

A. Major Programs/Projects Started

- **Police-Community Interaction Survey/University of Illinois at Chicago** – The Department continues to participate in the Police-Community Interaction Survey. The evaluation of Department personnel based on the requested surveys indicates that Department personnel are performing above the average of all Departments participating in this survey. To date, the Department has sent over 5,723 requests to individuals that have had interaction with Department personnel to participate in the survey. (This survey has been recognized as a best practice and will be applied on a national basis) The Department has also received the third report produced by this study.
- **Citizen Police Academy** – The dates for the next Citizen Police Academy have been identified. The program will be presented between September 10th through November 12th, 2013. This program will be conducted with 10 participants.

B. Major Programs/Projects Completed

- **Freedom of Information Inquiries** - The Department received 14 Freedom of Information Inquiry requests from September 8th until September 28th, 2013 for a year-to-date total of 234.
- **Rock the Block (Main Street Dance)** – An After-Action De-Briefing for this incident was conducted on September 18th.

II. Financial Management

- A. The Department continues to monitor current expenditures.
- B. The Department submitted for a traffic grant to the Illinois Department of Transportation for 2014 in the amount of \$21,760.00.

III. Personnel Management

A. Recruitments, Terminations, Layoffs, Retirements, Disciplinary Actions

- A newly hired telecommunicator has been participating in the Communications Training program.
- Kathy Tracz retired September 24th and a cake and coffee was conducted at the Police Department. Kathy served as a telecommunicator for the Village of Lake Zurich for 16 years.
- The Department continues accepting letters of interest from Department members interested in the position of Detective. Additionally, this has been expanded to soliciting interest in the School Resource Position. This is due to Department members expressing interest in both positions.
- Officer Dion Thiergood successfully completed a 24-month probationary period.

B. Claims filed against the Village (e.g. workers compensation, EEOC, IDHR, union grievances, non-union complaints, unfair labor practices, etc.)

- A Telecommunicator has filed a formal grievance regarding the assessment of an annual merit bonus as defined in the current collective bargaining agreement. This grievance has been denied at the first two steps (immediate supervisor and Chief of Police) and will be forwarded to the Village Manager for review. This grievance has been withdrawn by the Fraternal Order of Police.

C. Major Absences (e.g. workers compensation, medical leaves, disability leaves, FLSA, or FMLA leave) and Light Duty Assignments

- None

IV. Other Noteworthy Matters

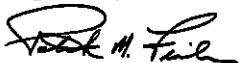
A. Major Departmental Accomplishments/Activities

- **9/11 Public Safety Recognition** – Ofc. West represented the Department at a 9/11 recognition service at St. Francis De Sales Church.
- **Westfield Mall Police Expo** – The Department participated in the Police Expo, featuring area police departments, at Westfield Mall in Vernon Hills on September 14th and 15th.
- **Children Health and Safety Fair** – The Department participated in this event on September 21st.
- **Costco Child Safety Seat Inspection** – Members of the Department participated in a Child Safety Seat Check conducted September 21st.
- **Citizen-Police Advisory Community** – Residents of the Claireview Estates subdivision requested parking restrictions due to individuals parking on their street during high school events. An ordinance will be prepared and forwarded to the Village Board.
- **Lake Property Owners Association Mtg** – Chief Finlon and Director and Dave Peterson attended the LPOA meeting. Director Peterson was introduced to the Association. Traditionally, the Park and Recreation Director has filled a Director's position for the Village in the Association. Chief Finlon assumed this position upon the resignation of Director Mike Perkins.

B. Other

- **Alcohol Compliance Checks** – The Department will be conducting alcohol compliance checks during the week of Homecoming for the Lake Zurich High School. This is in conjunction with the Lake County Underage Drinking Prevention Task Force.
- **Domestic Violence Assistance** – Cmdr. Quinones provided assistance to individuals in courtroom D100 on September 20th. This assistance was primarily to Spanish-speaking individuals obtaining Orders of Protections.
- **Alpine Races** – The Department provided traffic control for the Alpine Races on September 29th.
- **Marine Patrol** – The last day of active patrol on the lake is September 29th.

Respectfully Submitted,



Patrick M. Finlon
Chief of Police
September 30, 2013

VILLAGE OF LAKE ZURICH

FIRE / RESCUE AND EMERGENCY MANAGEMENT

BI-WEEKLY STATUS AND INFORMATION REPORT

September 30, 2013

09/08 – 09/28

I. Program/Project Management

A. Major Programs/Projects Started

- Bids were received for the Fire District roof projects on Sept. 23rd. Results to be given to the District board on Oct 14th meeting.

B. Major Programs/Projects Completed

II. Financial Management

A. Revenue Enhancements

- * Surplus ambulance sold at auction for \$3300.00. 3% commission to be deducted.
- * Grant received for \$2250.00 from IDPH towards new paramedic training mannequin.

B. Capital Equipment/Improvement Expenditures

III. Personnel Management

A. Recruitments, Terminations, Layoffs, Retirements, Disciplinary Actions, Status

- Greg Fuchs – a retiring FF/PM has started as the new PT EMS Supervisor.

B. Claims filed against the Village (e.g. workers compensation, EEOC, IDHR, union grievances, non-union complaints, unfair labor practices, etc.)

C. Major Absences (e.g. workers compensation, medical leaves, disability leaves, FLSA, or FMLA leave) and Light Duty Assignments

UNCHANGED

- One FF/PM off on WC.
- One Captain remains on extended medical leave at this time.
- 1 LT/PM & 2 FF/PM have filed duty disability pension paperwork.

IV. Other Noteworthy Matters

- Staff and a crew (along with a PD rep) were honored at St. Francis Church on the morning of 9/11 as part of the church's remembrance service.
- Fire District Board meeting was attended by staff – Response time analysis was the major issue for this meeting.

- Chief Wheelock & Division Chief Kelly attended a combined Lake County Police and Fire Chief's meeting with the topic being the new Illinois Concealed Carry Law and how it may affect our operations – EMS in particular. Much still needs to be determined and thought out. There was an indication a joint committee may be setup to try and establish a county wide guideline.
- Staff met with our annual medical fit for duty exam physician to discuss current trends and determine if our testing is meeting the majority of our desired needs and intent.
- All staff officers and civilian employees attended the Harassment training put on by IRMA over the last two weeks.
- Chief Wheelock attended a quarterly Chiefs/Administrators meeting at Northwest Community Hospital. Several key topics were discussed in regards to upcoming EMS laws and trends. A number of these are now on the radar to monitor developments.
- The department responded to a number of FOIA requests.
- The Bureau along with Fire Staff performed a fire drill at Zurich Meadows, our senior housing building on Mohawk Trail. After the drill, a follow up question and answer session was held for all of the residents.
- Inspector Kleinheinz along with Office Manager Kauffman attended the Children's Safety Fair at Middle School North with Rep. Sullivan and Senator Duffy.
- The Bureau along with an Engine Company visited May Whitney's special needs classes for a fire safety talk and Fire Engine Tour.
- Inspector Kleinheinz attended a Gas Station Inspection class at the Illinois Fire Inspectors Association meeting.
- The Bureau inspected the Deer Park Town Center Art Fair.
- The Bureau ran/witnessed numerous Fire Drills at various Park buildings.
- The Bureau witnessed a fire drill/lock down drill and severe weather drill at the LZ High School and fire drills at various other District 95 schools.
- Fire Inspector Bob Kleinheinz has been performing annual inspections with the Deer Park Building inspector. This is a dual program where annual fire inspections are performed at the same time as annual building license inspections. This is at the request of Deer Park and this program is in it's second year.
- Deputy Fire Marshal John Bzdusek met with a Harper College student for a school assignment. This covered the workings of the Fire Prevention Bureau.
- The Bureau along with fire crews performed/witnessed two fire drills at Costco for the benefit of day and night crews.

Respectfully Submitted,

David P Wheelock

Fire Chief / Emergency Management Director
Date: September 30, 2013

**VILLAGE OF LAKE ZURICH
PUBLIC WORKS DEPARTMENT
BI-WEEKLY STATUS AND INFORMATION REPORT
8/25/13 – 9/7/13**

I. Program/Project Management

A. Major Programs/Projects Started

- Public Works has been working on the construction of the enclosed file area for the new Community Services Department.
- Building and Zoning will be moving to the Community Services Facility on October 25 and will be closed that day for the move. They will issue emergency building permits if needed. On Monday, October 28, 2013 the Community Services Facility officially opens.
- Several village owned properties sustained severe damage with storm. Cleanup completed at some locations. Cleanup is continuing at heavily damaged locations.
- Contractual obligations have been completed with regards to the TIF properties. Public Works is completing the grading and landscape at these properties.
- Lango's Corporation has begun work on the demolition at 85 S. Old Rand, which was an addition to the approved contract. Public Works will be completing the grading and landscape at these properties.
- Fleet Services has completed all the necessary maintenance for the trucks used in snow removal operations. Snow plow and salt spreader inspections and repairs will take place over the next six weeks.
- Park maintenance and landscaping overhauls have begun and will continue throughout summer and fall.
- In house failing pavement repair has begun. Ongoing throughout summer and fall.
- In house hazardous concrete repair has begun. Ongoing throughout summer and fall.
- Manhard Consulting is currently in the data collection stage of the Cedar Creek Drainage Study.
- From the storm in April, Deerpath Road had extensive damage to the flow control structure. We are currently waiting mitigation funding from FEMA.
- Contractor began Church Street Water Tower painting project on 9/23/13.

B. Major Programs/Projects Completed

- CN Noise Wall has been completed.
- The storm structures in the Sparrow Ridge subdivision have been completed.
- The Countryside West parking has been completed.

II. Financial Management

- A. Revenue Enhancements**
- B. Revenue Shortfalls/Variances**
- C. Capital Equipment/Improvement Expenditures**

III. Personnel Management

- A. Recruitments, Terminations, Layoffs, Retirements, Disciplinary Actions**
- B. Claims filed against the Village (e.g. workers compensation, EEOC, IDHR, union grievances, non-union complaints, unfair labor practices, etc.)**
- C. Major absences (e.g. workers compensation, medical leaves, disability leaves, FLSA, or FMLA leave) and Light Duty Assignments**
 - Utilities Maintenance Worker 1 returned to work on 9/17/13, but is on reduced hours until full release.

IV. Other Noteworthy Matters

- A. Major Departmental Accomplishments/Activities**
 - Seasonal hydrant sandblasting/priming/painting continues.
 - Repaired one water main breaks that required excavation during the reporting period.
 - Repaired three fire hydrants that required excavation during this reporting period.
 - Repaired one sanitary sewer during this reporting period.
 - Disconnected one sanitary sewer prior to building demolition at 85 South Old Rand Rd.
- B. Major Unanticipated, Unbudgeted Items Affecting Operations**
- C. Other**

Respectfully Submitted,

Michael Brown

VILLAGE OF LAKE ZURICH
BUILDING & ZONING DEPARTMENT
BI-WEEKLY STATUS AND INFORMATION REPORT

September 30, 2013

I. Other Noteworthy Matters

A. Major Departmental Accomplishments/Activities

- On September 20th, staff met with the owners of a vacant parcel of land along Rand Rd. to discuss the potential development of a retail strip building and the potential for other commercial uses on the site.
- On September 27th, staff met with Gere Marie to discuss a possible building addition.
- The Plan Commission met on September 18th to consider amendments to the Village Code relating to industrial zoning regulations and to consider a special use permit at 511 Capital Dr. for the collocation of an AT&T cell phone antenna on an existing cell tower. The Plan Commission voted to continue to hearing on the industrial zoning regulations until the October 16th meeting, and recommended approval of the special use permit to AT&T for the antenna collocation. AT&T will appear before the Village Board on October 7th for final approval.
- Village staff met with John Breugelmans on September 17th and again on September 30th to work on issues related to his redevelopment proposal for Block A.
- Pre-construction meeting was held with the contractors and developer for 885 Telser, Schneider Graphics. Building permits were issued and construction began during this period.
- Preparations are well underway for the relocation of the Building Department operations to be moved to the Community Services Facility at 505 Telser. Targeted opening date is scheduled for Monday October 28th.

Respectfully Submitted,

Daniel A. Peterson
Date: September 30, 2013

October 2013

October 2013							November 2013						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
Monday		Tuesday		Wednesday		Thursday		Friday					
Sep 30	Oct 1			2			3			4			
		6:30pm 8:00pm Tree Commission (505 Telser Road, PW Facility)											
7	8			9			10			11			
		7:00pm 10:00pm Village Board 8:00am 9:30am Police Pension Board (200 Mohawk, Community Room) 6:30pm 8:00pm Park and Rec Advisory Board (Board Room)											
14	15			16			17			18			
		5:00pm 6:30pm Fire and Police Commission (200 Mohawk Trail Conference Room) 8:00am 9:30am Fire Pension Board (350 W. Highway 22, Barrington) 7:00pm 8:30pm Plan Commission											
21	22			23			24			25			
		7:00pm 10:00pm Village Board 8:00am 9:30am Foreign Fire Tax Board (321 S. Buesching Road)											
28	29			30			31			Nov 1			
Oct 28 - Nov 1							Oct 21 - 25						
Oct 14 - 18							Oct 7 - 11						
Sep 30 - Oct 4													

**LAKE ZURICH ZONING BOARD OF APPEALS
REGULAR MEETING
70 East Main Street**

Thursday, October 17, 2013, 7:30 p.m.

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL:** Chairperson Vincent McCormack, Brian Burch, John Hagan, Gerald Kmiecik, Henry Paulus, David Rubin, John Shaw
- 3. CONSIDERATION OF MINUTES**
 - A. September 19, 2013**
- 4. PUBLIC HEARINGS**
 - A. Giovannini Residence – 70 E. Harbor Drive**
Variation from Zoning Code Subparagraph 3-111C2 to reduce the required interior side yard from 7 feet to 5 feet for an addition
 - B. Lindberg Residence – 567 Chesterfield Lane**
Variation from Zoning Code Subparagraph 3-111C2 to reduce the required interior side yard from 10 feet to 8 feet for an addition
- 5. NEW BUSINESS/ANNOUNCEMENTS**
 - A. Next Meeting of the Zoning Board of Appeals: November 21, 2013**
- 6. ADJOURNMENT**

The Village of Lake Zurich is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe or participate in this meeting, or who have questions regarding the accessibility of the meeting or the Village's facilities, should contact the Village's ADA coordinator at 847/438-5141 (TDB #438-2349) promptly to allow the Village to make reasonable accommodations.



Lake Zurich Police Pension Board

200 Mohawk Trail, Lake Zurich IL 60047

(847) 719-1690 Ext. 366

PUBLIC NOTICE

BOARD OF TRUSTEES OF THE LAKE ZURICH POLICE PENSION BOARD

Notice is hereby given of the regular meeting of the Board of Trustees of the Lake Zurich Police Pension Board on October 8, 2013 at 8:00 a.m. This meeting will be held at the Lake Zurich Police Facility Conference Room, 200 Mohawk Trail, Lake Zurich, Illinois, in accordance with the Illinois Compiled State Statues.

Agenda:

I Call to Order

II Public Comment

III Approval of Minutes

July 9, 2013

IV Financial/Investment Reports

- A. Payment of Bills
- B. Lauterbach & Amen: Financial Report
- C. Sawyer Falduto Investment Managers Quarterly Performance Report/Investment Policy Review and Possible Amendment

V Unfinished Business

- A. Affidavits of eligibility to beneficiaries – update
- B. Submit F/Y end Annual Statement and Signature sheet to DOI/Actuarial Status

VI New Business

- A. Review/Update Board rules and forms
- B. Approve annual pension increases to begin in January
- C. Pension Reconciliation
- D. New Harris Bank Signature Cards
- E. Municipal Compliance Report
- F. Review portions of Audit applicable to the fund
- G. Tim Sharpe Actuarial Valuation
- H. Recommendation of Tax Levy to Village
- I. IRS – Wage & Tax Statement – 2011 Discrepancy
- J. Chief Finlon Application for Pension Benefits
- K. Detective Bradstreet creditable service buy-back Cary Police Department
- L. Establish regular meeting schedule for 2014

VII Adjournment

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