STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Abingdon City

Unit Code: 048/010/30 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,265,937
Equalized Assessed Valuation:	$20,970,314
Population:	3,319
Employees:	
Full Time:	15
Part Time:	30
Salaries Paid:	$637,204

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,037,516	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$614	$605	$440
Revenue Collected During FY 14:	$1,003,300	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,211,133	$5,491,101	$2,627,902
Per Capita Revenue:	$302	$812	$637
Per Capita Expenditures:	$365	$769	$619
Revenues over (under) Expenditures:	-$207,833	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	151.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,829,683	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$551	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,222,113	$1,648,859	$607,219
Total Unrestricted Net Assets:	$590,838	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,157,647	$8,931,204	$2,656,302
Per Capita Debt:	$349	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,192,106	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$962	$1,598	$1,215
Revenue Collected During FY 14:	$840,214	$2,867,651	$1,249,280
Expenditures During FY 14:	$940,903	$2,739,346	$1,190,005
Per Capita Revenue:	$253	$478	$340
Per Capita Expenditures:	$283	$457	$327
Operating Income (loss):	-$100,689	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	328.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,091,417	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$931	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Addieville Village

Unit Code: 095/010/32 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$312,015
Equalized Assessed Valuation:	$3,589,246
Population:	252
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$21,233

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$362,152	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,437	$24,836	$493
Revenue Collected During FY 14:	$137,288	$369,367	$116,057
Expenditures During FY 14:	$125,298	$363,149	$110,784
Per Capita Revenue:	$545	$93,141	$321
Per Capita Expenditures:	$497	$94,207	$304
Revenues over (under) Expenditures:	$11,990	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	298.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$374,142	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,485	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,954	$123,269	$26,022
Total Unrestricted Net Assets:	$378,416	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$408,807	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,622	$79,092	$947
Revenue Collected During FY 14:	$23,586	$321,951	$89,373
Expenditures During FY 14:	$41,090	$319,515	$97,232
Per Capita Revenue:	$94	$78,578	$229
Per Capita Expenditures:	$163	$76,774	$261
Operating Income (loss):	-$17,504	$2,436	$
Ratio of Retained Earnings to Expenditures:	952.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$391,303	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,553	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Addison Village

Unit Code: 022/010/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$71,566,072
Equalized Assessed Valuation:	$960,651,383
Population:	36,942
Employees:	
Full Time:	207
Part Time:	12
Salaries Paid:	$21,883,701

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,081,141	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$246	$513	$441
Revenue Collected During FY 14:	$31,233,851	$53,021,753	$40,071,062
Expenditures During FY 14:	$31,285,203	$50,940,085	$39,626,744
Per Capita Revenue:	$845	$1,047	$1,013
Per Capita Expenditures:	$847	$1,008	$967
Revenues over (under) Expenditures:	-$51,352	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	29.82%	54.88%	52.77%
Ending Fund Balance for FY 14:	$9,329,789	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$253	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,071,785	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$8,335,022	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$33,386,157	$81,108,167	$55,205,755
Per Capita Debt:	$904	$1,521	$1,337
General Obligation Debt over EAV:	2.86%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$59,259,658	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,604	$1,355	$1,126
Revenue Collected During FY 14:	$13,499,694	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,205,581	$21,127,660	$12,128,269
Per Capita Revenue:	$365	$418	$307
Per Capita Expenditures:	$412	$399	$297
Operating Income (loss):	-$1,705,887	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	383.77%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$58,354,580	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,580	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Adeline Village

Unit Code: 071/010/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$32,052
Equalized Assessed Valuation:	$843,642
Population:	85
Employees:	
Full Time:	9
Part Time:	
Salaries Paid:	$5,879

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$	$332,008	$170,045
Per Capita Beginning Fund Balance:	$	$24,836	$493
Revenue Collected During FY 14:	$20,742	$369,367	$116,057
Expenditures During FY 14:	$30,152	$363,149	$110,784
Per Capita Revenue:	$244	$93,141	$321
Per Capita Expenditures:	$355	$94,207	$304
Revenues over (under) Expenditures:	-$9,410	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-31.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$9,410	$351,006	$180,864
Per Capita Ending Fund Balance:	-$111	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$245,660	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Albany City

Unit Code: 098/010/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,675,830
Equalized Assessed Valuation:	$12,026,295
Population:	895
Employees:	
Full Time:	5
Part Time:	15
Salaries Paid:	$248,685

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$739,246	$332,008	$170,045
Per Capita Beginning Fund Balance:	$826	$24,836	$493
Revenue Collected During FY 14:	$556,640	$369,367	$116,057
Expenditures During FY 14:	$647,768	$363,149	$110,784
Per Capita Revenue:	$622	$93,141	$321
Per Capita Expenditures:	$724	$94,207	$304
Revenues over (under) Expenditures:	-$91,128	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	99.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$643,118	$351,006	$180,864
Per Capita Ending Fund Balance:	$719	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,482	$123,269	$26,022
Total Unrestricted Net Assets:	$566,636	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,411	$609,493	$29,815
Per Capita Debt:	$22	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,774,303	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,982	$79,092	$947
Revenue Collected During FY 14:	$830,867	$321,951	$89,373
Expenditures During FY 14:	$816,868	$319,515	$97,232
Per Capita Revenue:	$928	$78,578	$229
Per Capita Expenditures:	$913	$76,774	$261
Operating Income (loss):	$13,999	$2,436	$
Ratio of Retained Earnings to Expenditures:	219.53%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,793,302	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,004	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Albers Village

Unit Code: 014/010/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,013,000
Equalized Assessed Valuation:	$19,044,047
Population:	1,190
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$90,598

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$252,405	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$212	$605	$440
Revenue Collected During FY 14:	$494,627	$5,702,258	$2,724,997
Expenditures During FY 14:	$671,220	$5,491,101	$2,627,902
Per Capita Revenue:	$416	$812	$637
Per Capita Expenditures:	$564	$769	$619
Revenues over (under) Expenditures:	-$176,593	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$235,912	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$198	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$262,434	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$136,012	$8,931,204	$2,656,302
Per Capita Debt:	$114	$1,369	$683
General Obligation Debt over EAV:	0.50%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,037,019	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$871	$1,598	$1,215
Revenue Collected During FY 14:	$316,564	$2,867,651	$1,249,280
Expenditures During FY 14:	$270,473	$2,739,346	$1,190,005
Per Capita Revenue:	$266	$478	$340
Per Capita Expenditures:	$227	$457	$327
Operating Income (loss):	$46,091	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	341.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$923,010	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$776	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Albion City

Unit Code: 024/010/30 **County:** Edwards

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,241,886

Equalized Assessed Valuation: $19,384,164

Population: 1,978

Employees:

Full Time: 11

Part Time: 30

Salaries Paid: $560,998

Blended Component Units

Number Submitted = 1

Albion Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,383,746	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,711	$605	$440
Revenue Collected During FY 14:	$1,143,551	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,258,226	$5,491,101	$2,627,902
Per Capita Revenue:	$578	$812	$637
Per Capita Expenditures:	$636	$769	$619
Revenues over (under) Expenditures:	-$114,675	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	260.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,271,651	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,654	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$500,869	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,770,782	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,200,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,112	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,365,855	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,196	$1,598	$1,215
Revenue Collected During FY 14:	$856,863	$2,867,651	$1,249,280
Expenditures During FY 14:	$796,427	$2,739,346	$1,190,005
Per Capita Revenue:	$433	$478	$340
Per Capita Expenditures:	$403	$457	$327
Operating Income (loss):	$60,436	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	304.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,423,711	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,225	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Aledo City

Unit Code: 066/010/30 **County:** Mercer

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,010,310
Equalized Assessed Valuation:	$38,739,469
Population:	3,640
Employees:	
Full Time:	21
Part Time:	4
Salaries Paid:	$1,086,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,925,630	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,353	$605	$440
Revenue Collected During FY 14:	$2,802,379	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,824,615	$5,491,101	$2,627,902
Per Capita Revenue:	$770	$812	$637
Per Capita Expenditures:	$776	$769	$619
Revenues over (under) Expenditures:	-$22,236	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	169.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,799,539	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,319	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,154,081	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,575,855	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,741,285	$8,931,204	$2,656,302
Per Capita Debt:	$753	$1,369	$683
General Obligation Debt over EAV:	6.64%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,978,895	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,741	$1,598	$1,215
Revenue Collected During FY 14:	$3,187,764	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,221,085	$2,739,346	$1,190,005
Per Capita Revenue:	$876	$478	$340
Per Capita Expenditures:	$885	$457	$327
Operating Income (loss):	-$33,321	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	310.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,016,409	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,752	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alexis Village

Unit Code: 094/010/32 **County:** Warren

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$891,400
Equalized Assessed Valuation:	$5,936,647
Population:	831
Employees:	
Full Time:	1
Part Time:	21
Salaries Paid:	$133,710

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$295,024	$332,008	$170,045
Per Capita Beginning Fund Balance:	$355	$24,836	$493
Revenue Collected During FY 14:	$301,200	$369,367	$116,057
Expenditures During FY 14:	$301,621	$363,149	$110,784
Per Capita Revenue:	$362	$93,141	$321
Per Capita Expenditures:	$363	$94,207	$304
Revenues over (under) Expenditures:	-$421	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	96.74%	257.35%	167.68%
Ending Fund Balance for FY 14:	$291,787	$351,006	$180,864
Per Capita Ending Fund Balance:	$351	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$86,211	$123,269	$26,022
Total Unrestricted Net Assets:	$205,576	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$211,017	$609,493	$29,815
Per Capita Debt:	$254	$180,001	$67
General Obligation Debt over EAV:	1.47%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$603,403	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$726	$79,092	$947
Revenue Collected During FY 14:	$265,751	$321,951	$89,373
Expenditures During FY 14:	$207,233	$319,515	$97,232
Per Capita Revenue:	$320	$78,578	$229
Per Capita Expenditures:	$249	$76,774	$261
Operating Income (loss):	$58,518	$2,436	$
Ratio of Retained Earnings to Expenditures:	320.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$664,787	$893,250	$392,538
Per Capita Ending Retained Earnings:	$800	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Algonquin Village

Unit Code: 063/010/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$41,533,600
Equalized Assessed Valuation:	$805,011,458
Population:	30,046
Employees:	
Full Time:	148
Part Time:	63
Salaries Paid:	$11,863,104

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,942,188	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$564	$513	$441
Revenue Collected During FY 14:	$19,916,582	$53,021,753	$40,071,062
Expenditures During FY 14:	$18,769,279	$50,940,085	$39,626,744
Per Capita Revenue:	$663	$1,047	$1,013
Per Capita Expenditures:	$625	$1,008	$967
Revenues over (under) Expenditures:	$1,147,303	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	92.42%	54.88%	52.77%
Ending Fund Balance for FY 14:	$17,345,756	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$577	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,309,292	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$21,967,034	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,281,650	$81,108,167	$55,205,755
Per Capita Debt:	$375	$1,521	$1,337
General Obligation Debt over EAV:	1.39%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$69,097,552	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,300	$1,355	$1,126
Revenue Collected During FY 14:	$7,417,060	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,487,380	$21,127,660	$12,128,269
Per Capita Revenue:	$247	$418	$307
Per Capita Expenditures:	$282	$399	$297
Operating Income (loss):	-$1,070,320	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	801.51%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$68,027,232	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,264	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alhambra Village

Unit Code: 057/010/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$939,340
Equalized Assessed Valuation:	$7,470,207
Population:	681
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$91,311

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$233,958	$332,008	$170,045
Per Capita Beginning Fund Balance:	$344	$24,836	$493
Revenue Collected During FY 14:	$265,889	$369,367	$116,057
Expenditures During FY 14:	$246,945	$363,149	$110,784
Per Capita Revenue:	$390	$93,141	$321
Per Capita Expenditures:	$363	$94,207	$304
Revenues over (under) Expenditures:	$18,944	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	124.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$307,902	$351,006	$180,864
Per Capita Ending Fund Balance:	$452	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,424	$123,269	$26,022
Total Unrestricted Net Assets:	$292,478	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$94,079	$609,493	$29,815
Per Capita Debt:	$138	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,015,138	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,959	$79,092	$947
Revenue Collected During FY 14:	$210,022	$321,951	$89,373
Expenditures During FY 14:	$207,174	$319,515	$97,232
Per Capita Revenue:	$308	$78,578	$229
Per Capita Expenditures:	$304	$76,774	$261
Operating Income (loss):	$2,848	$2,436	$
Ratio of Retained Earnings to Expenditures:	947.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,962,986	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,883	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allendale Village

Unit Code: 093/010/32 **County:** Wabash

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$624,591
Equalized Assessed Valuation:	$2,450,166
Population:	528
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$75,421

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$202,954	$332,008	$170,045
Per Capita Beginning Fund Balance:	$384	$24,836	$493
Revenue Collected During FY 14:	$115,241	$369,367	$116,057
Expenditures During FY 14:	$37,942	$363,149	$110,784
Per Capita Revenue:	$218	$93,141	$321
Per Capita Expenditures:	$72	$94,207	$304
Revenues over (under) Expenditures:	$77,299	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	510.20%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,581	$351,006	$180,864
Per Capita Ending Fund Balance:	$367	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$206,240	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$990,047	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,875	$79,092	$947
Revenue Collected During FY 14:	$466,007	$321,951	$89,373
Expenditures During FY 14:	$465,328	$319,515	$97,232
Per Capita Revenue:	$883	$78,578	$229
Per Capita Expenditures:	$881	$76,774	$261
Operating Income (loss):	$679	$2,436	$
Ratio of Retained Earnings to Expenditures:	209.85%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$976,497	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,849	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allenville Village

Unit Code: 070/010/32 **County:** Moultrie

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$90,000
Equalized Assessed Valuation:	$181,940,108
Population:	147
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Number Submitted = 1

Village of Allenville

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$59,495	$332,008	$170,045
Per Capita Beginning Fund Balance:	$405	$24,836	$493
Revenue Collected During FY 14:	$34,836	$369,367	$116,057
Expenditures During FY 14:	$43,156	$363,149	$110,784
Per Capita Revenue:	$237	$93,141	$321
Per Capita Expenditures:	$294	$94,207	$304
Revenues over (under) Expenditures:	-$8,320	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	118.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$51,175	$351,006	$180,864
Per Capita Ending Fund Balance:	$348	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$63,535	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allerton Village

Unit Code: 092/010/32 **County:** Vermilion

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $244,700

Equalized Assessed Valuation: $1,978,797

Population: 291

Employees:

Full Time:

Part Time: 7

Salaries Paid: $18,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,017,135	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,495	$24,836	$493
Revenue Collected During FY 14:	$71,481	$369,367	$116,057
Expenditures During FY 14:	$68,479	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$235	$94,207	$304
Revenues over (under) Expenditures:	$3,002	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1489.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,020,137	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,506	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,503	$123,269	$26,022
Total Unrestricted Net Assets:	$1,007,634	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$34,689	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$119	$79,092	$947
Revenue Collected During FY 14:	$49,300	$321,951	$89,373
Expenditures During FY 14:	$51,711	$319,515	$97,232
Per Capita Revenue:	$169	$78,578	$229
Per Capita Expenditures:	$178	$76,774	$261
Operating Income (loss):	-$2,411	$2,436	$
Ratio of Retained Earnings to Expenditures:	62.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$32,278	$893,250	$392,538
Per Capita Ending Retained Earnings:	$111	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alma Village

Unit Code: 058/010/32 **County:** Marion

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $278,055

Equalized Assessed Valuation: $1,561,764

Population: 320

Employees:

Full Time:

Part Time: 13

Salaries Paid: $41,607

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$65,022	$332,008	$170,045
Per Capita Beginning Fund Balance:	$203	$24,836	$493
Revenue Collected During FY 14:	$101,207	$369,367	$116,057
Expenditures During FY 14:	$116,711	$363,149	$110,784
Per Capita Revenue:	$316	$93,141	$321
Per Capita Expenditures:	$365	$94,207	$304
Revenues over (under) Expenditures:	-$15,504	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	43.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$51,018	$351,006	$180,864
Per Capita Ending Fund Balance:	$159	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$9,895	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$474,123	$609,493	$29,815
Per Capita Debt:	$1,482	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,993,723	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,230	$79,092	$947
Revenue Collected During FY 14:	$140,846	$321,951	$89,373
Expenditures During FY 14:	$222,693	$319,515	$97,232
Per Capita Revenue:	$440	$78,578	$229
Per Capita Expenditures:	$696	$76,774	$261
Operating Income (loss):	-$81,847	$2,436	$
Ratio of Retained Earnings to Expenditures:	857.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,910,394	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,970	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Alorton Village

Unit Code: 088/010/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$1,412,100
Equalized Assessed Valuation:	$4,204,802
Population:	1,982
Employees:	
Full Time:	10
Part Time:	12
Salaries Paid:	$548,579

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$15,287	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$8	$605	$440
Revenue Collected During FY 14:	$1,433,479	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,384,618	$5,491,101	$2,627,902
Per Capita Revenue:	$723	$812	$637
Per Capita Expenditures:	$699	$769	$619
Revenues over (under) Expenditures:	$48,861	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	2.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$33,574	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$17	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$452	$35,498	$
Total Unreserved Funds:	$13,122	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alpha Village

Unit Code: 037/010/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$584,501
Equalized Assessed Valuation:	$6,750,005
Population:	704
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$87,929

Blended Component Units

Number Submitted = 1

Alpha Community Team

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$351,911	$332,008	$170,045
Per Capita Beginning Fund Balance:	$500	$24,836	$493
Revenue Collected During FY 14:	$197,500	$369,367	$116,057
Expenditures During FY 14:	$198,710	$363,149	$110,784
Per Capita Revenue:	$281	$93,141	$321
Per Capita Expenditures:	$282	$94,207	$304
Revenues over (under) Expenditures:	-$1,210	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	176.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$350,701	$351,006	$180,864
Per Capita Ending Fund Balance:	$498	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$117,156	$123,269	$26,022
Total Unrestricted Net Assets:	$233,545	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$517,581	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$735	$79,092	$947
Revenue Collected During FY 14:	$184,485	$321,951	$89,373
Expenditures During FY 14:	$154,180	$319,515	$97,232
Per Capita Revenue:	$262	$78,578	$229
Per Capita Expenditures:	$219	$76,774	$261
Operating Income (loss):	$30,305	$2,436	$
Ratio of Retained Earnings to Expenditures:	355.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$547,886	$893,250	$392,538
Per Capita Ending Retained Earnings:	$778	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alsey Village

Unit Code: 085/010/32 **County:** Scott

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$123,700
Equalized Assessed Valuation:	$928,484
Population:	250
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$4,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$51,330	$332,008	$170,045
Per Capita Beginning Fund Balance:	$205	$24,836	$493
Revenue Collected During FY 14:	$74,832	$369,367	$116,057
Expenditures During FY 14:	$58,526	$363,149	$110,784
Per Capita Revenue:	$299	$93,141	$321
Per Capita Expenditures:	$234	$94,207	$304
Revenues over (under) Expenditures:	$16,306	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	115.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$67,636	$351,006	$180,864
Per Capita Ending Fund Balance:	$271	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$71,929	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,199	$609,493	$29,815
Per Capita Debt:	$105	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Alsip Village

Unit Code: 016/010/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,241,887
Equalized Assessed Valuation:	$550,595,790
Population:	19,000
Employees:	
Full Time:	122
Part Time:	22
Salaries Paid:	$10,451,127

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,342,588	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$860	$605	$440
Revenue Collected During FY 14:	$23,193,830	$5,702,258	$2,724,997
Expenditures During FY 14:	$20,578,057	$5,491,101	$2,627,902
Per Capita Revenue:	$1,221	$812	$637
Per Capita Expenditures:	$1,083	$769	$619
Revenues over (under) Expenditures:	$2,615,773	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	89.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$18,451,428	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$971	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,348,270	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,393,770	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$33,581,027	$8,931,204	$2,656,302
Per Capita Debt:	$1,767	$1,369	$683
General Obligation Debt over EAV:	3.54%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,389,966	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,389	$1,598	$1,215
Revenue Collected During FY 14:	$15,170,644	$2,867,651	$1,249,280
Expenditures During FY 14:	$16,236,602	$2,739,346	$1,190,005
Per Capita Revenue:	$798	$478	$340
Per Capita Expenditures:	$855	$457	$327
Operating Income (loss):	-$1,065,958	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	154.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$25,092,008	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,321	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Altamont City

Unit Code: 025/010/30 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $11,226,595

Equalized Assessed Valuation: $27,348,588

Population: 2,319

Employees:

Full Time: 21

Part Time: 5

Salaries Paid: $946,004

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$938,922	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$405	$605	$440
Revenue Collected During FY 14:	$1,017,227	$5,702,258	$2,724,997
Expenditures During FY 14:	$891,337	$5,491,101	$2,627,902
Per Capita Revenue:	$439	$812	$637
Per Capita Expenditures:	$384	$769	$619
Revenues over (under) Expenditures:	$125,890	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	119.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,064,812	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$459	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$423,477	$1,648,859	$607,219
Total Unrestricted Net Assets:	$662,476	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,055,222	$8,931,204	$2,656,302
Per Capita Debt:	$1,317	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,987,598	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,288	$1,598	$1,215
Revenue Collected During FY 14:	$3,992,905	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,932,912	$2,739,346	$1,190,005
Per Capita Revenue:	$1,722	$478	$340
Per Capita Expenditures:	$1,696	$457	$327
Operating Income (loss):	$59,993	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	77.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,047,591	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,314	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alto Pass Village

Unit Code: 091/010/32 **County:** Union

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$125,000
Equalized Assessed Valuation:	$2,597,987
Population:	391
Employees:	
Full Time:	1
Part Time:	7
Salaries Paid:	$30,055

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$79,896	$332,008	$170,045
Per Capita Beginning Fund Balance:	$204	$24,836	$493
Revenue Collected During FY 14:	$116,057	$369,367	$116,057
Expenditures During FY 14:	$122,476	$363,149	$110,784
Per Capita Revenue:	$297	$93,141	$321
Per Capita Expenditures:	$313	$94,207	$304
Revenues over (under) Expenditures:	-$6,419	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	59.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$73,477	$351,006	$180,864
Per Capita Ending Fund Balance:	$188	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$29,807	$6,426	$
Total Unreserved Funds:	$43,670	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Alton City

Unit Code: 057/015/30 **County:** Madison

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$54,397,246
Equalized Assessed Valuation:	$310,255,767
Population:	27,000
Employees:	
Full Time:	211
Part Time:	35
Salaries Paid:	$14,297,345

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,420,189	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$682	$513	$441
Revenue Collected During FY 14:	$34,977,327	$53,021,753	$40,071,062
Expenditures During FY 14:	$32,801,749	$50,940,085	$39,626,744
Per Capita Revenue:	$1,295	$1,047	$1,013
Per Capita Expenditures:	$1,215	$1,008	$967
Revenues over (under) Expenditures:	$2,175,578	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	56.57%	54.88%	52.77%
Ending Fund Balance for FY 14:	$18,556,510	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$687	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,408,019	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$91,872,258	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,095,373	$81,108,167	$55,205,755
Per Capita Debt:	$670	$1,521	$1,337
General Obligation Debt over EAV:	4.04%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$15,634,990	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$579	$1,355	$1,126
Revenue Collected During FY 14:	$4,602,388	$22,088,329	$13,107,976
Expenditures During FY 14:	$4,854,543	$21,127,660	$12,128,269
Per Capita Revenue:	$170	$418	$307
Per Capita Expenditures:	$180	$399	$297
Operating Income (loss):	-$252,155	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	319.33%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$15,501,867	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$574	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Altona Village

Unit Code: 048/015/32 **County:** Knox

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,256,125
Equalized Assessed Valuation:	$4,003,882
Population:	570
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$35,619

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$408,480	$332,008	$170,045
Per Capita Beginning Fund Balance:	$717	$24,836	$493
Revenue Collected During FY 14:	$160,931	$369,367	$116,057
Expenditures During FY 14:	$124,363	$363,149	$110,784
Per Capita Revenue:	$282	$93,141	$321
Per Capita Expenditures:	$218	$94,207	$304
Revenues over (under) Expenditures:	$36,568	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	217.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$270,198	$351,006	$180,864
Per Capita Ending Fund Balance:	$474	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$89,152	$123,269	$26,022
Total Unrestricted Net Assets:	$181,046	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$464,074	$609,493	$29,815
Per Capita Debt:	$814	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,371,181	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,406	$79,092	$947
Revenue Collected During FY 14:	$150,750	$321,951	$89,373
Expenditures During FY 14:	$167,245	$319,515	$97,232
Per Capita Revenue:	$264	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	-$16,495	$2,436	$
Ratio of Retained Earnings to Expenditures:	914.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,529,536	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,683	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alvin Village

Unit Code: 092/015/32 **County:** Vermilion

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$135,500
Equalized Assessed Valuation:	$1,417,143
Population:	270
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$25,491

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,928	$332,008	$170,045
Per Capita Beginning Fund Balance:	$252	$24,836	$493
Revenue Collected During FY 14:	$43,390	$369,367	$116,057
Expenditures During FY 14:	$44,271	$363,149	$110,784
Per Capita Revenue:	$161	$93,141	$321
Per Capita Expenditures:	$164	$94,207	$304
Revenues over (under) Expenditures:	-$881	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	171.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$76,006	$351,006	$180,864
Per Capita Ending Fund Balance:	$282	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$76,006	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,861	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$51	$79,092	$947
Revenue Collected During FY 14:	$38,136	$321,951	$89,373
Expenditures During FY 14:	$33,242	$319,515	$97,232
Per Capita Revenue:	$141	$78,578	$229
Per Capita Expenditures:	$123	$76,774	$261
Operating Income (loss):	$4,894	$2,436	$
Ratio of Retained Earnings to Expenditures:	40.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$13,480	$893,250	$392,538
Per Capita Ending Retained Earnings:	$50	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Amboy City

Unit Code: 052/010/30 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,043,850
Equalized Assessed Valuation:	$25,538,617
Population:	2,561
Employees:	
Full Time:	11
Part Time:	5
Salaries Paid:	$701,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$686,184	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$268	$605	$440
Revenue Collected During FY 14:	$1,326,098	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,239,139	$5,491,101	$2,627,902
Per Capita Revenue:	$518	$812	$637
Per Capita Expenditures:	$484	$769	$619
Revenues over (under) Expenditures:	$86,959	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$788,913	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$308	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$132,903	$1,648,859	$607,219
Total Unrestricted Net Assets:	$551,055	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,320,757	$8,931,204	$2,656,302
Per Capita Debt:	$516	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,900,209	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$742	$1,598	$1,215
Revenue Collected During FY 14:	$920,639	$2,867,651	$1,249,280
Expenditures During FY 14:	$862,900	$2,739,346	$1,190,005
Per Capita Revenue:	$359	$478	$340
Per Capita Expenditures:	$337	$457	$327
Operating Income (loss):	$57,739	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	225.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,942,178	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$758	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Anchor Village

Unit Code: 064/010/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$175,981
Equalized Assessed Valuation:	$1,953,491
Population:	146
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$3,399

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,866	$332,008	$170,045
Per Capita Beginning Fund Balance:	$485	$24,836	$493
Revenue Collected During FY 14:	$52,825	$369,367	$116,057
Expenditures During FY 14:	$44,335	$363,149	$110,784
Per Capita Revenue:	$362	$93,141	$321
Per Capita Expenditures:	$304	$94,207	$304
Revenues over (under) Expenditures:	$8,490	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	178.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$79,356	$351,006	$180,864
Per Capita Ending Fund Balance:	$544	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,293	$123,269	$26,022
Total Unrestricted Net Assets:	$24,063	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$86,672	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$594	$79,092	$947
Revenue Collected During FY 14:	$23,954	$321,951	$89,373
Expenditures During FY 14:	$19,436	$319,515	$97,232
Per Capita Revenue:	$164	$78,578	$229
Per Capita Expenditures:	$133	$76,774	$261
Operating Income (loss):	$4,518	$2,436	$
Ratio of Retained Earnings to Expenditures:	469.18%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$91,190	$893,250	$392,538
Per Capita Ending Retained Earnings:	$625	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Andalusia Village

Unit Code: 081/010/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,419,550
Equalized Assessed Valuation:	$18,043,915
Population:	1,199
Employees:	
Full Time:	2
Part Time:	17
Salaries Paid:	$168,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$459,515	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$383	$605	$440
Revenue Collected During FY 14:	$608,464	$5,702,258	$2,724,997
Expenditures During FY 14:	$611,160	$5,491,101	$2,627,902
Per Capita Revenue:	$507	$812	$637
Per Capita Expenditures:	$510	$769	$619
Revenues over (under) Expenditures:	-$2,696	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$456,819	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$381	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$120,097	$1,648,859	$607,219
Total Unrestricted Net Assets:	$362,331	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$878,741	$8,931,204	$2,656,302
Per Capita Debt:	$733	$1,369	$683
General Obligation Debt over EAV:	2.85%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,371,912	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,144	$1,598	$1,215
Revenue Collected During FY 14:	$418,115	$2,867,651	$1,249,280
Expenditures During FY 14:	$377,061	$2,739,346	$1,190,005
Per Capita Revenue:	$349	$478	$340
Per Capita Expenditures:	$314	$457	$327
Operating Income (loss):	$41,054	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	374.73%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,412,966	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,178	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Andover Village

Unit Code: 037/015/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$439,216
Equalized Assessed Valuation:	$6,616,013
Population:	568
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$56,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$221,745	$332,008	$170,045
Per Capita Beginning Fund Balance:	$390	$24,836	$493
Revenue Collected During FY 14:	$175,996	$369,367	$116,057
Expenditures During FY 14:	$214,576	$363,149	$110,784
Per Capita Revenue:	$310	$93,141	$321
Per Capita Expenditures:	$378	$94,207	$304
Revenues over (under) Expenditures:	-$38,580	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	95.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$203,855	$351,006	$180,864
Per Capita Ending Fund Balance:	$359	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,862	$123,269	$26,022
Total Unrestricted Net Assets:	$191,993	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$364,984	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$643	$79,092	$947
Revenue Collected During FY 14:	$74,947	$321,951	$89,373
Expenditures During FY 14:	$49,386	$319,515	$97,232
Per Capita Revenue:	$132	$78,578	$229
Per Capita Expenditures:	$87	$76,774	$261
Operating Income (loss):	$25,561	$2,436	$
Ratio of Retained Earnings to Expenditures:	748.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$369,855	$893,250	$392,538
Per Capita Ending Retained Earnings:	$651	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Anna City

Unit Code: 091/015/30 **County:** Union

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,419,224
Equalized Assessed Valuation:	$50,020,656
Population:	4,942
Employees:	
Full Time:	31
Part Time:	23
Salaries Paid:	$1,828,447

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,715,529	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,764	$605	$440
Revenue Collected During FY 14:	$3,005,910	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,780,287	$5,491,101	$2,627,902
Per Capita Revenue:	$608	$812	$637
Per Capita Expenditures:	$563	$769	$619
Revenues over (under) Expenditures:	$225,623	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	321.59%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,941,152	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,809	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,601,064	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,019,141	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,378,834	$8,931,204	$2,656,302
Per Capita Debt:	$279	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,029,339	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,827	$1,598	$1,215
Revenue Collected During FY 14:	$4,082,983	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,847,971	$2,739,346	$1,190,005
Per Capita Revenue:	$826	$478	$340
Per Capita Expenditures:	$779	$457	$327
Operating Income (loss):	$235,012	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	240.76%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,264,351	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,875	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Annawan Town

Unit Code: 037/020/31 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,772,938
Equalized Assessed Valuation:	$12,739,136
Population:	868
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	$190,380

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,483	$332,008	$170,045
Per Capita Beginning Fund Balance:	$5	$24,836	$493
Revenue Collected During FY 14:	$618,751	$369,367	$116,057
Expenditures During FY 14:	$659,573	$363,149	$110,784
Per Capita Revenue:	$713	$93,141	$321
Per Capita Expenditures:	$760	$94,207	$304
Revenues over (under) Expenditures:	-$40,822	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	16.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$107,792	$351,006	$180,864
Per Capita Ending Fund Balance:	$124	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$890,747	$123,269	$26,022
Total Unrestricted Net Assets:	$16,246	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$810,055	$609,493	$29,815
Per Capita Debt:	$933	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$385,415	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$444	$79,092	$947
Revenue Collected During FY 14:	$202,784	$321,951	$89,373
Expenditures During FY 14:	$183,332	$319,515	$97,232
Per Capita Revenue:	$234	$78,578	$229
Per Capita Expenditures:	$211	$76,774	$261
Operating Income (loss):	$19,452	$2,436	$
Ratio of Retained Earnings to Expenditures:	185.75%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$340,548	$893,250	$392,538
Per Capita Ending Retained Earnings:	$392	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Antioch Village

Unit Code: 049/010/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,421,828
Equalized Assessed Valuation:	$316,431,616
Population:	14,430
Employees:	
Full Time:	80
Part Time:	19
Salaries Paid:	$5,208,089

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,119,283	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$216	$605	$440
Revenue Collected During FY 14:	$12,647,212	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,783,076	$5,491,101	$2,627,902
Per Capita Revenue:	$876	$812	$637
Per Capita Expenditures:	$817	$769	$619
Revenues over (under) Expenditures:	$864,136	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	25.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,961,036	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$205	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,321,090	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$139,268	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,639,418	$8,931,204	$2,656,302
Per Capita Debt:	$1,292	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,709,395	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,683	$1,598	$1,215
Revenue Collected During FY 14:	$3,653,961	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,086,620	$2,739,346	$1,190,005
Per Capita Revenue:	$253	$478	$340
Per Capita Expenditures:	$214	$457	$327
Operating Income (loss):	$567,341	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1272.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$39,276,736	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,722	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Apple River Village

Unit Code: 043/010/32 **County:** Jo Daviess

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $235,150

Equalized Assessed Valuation: $2,207,989

Population: 379

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $52,122

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$314,461	$332,008	$170,045
Per Capita Beginning Fund Balance:	$830	$24,836	$493
Revenue Collected During FY 14:	$126,983	$369,367	$116,057
Expenditures During FY 14:	$114,006	$363,149	$110,784
Per Capita Revenue:	$335	$93,141	$321
Per Capita Expenditures:	$301	$94,207	$304
Revenues over (under) Expenditures:	$12,977	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	287.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	$327,438	$351,006	$180,864
Per Capita Ending Fund Balance:	$864	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,866	$123,269	$26,022
Total Unrestricted Net Assets:	$283,572	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$569,836	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,504	$79,092	$947
Revenue Collected During FY 14:	$82,776	$321,951	$89,373
Expenditures During FY 14:	$86,429	$319,515	$97,232
Per Capita Revenue:	$218	$78,578	$229
Per Capita Expenditures:	$228	$76,774	$261
Operating Income (loss):	-$3,653	$2,436	$
Ratio of Retained Earnings to Expenditures:	655.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$566,183	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,494	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Arcola City

Unit Code: 021/010/30 **County:** Douglas

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,241,350
Equalized Assessed Valuation:	$36,359,913
Population:	2,916
Employees:	
Full Time:	16
Part Time:	34
Salaries Paid:	$762,931

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,245,060	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$770	$605	$440
Revenue Collected During FY 14:	$2,819,995	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,720,031	$5,491,101	$2,627,902
Per Capita Revenue:	$967	$812	$637
Per Capita Expenditures:	$933	$769	$619
Revenues over (under) Expenditures:	$99,964	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	89.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,429,763	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$833	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,422,713	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$322,092	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,014,171	$8,931,204	$2,656,302
Per Capita Debt:	$1,377	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,247,803	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,114	$1,598	$1,215
Revenue Collected During FY 14:	$1,264,769	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,508,697	$2,739,346	$1,190,005
Per Capita Revenue:	$434	$478	$340
Per Capita Expenditures:	$517	$457	$327
Operating Income (loss):	-$243,928	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	194.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,934,306	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,006	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Arenzville Village

Unit Code: 009/010/32 **County:** Cass

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$892,200
Equalized Assessed Valuation:	$4,068,678
Population:	1,175
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$79,067

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$801,038	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$682	$605	$440
Revenue Collected During FY 14:	$212,580	$5,702,258	$2,724,997
Expenditures During FY 14:	$204,471	$5,491,101	$2,627,902
Per Capita Revenue:	$181	$812	$637
Per Capita Expenditures:	$174	$769	$619
Revenues over (under) Expenditures:	$8,109	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	395.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	$809,147	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$689	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$130,664	$1,648,859	$607,219
Total Unrestricted Net Assets:	$678,483	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$510,277	$8,931,204	$2,656,302
Per Capita Debt:	$434	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,632,860	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,390	$1,598	$1,215
Revenue Collected During FY 14:	$139,905	$2,867,651	$1,249,280
Expenditures During FY 14:	$128,929	$2,739,346	$1,190,005
Per Capita Revenue:	$119	$478	$340
Per Capita Expenditures:	$110	$457	$327
Operating Income (loss):	$10,976	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1274.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,643,836	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,399	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Argenta Village

Unit Code: 055/010/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,434,700
Equalized Assessed Valuation:	$9,371,788
Population:	947
Employees:	
Full Time:	2
Part Time:	21
Salaries Paid:	$92,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$429,567	$332,008	$170,045
Per Capita Beginning Fund Balance:	$454	$24,836	$493
Revenue Collected During FY 14:	$369,046	$369,367	$116,057
Expenditures During FY 14:	$363,765	$363,149	$110,784
Per Capita Revenue:	$390	$93,141	$321
Per Capita Expenditures:	$384	$94,207	$304
Revenues over (under) Expenditures:	$5,281	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	138.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$504,292	$351,006	$180,864
Per Capita Ending Fund Balance:	$533	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$133,214	$123,269	$26,022
Total Unrestricted Net Assets:	$371,078	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,829,251	$609,493	$29,815
Per Capita Debt:	$6,155	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,005,266	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,062	$79,092	$947
Revenue Collected During FY 14:	$137,717	$321,951	$89,373
Expenditures During FY 14:	$178,448	$319,515	$97,232
Per Capita Revenue:	$145	$78,578	$229
Per Capita Expenditures:	$188	$76,774	$261
Operating Income (loss):	-$40,731	$2,436	$
Ratio of Retained Earnings to Expenditures:	540.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$964,535	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,019	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Arlington Village

Unit Code: 006/010/32 **County:** Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,343,090

Equalized Assessed Valuation: $1,779,769

Population: 193

Employees:

Full Time:

Part Time: 10

Salaries Paid: $28,097

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$76,791	$332,008	$170,045
Per Capita Beginning Fund Balance:	$398	$24,836	$493
Revenue Collected During FY 14:	$76,720	$369,367	$116,057
Expenditures During FY 14:	$112,138	$363,149	$110,784
Per Capita Revenue:	$398	$93,141	$321
Per Capita Expenditures:	$581	$94,207	$304
Revenues over (under) Expenditures:	-$35,418	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	36.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$41,373	$351,006	$180,864
Per Capita Ending Fund Balance:	$214	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,133	$123,269	$26,022
Total Unrestricted Net Assets:	$31,240	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$353,000	$609,493	$29,815
Per Capita Debt:	$1,829	$180,001	$67
General Obligation Debt over EAV:	6.52%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$584,901	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,031	$79,092	$947
Revenue Collected During FY 14:	$798,453	$321,951	$89,373
Expenditures During FY 14:	$114,763	$319,515	$97,232
Per Capita Revenue:	$4,137	$78,578	$229
Per Capita Expenditures:	$595	$76,774	$261
Operating Income (loss):	$683,690	$2,436	$
Ratio of Retained Earnings to Expenditures:	1105.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,268,591	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,573	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Arlington Heights Village

Unit Code: 016/015/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$164,836,451
Equalized Assessed Valuation:	$2,859,958,555
Population:	75,101
Employees:	
Full Time:	417
Part Time:	20
Salaries Paid:	$46,781,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$33,743,112	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$449	$513	$441
Revenue Collected During FY 14:	$75,556,691	$53,021,753	$40,071,062
Expenditures During FY 14:	$70,110,288	$50,940,085	$39,626,744
Per Capita Revenue:	$1,006	$1,047	$1,013
Per Capita Expenditures:	$934	$1,008	$967
Revenues over (under) Expenditures:	$5,446,403	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	49.33%	54.88%	52.77%
Ending Fund Balance for FY 14:	$34,584,327	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$461	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,796,342	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$45,211,400	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$42,636,145	$81,108,167	$55,205,755
Per Capita Debt:	$568	$1,521	$1,337
General Obligation Debt over EAV:	1.49%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$54,646,056	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$728	$1,355	$1,126
Revenue Collected During FY 14:	$16,394,512	$22,088,329	$13,107,976
Expenditures During FY 14:	$17,465,955	$21,127,660	$12,128,269
Per Capita Revenue:	$218	$418	$307
Per Capita Expenditures:	$233	$399	$297
Operating Income (loss):	-$1,071,443	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	306.74%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$53,574,613	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$713	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Armington Village

Unit Code: 090/010/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$312,980
Equalized Assessed Valuation:	$3,117,200
Population:	343
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$76,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$375,300	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,094	$24,836	$493
Revenue Collected During FY 14:	$167,405	$369,367	$116,057
Expenditures During FY 14:	$112,022	$363,149	$110,784
Per Capita Revenue:	$488	$93,141	$321
Per Capita Expenditures:	$327	$94,207	$304
Revenues over (under) Expenditures:	$55,383	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	384.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$430,683	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,256	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,170	$123,269	$26,022
Total Unrestricted Net Assets:	$326,592	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$269,835	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$787	$79,092	$947
Revenue Collected During FY 14:	$97,933	$321,951	$89,373
Expenditures During FY 14:	$77,725	$319,515	$97,232
Per Capita Revenue:	$286	$78,578	$229
Per Capita Expenditures:	$227	$76,774	$261
Operating Income (loss):	$20,208	$2,436	$
Ratio of Retained Earnings to Expenditures:	373.17%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$290,043	$893,250	$392,538
Per Capita Ending Retained Earnings:	$846	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Aroma Park Village

Unit Code: 046/010/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$771,008
Equalized Assessed Valuation:	$12,204,614
Population:	743
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	$245,875

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,903	$332,008	$170,045
Per Capita Beginning Fund Balance:	$90	$24,836	$493
Revenue Collected During FY 14:	$546,351	$369,367	$116,057
Expenditures During FY 14:	$516,876	$363,149	$110,784
Per Capita Revenue:	$735	$93,141	$321
Per Capita Expenditures:	$696	$94,207	$304
Revenues over (under) Expenditures:	$29,475	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	14.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$76,379	$351,006	$180,864
Per Capita Ending Fund Balance:	$103	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,890	$123,269	$26,022
Total Unrestricted Net Assets:	$60,489	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,200	$609,493	$29,815
Per Capita Debt:	$24	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,217,210	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,638	$79,092	$947
Revenue Collected During FY 14:	$141,631	$321,951	$89,373
Expenditures During FY 14:	$236,643	$319,515	$97,232
Per Capita Revenue:	$191	$78,578	$229
Per Capita Expenditures:	$318	$76,774	$261
Operating Income (loss):	-$95,012	$2,436	$
Ratio of Retained Earnings to Expenditures:	482.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,142,199	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,537	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Arrowsmith Village

Unit Code: 064/015/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$399,750
Equalized Assessed Valuation:	$3,096,076
Population:	294
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$24,540

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$158,187	$332,008	$170,045
Per Capita Beginning Fund Balance:	$538	$24,836	$493
Revenue Collected During FY 14:	$83,080	$369,367	$116,057
Expenditures During FY 14:	$86,015	$363,149	$110,784
Per Capita Revenue:	$283	$93,141	$321
Per Capita Expenditures:	$293	$94,207	$304
Revenues over (under) Expenditures:	-$2,935	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	180.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$155,252	$351,006	$180,864
Per Capita Ending Fund Balance:	$528	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,416	$123,269	$26,022
Total Unrestricted Net Assets:	$39,341	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$98,495	$609,493	$29,815
Per Capita Debt:	$335	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$125,299	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$426	$79,092	$947
Revenue Collected During FY 14:	$68,421	$321,951	$89,373
Expenditures During FY 14:	$74,946	$319,515	$97,232
Per Capita Revenue:	$233	$78,578	$229
Per Capita Expenditures:	$255	$76,774	$261
Operating Income (loss):	-$6,525	$2,436	$
Ratio of Retained Earnings to Expenditures:	158.48%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$118,774	$893,250	$392,538
Per Capita Ending Retained Earnings:	$404	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Arthur Village

Unit Code: 021/015/32 **County:** Douglas

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,995,895

Equalized Assessed Valuation: $35,160,717

Population: 2,116

Employees:

Full Time: 10

Part Time: 22

Salaries Paid: $530,929

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$792,286	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$374	$605	$440
Revenue Collected During FY 14:	$1,468,579	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,175,181	$5,491,101	$2,627,902
Per Capita Revenue:	$694	$812	$637
Per Capita Expenditures:	$555	$769	$619
Revenues over (under) Expenditures:	$293,398	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,085,684	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$513	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$333,508	$1,648,859	$607,219
Total Unrestricted Net Assets:	$864,595	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$589,241	$8,931,204	$2,656,302
Per Capita Debt:	$278	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,207,612	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,516	$1,598	$1,215
Revenue Collected During FY 14:	$635,344	$2,867,651	$1,249,280
Expenditures During FY 14:	$684,145	$2,739,346	$1,190,005
Per Capita Revenue:	$300	$478	$340
Per Capita Expenditures:	$323	$457	$327
Operating Income (loss):	-$48,801	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	461.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,158,811	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,493	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashkum Village

Unit Code: 038/010/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $457,335

Equalized Assessed Valuation: $10,966,131

Population: 724

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $74,218

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$863,301	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,192	$24,836	$493
Revenue Collected During FY 14:	$293,065	$369,367	$116,057
Expenditures During FY 14:	$209,049	$363,149	$110,784
Per Capita Revenue:	$405	$93,141	$321
Per Capita Expenditures:	$289	$94,207	$304
Revenues over (under) Expenditures:	$84,016	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	453.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$947,317	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,308	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$83,882	$6,426	$
Total Unreserved Funds:	$863,405	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$309,261	$609,493	$29,815
Per Capita Debt:	$427	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$644,737	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$891	$79,092	$947
Revenue Collected During FY 14:	$237,895	$321,951	$89,373
Expenditures During FY 14:	$158,214	$319,515	$97,232
Per Capita Revenue:	$329	$78,578	$229
Per Capita Expenditures:	$219	$76,774	$261
Operating Income (loss):	$79,681	$2,436	$
Ratio of Retained Earnings to Expenditures:	457.87%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$724,418	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,001	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ashland Village

Unit Code: 009/015/32 **County:** Cass

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,812,838
Equalized Assessed Valuation:	$13,029,695
Population:	1,692
Employees:	
Full Time:	7
Part Time:	3
Salaries Paid:	$225,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$343,319	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$203	$605	$440
Revenue Collected During FY 14:	$466,900	$5,702,258	$2,724,997
Expenditures During FY 14:	$414,768	$5,491,101	$2,627,902
Per Capita Revenue:	$276	$812	$637
Per Capita Expenditures:	$245	$769	$619
Revenues over (under) Expenditures:	$52,132	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	94.96%	90.40%	74.76%
Ending Fund Balance for FY 14:	$393,868	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$233	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$291,217	$1,648,859	$607,219
Total Unrestricted Net Assets:	$102,651	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$912,836	$8,931,204	$2,656,302
Per Capita Debt:	$540	$1,369	$683
General Obligation Debt over EAV:	2.92%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,014,718	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,191	$1,598	$1,215
Revenue Collected During FY 14:	$606,459	$2,867,651	$1,249,280
Expenditures During FY 14:	$612,215	$2,739,346	$1,190,005
Per Capita Revenue:	$358	$478	$340
Per Capita Expenditures:	$362	$457	$327
Operating Income (loss):	-$5,756	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	328.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,011,362	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,189	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashley City

Unit Code: 095/015/30 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$289,525
Equalized Assessed Valuation:	$3,969,542
Population:	536
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$92,292

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$534,904	$332,008	$170,045
Per Capita Beginning Fund Balance:	$998	$24,836	$493
Revenue Collected During FY 14:	$251,385	$369,367	$116,057
Expenditures During FY 14:	$209,202	$363,149	$110,784
Per Capita Revenue:	$469	$93,141	$321
Per Capita Expenditures:	$390	$94,207	$304
Revenues over (under) Expenditures:	$42,183	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	275.85%	257.35%	167.68%
Ending Fund Balance for FY 14:	$577,087	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,077	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$577,087	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$375,000	$609,493	$29,815
Per Capita Debt:	$700	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$721,085	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,345	$79,092	$947
Revenue Collected During FY 14:	$168,376	$321,951	$89,373
Expenditures During FY 14:	$268,308	$319,515	$97,232
Per Capita Revenue:	$314	$78,578	$229
Per Capita Expenditures:	$501	$76,774	$261
Operating Income (loss):	-$99,932	$2,436	$
Ratio of Retained Earnings to Expenditures:	231.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$621,153	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,159	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashmore Village

Unit Code: 015/010/32 **County:** Coles

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$959,425
Equalized Assessed Valuation:	$5,992,287
Population:	785
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$113,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$709,916	$332,008	$170,045
Per Capita Beginning Fund Balance:	$904	$24,836	$493
Revenue Collected During FY 14:	$215,538	$369,367	$116,057
Expenditures During FY 14:	$235,077	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$299	$94,207	$304
Revenues over (under) Expenditures:	-$19,539	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	293.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$690,377	$351,006	$180,864
Per Capita Ending Fund Balance:	$879	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$71,651	$123,269	$26,022
Total Unrestricted Net Assets:	$623,493	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$518,474	$609,493	$29,815
Per Capita Debt:	$660	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$743,762	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$947	$79,092	$947
Revenue Collected During FY 14:	$179,783	$321,951	$89,373
Expenditures During FY 14:	$213,112	$319,515	$97,232
Per Capita Revenue:	$229	$78,578	$229
Per Capita Expenditures:	$271	$76,774	$261
Operating Income (loss):	-$33,329	$2,436	$
Ratio of Retained Earnings to Expenditures:	331.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$705,890	$893,250	$392,538
Per Capita Ending Retained Earnings:	$899	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashton Village

Unit Code: 052/015/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$823,625
Equalized Assessed Valuation:	$12,236,663
Population:	972
Employees:	
Full Time:	2
Part Time:	24
Salaries Paid:	$189,350

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,543,966	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,588	$24,836	$493
Revenue Collected During FY 14:	$685,721	$369,367	$116,057
Expenditures During FY 14:	$433,867	$363,149	$110,784
Per Capita Revenue:	$705	$93,141	$321
Per Capita Expenditures:	$446	$94,207	$304
Revenues over (under) Expenditures:	$251,854	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	413.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,795,820	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,848	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,000	$123,269	$26,022
Total Unrestricted Net Assets:	$1,785,643	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$891,130	$609,493	$29,815
Per Capita Debt:	$917	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$101,334	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$104	$79,092	$947
Revenue Collected During FY 14:	$287,765	$321,951	$89,373
Expenditures During FY 14:	$514,160	$319,515	$97,232
Per Capita Revenue:	$296	$78,578	$229
Per Capita Expenditures:	$529	$76,774	$261
Operating Income (loss):	-$226,395	$2,436	$
Ratio of Retained Earnings to Expenditures:	-24.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	-$125,061	$893,250	$392,538
Per Capita Ending Retained Earnings:	-$129	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Assumption City

Unit Code: 011/010/30 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,256,856
Equalized Assessed Valuation:	$12,002,380
Population:	1,186
Employees:	
Full Time:	3
Part Time:	28
Salaries Paid:	$251,557

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,430,155	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,206	$605	$440
Revenue Collected During FY 14:	$550,689	$5,702,258	$2,724,997
Expenditures During FY 14:	$452,298	$5,491,101	$2,627,902
Per Capita Revenue:	$464	$812	$637
Per Capita Expenditures:	$381	$769	$619
Revenues over (under) Expenditures:	$98,391	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	337.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,528,546	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,289	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$572,358	$1,648,859	$607,219
Total Unrestricted Net Assets:	$956,188	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,781,169	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,502	$1,598	$1,215
Revenue Collected During FY 14:	$386,750	$2,867,651	$1,249,280
Expenditures During FY 14:	$274,312	$2,739,346	$1,190,005
Per Capita Revenue:	$326	$478	$340
Per Capita Expenditures:	$231	$457	$327
Operating Income (loss):	$112,438	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	690.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,893,607	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,597	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Astoria Village

Unit Code: 029/010/32 **County:** Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,355,905

Equalized Assessed Valuation: $6,148,864

Population: 1,180

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: $185,778

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$190,941	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$162	$605	$440
Revenue Collected During FY 14:	$385,643	$5,702,258	$2,724,997
Expenditures During FY 14:	$325,304	$5,491,101	$2,627,902
Per Capita Revenue:	$327	$812	$637
Per Capita Expenditures:	$276	$769	$619
Revenues over (under) Expenditures:	$60,339	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	77.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	$251,280	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$213	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,211	$1,648,859	$607,219
Total Unrestricted Net Assets:	$132,069	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,118,820	$8,931,204	$2,656,302
Per Capita Debt:	$948	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,326,028	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,124	$1,598	$1,215
Revenue Collected During FY 14:	$475,897	$2,867,651	$1,249,280
Expenditures During FY 14:	$439,287	$2,739,346	$1,190,005
Per Capita Revenue:	$403	$478	$340
Per Capita Expenditures:	$372	$457	$327
Operating Income (loss):	$36,610	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	307.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,352,238	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,146	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Athens City

Unit Code: 065/010/30 **County:** Menard

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,463,761
Equalized Assessed Valuation:	$22,983,996
Population:	2,000
Employees:	
Full Time:	11
Part Time:	4
Salaries Paid:	$470,172

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,471,826	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$736	$605	$440
Revenue Collected During FY 14:	$873,113	$5,702,258	$2,724,997
Expenditures During FY 14:	$707,665	$5,491,101	$2,627,902
Per Capita Revenue:	$437	$812	$637
Per Capita Expenditures:	$354	$769	$619
Revenues over (under) Expenditures:	$165,448	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	231.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,637,274	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$819	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,034,302	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,266,258	$8,931,204	$2,656,302
Per Capita Debt:	$4,133	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,790,383	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,895	$1,598	$1,215
Revenue Collected During FY 14:	$1,329,461	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,365,529	$2,739,346	$1,190,005
Per Capita Revenue:	$665	$478	$340
Per Capita Expenditures:	$683	$457	$327
Operating Income (loss):	-$36,068	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	274.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,754,315	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,877	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atkinson Village

Unit Code: 037/025/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,404,065
Equalized Assessed Valuation:	$12,381,073
Population:	1,001
Employees:	
Full Time:	4
Part Time:	25
Salaries Paid:	$200,055

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$785,523	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$785	$605	$440
Revenue Collected During FY 14:	$609,655	$5,702,258	$2,724,997
Expenditures During FY 14:	$553,423	$5,491,101	$2,627,902
Per Capita Revenue:	$609	$812	$637
Per Capita Expenditures:	$553	$769	$619
Revenues over (under) Expenditures:	$56,232	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	141.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$784,690	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$784	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$142,438	$1,648,859	$607,219
Total Unrestricted Net Assets:	$394,732	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$382,586	$8,931,204	$2,656,302
Per Capita Debt:	$382	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$649,799	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$649	$1,598	$1,215
Revenue Collected During FY 14:	$275,085	$2,867,651	$1,249,280
Expenditures During FY 14:	$267,019	$2,739,346	$1,190,005
Per Capita Revenue:	$275	$478	$340
Per Capita Expenditures:	$267	$457	$327
Operating Income (loss):	$8,066	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	244.53%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$652,930	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$652	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atlanta City

Unit Code: 054/010/30 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$2,383,361
Equalized Assessed Valuation:	$19,528,018
Population:	1,692
Employees:	
Full Time:	5
Part Time:	1
Salaries Paid:	$412,253

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$53,575	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$32	$605	$440
Revenue Collected During FY 14:	$1,077,101	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,035,092	$5,491,101	$2,627,902
Per Capita Revenue:	$637	$812	$637
Per Capita Expenditures:	$612	$769	$619
Revenues over (under) Expenditures:	$42,009	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	7.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$73,322	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$43	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,106	$1,648,859	$607,219
Total Unrestricted Net Assets:	$41,446	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$920,000	$8,931,204	$2,656,302
Per Capita Debt:	$544	$1,369	$683
General Obligation Debt over EAV:	2.43%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,717,023	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,606	$1,598	$1,215
Revenue Collected During FY 14:	$538,435	$2,867,651	$1,249,280
Expenditures During FY 14:	$638,412	$2,739,346	$1,190,005
Per Capita Revenue:	$318	$478	$340
Per Capita Expenditures:	$377	$457	$327
Operating Income (loss):	-$99,977	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	411.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,624,952	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,551	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atwood Village

Unit Code: 074/010/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,059,798
Equalized Assessed Valuation:	$9,997,966
Population:	1,290
Employees:	
Full Time:	6
Part Time:	22
Salaries Paid:	$268,551

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$432,986	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$336	$605	$440
Revenue Collected During FY 14:	$486,356	$5,702,258	$2,724,997
Expenditures During FY 14:	$356,042	$5,491,101	$2,627,902
Per Capita Revenue:	$377	$812	$637
Per Capita Expenditures:	$276	$769	$619
Revenues over (under) Expenditures:	$130,314	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	158.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$563,300	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$437	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$127,417	$1,648,859	$607,219
Total Unrestricted Net Assets:	$435,883	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$66,046	$8,931,204	$2,656,302
Per Capita Debt:	$51	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$805,460	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$624	$1,598	$1,215
Revenue Collected During FY 14:	$278,208	$2,867,651	$1,249,280
Expenditures During FY 14:	$296,876	$2,739,346	$1,190,005
Per Capita Revenue:	$216	$478	$340
Per Capita Expenditures:	$230	$457	$327
Operating Income (loss):	-$18,668	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	265.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$786,792	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$610	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Auburn City

Unit Code: 083/010/30 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,905,000
Equalized Assessed Valuation:	$58,145,334
Population:	4,771
Employees:	
Full Time:	24
Part Time:	34
Salaries Paid:	$1,037,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$704,990	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$148	$605	$440
Revenue Collected During FY 14:	$1,418,050	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,479,397	$5,491,101	$2,627,902
Per Capita Revenue:	$297	$812	$637
Per Capita Expenditures:	$310	$769	$619
Revenues over (under) Expenditures:	-$61,347	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$848,643	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$178	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,056,882	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,784,684	$8,931,204	$2,656,302
Per Capita Debt:	$374	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,836,324	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$385	$1,598	$1,215
Revenue Collected During FY 14:	$2,846,689	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,925,192	$2,739,346	$1,190,005
Per Capita Revenue:	$597	$478	$340
Per Capita Expenditures:	$613	$457	$327
Operating Income (loss):	-$78,503	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	60.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,757,821	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$368	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Augusta Village

Unit Code: 034/010/32 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$697,375
Equalized Assessed Valuation:	$3,630,061
Population:	587
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$79,493

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$428,060	$332,008	$170,045
Per Capita Beginning Fund Balance:	$729	$24,836	$493
Revenue Collected During FY 14:	$244,437	$369,367	$116,057
Expenditures During FY 14:	$247,776	$363,149	$110,784
Per Capita Revenue:	$416	$93,141	$321
Per Capita Expenditures:	$422	$94,207	$304
Revenues over (under) Expenditures:	-$3,339	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	171.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$424,721	$351,006	$180,864
Per Capita Ending Fund Balance:	$724	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,672	$123,269	$26,022
Total Unrestricted Net Assets:	$400,049	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$52,272	$609,493	$29,815
Per Capita Debt:	$89	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,364,413	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,324	$79,092	$947
Revenue Collected During FY 14:	$244,139	$321,951	$89,373
Expenditures During FY 14:	$240,327	$319,515	$97,232
Per Capita Revenue:	$416	$78,578	$229
Per Capita Expenditures:	$409	$76,774	$261
Operating Income (loss):	$3,812	$2,436	$
Ratio of Retained Earnings to Expenditures:	569.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,368,225	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,331	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Aurora City

Unit Code: 045/010/30 **County:** Kane

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$406,996,871
Equalized Assessed Valuation:	$3,058,755,881
Population:	197,899
Employees:	
Full Time:	984
Part Time:	167
Salaries Paid:	$92,022,848

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$74,027,273	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$374	$513	$441
Revenue Collected During FY 14:	$179,335,346	$53,021,753	$40,071,062
Expenditures During FY 14:	$176,146,179	$50,940,085	$39,626,744
Per Capita Revenue:	$906	$1,047	$1,013
Per Capita Expenditures:	$890	$1,008	$967
Revenues over (under) Expenditures:	$3,189,167	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	41.99%	54.88%	52.77%
Ending Fund Balance for FY 14:	$73,969,840	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$374	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$56,299,322	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$53,656,368	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$311,172,000	$81,108,167	$55,205,755
Per Capita Debt:	$1,572	$1,521	$1,337
General Obligation Debt over EAV:	4.11%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$189,539,109	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$958	$1,355	$1,126
Revenue Collected During FY 14:	$77,977,487	$22,088,329	$13,107,976
Expenditures During FY 14:	$40,749,038	$21,127,660	$12,128,269
Per Capita Revenue:	$394	$418	$307
Per Capita Expenditures:	$206	$399	$297
Operating Income (loss):	$37,228,449	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	556.79%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$226,886,949	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,146	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ava City

Unit Code: 039/010/30 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$799,400
Equalized Assessed Valuation:	$3,424,543
Population:	654
Employees:	
Full Time:	3
Part Time:	18
Salaries Paid:	$139,472

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$316,666	$332,008	$170,045
Per Capita Beginning Fund Balance:	$484	$24,836	$493
Revenue Collected During FY 14:	$370,659	$369,367	$116,057
Expenditures During FY 14:	$368,620	$363,149	$110,784
Per Capita Revenue:	$567	$93,141	$321
Per Capita Expenditures:	$564	$94,207	$304
Revenues over (under) Expenditures:	$2,039	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	100.70%	257.35%	167.68%
Ending Fund Balance for FY 14:	$371,205	$351,006	$180,864
Per Capita Ending Fund Balance:	$568	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,922	$123,269	$26,022
Total Unrestricted Net Assets:	$388,694	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$175,359	$609,493	$29,815
Per Capita Debt:	$268	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$536,888	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$821	$79,092	$947
Revenue Collected During FY 14:	$243,073	$321,951	$89,373
Expenditures During FY 14:	$206,637	$319,515	$97,232
Per Capita Revenue:	$372	$78,578	$229
Per Capita Expenditures:	$316	$76,774	$261
Operating Income (loss):	$36,436	$2,436	$
Ratio of Retained Earnings to Expenditures:	277.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$573,324	$893,250	$392,538
Per Capita Ending Retained Earnings:	$877	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Aviston Village

Unit Code: 014/015/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,682,150
Equalized Assessed Valuation:	$37,285,081
Population:	1,945
Employees:	
Full Time:	4
Part Time:	34
Salaries Paid:	$283,207

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$586,017	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$301	$605	$440
Revenue Collected During FY 14:	$819,406	$5,702,258	$2,724,997
Expenditures During FY 14:	$977,663	$5,491,101	$2,627,902
Per Capita Revenue:	$421	$812	$637
Per Capita Expenditures:	$503	$769	$619
Revenues over (under) Expenditures:	-$158,257	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	51.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	$500,960	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$258	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$335,746	$1,648,859	$607,219
Total Unrestricted Net Assets:	$364,771	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$668,287	$8,931,204	$2,656,302
Per Capita Debt:	$344	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,157,734	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,109	$1,598	$1,215
Revenue Collected During FY 14:	$640,045	$2,867,651	$1,249,280
Expenditures During FY 14:	$461,885	$2,739,346	$1,190,005
Per Capita Revenue:	$329	$478	$340
Per Capita Expenditures:	$237	$457	$327
Operating Income (loss):	$178,160	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	489.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,262,694	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,163	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Avon Village

Unit Code: 029/015/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,718,240
Equalized Assessed Valuation:	$4,548,586
Population:	799
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$86,193

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$245,341	$332,008	$170,045
Per Capita Beginning Fund Balance:	$307	$24,836	$493
Revenue Collected During FY 14:	$542,976	$369,367	$116,057
Expenditures During FY 14:	$588,682	$363,149	$110,784
Per Capita Revenue:	$680	$93,141	$321
Per Capita Expenditures:	$737	$94,207	$304
Revenues over (under) Expenditures:	-$45,706	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	33.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$199,635	$351,006	$180,864
Per Capita Ending Fund Balance:	$250	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$193,768	$123,269	$26,022
Total Unrestricted Net Assets:	$49,498	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$447,200	$609,493	$29,815
Per Capita Debt:	$560	$180,001	$67
General Obligation Debt over EAV:	5.17%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,646,379	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,061	$79,092	$947
Revenue Collected During FY 14:	$338,045	$321,951	$89,373
Expenditures During FY 14:	$331,852	$319,515	$97,232
Per Capita Revenue:	$423	$78,578	$229
Per Capita Expenditures:	$415	$76,774	$261
Operating Income (loss):	$6,193	$2,436	$
Ratio of Retained Earnings to Expenditures:	489.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,625,144	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,034	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Baldwin Village

Unit Code: 079/010/32 **County:** Randolph

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $391,310

Equalized Assessed Valuation: $2,646,590

Population: 373

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: $98,916

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$393,165	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,054	$24,836	$493
Revenue Collected During FY 14:	$191,459	$369,367	$116,057
Expenditures During FY 14:	$183,943	$363,149	$110,784
Per Capita Revenue:	$513	$93,141	$321
Per Capita Expenditures:	$493	$94,207	$304
Revenues over (under) Expenditures:	$7,516	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	217.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$400,681	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,074	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,952	$123,269	$26,022
Total Unrestricted Net Assets:	$363,729	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$904,000	$609,493	$29,815
Per Capita Debt:	$2,424	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,157,331	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,784	$79,092	$947
Revenue Collected During FY 14:	$161,855	$321,951	$89,373
Expenditures During FY 14:	$229,914	$319,515	$97,232
Per Capita Revenue:	$434	$78,578	$229
Per Capita Expenditures:	$616	$76,774	$261
Operating Income (loss):	-$68,059	$2,436	$
Ratio of Retained Earnings to Expenditures:	908.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,089,272	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,601	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Banner Village

Unit Code: 029/020/32 **County:** Fulton

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$44,270
Equalized Assessed Valuation:	$1,040,315
Population:	289
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$17,640

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$59,342	$332,008	$170,045
Per Capita Beginning Fund Balance:	$205	$24,836	$493
Revenue Collected During FY 14:	$45,813	$369,367	$116,057
Expenditures During FY 14:	$60,152	$363,149	$110,784
Per Capita Revenue:	$159	$93,141	$321
Per Capita Expenditures:	$208	$94,207	$304
Revenues over (under) Expenditures:	-$14,339	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	57.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$34,433	$351,006	$180,864
Per Capita Ending Fund Balance:	$119	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$34,433	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$551,110	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,907	$79,092	$947
Revenue Collected During FY 14:	$35,875	$321,951	$89,373
Expenditures During FY 14:	$70,485	$319,515	$97,232
Per Capita Revenue:	$124	$78,578	$229
Per Capita Expenditures:	$244	$76,774	$261
Operating Income (loss):	-$34,610	$2,436	$
Ratio of Retained Earnings to Expenditures:	747.78%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$527,070	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,824	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bannockburn Village

Unit Code: 049/015/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,433,800
Equalized Assessed Valuation:	$152,159,620
Population:	1,583
Employees:	
Full Time:	10
Part Time:	12
Salaries Paid:	$1,233,753

Blended Component Units

Number Submitted = 3

Special Service Area #1
Special Service Area #17
Special Service Area #2

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,900,430	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$4,991	$605	$440
Revenue Collected During FY 14:	$3,204,346	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,658,357	$5,491,101	$2,627,902
Per Capita Revenue:	$2,024	$812	$637
Per Capita Expenditures:	$2,943	$769	$619
Revenues over (under) Expenditures:	-$1,454,011	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	138.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,446,419	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$4,072	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$458,600	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,238,158	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,827,108	$8,931,204	$2,656,302
Per Capita Debt:	$3,049	$1,369	$683
General Obligation Debt over EAV:	1.72%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,224,408	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,459	$1,598	$1,215
Revenue Collected During FY 14:	$1,225,589	$2,867,651	$1,249,280
Expenditures During FY 14:	$951,116	$2,739,346	$1,190,005
Per Capita Revenue:	$774	$478	$340
Per Capita Expenditures:	$601	$457	$327
Operating Income (loss):	$274,473	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1103.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,498,881	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$6,632	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bardolph Village

Unit Code: 062/010/32 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$205,330
Equalized Assessed Valuation:	$1,139,983
Population:	300
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$15,327

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$84,199	$332,008	$170,045
Per Capita Beginning Fund Balance:	$281	$24,836	$493
Revenue Collected During FY 14:	$61,031	$369,367	$116,057
Expenditures During FY 14:	$39,451	$363,149	$110,784
Per Capita Revenue:	$203	$93,141	$321
Per Capita Expenditures:	$132	$94,207	$304
Revenues over (under) Expenditures:	$21,580	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	267.62%	257.35%	167.68%
Ending Fund Balance for FY 14:	$105,579	$351,006	$180,864
Per Capita Ending Fund Balance:	$352	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$109,964	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$106,125	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$354	$79,092	$947
Revenue Collected During FY 14:	$78,243	$321,951	$89,373
Expenditures During FY 14:	$92,793	$319,515	$97,232
Per Capita Revenue:	$261	$78,578	$229
Per Capita Expenditures:	$309	$76,774	$261
Operating Income (loss):	-$14,550	$2,436	$
Ratio of Retained Earnings to Expenditures:	96.21%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$89,275	$893,250	$392,538
Per Capita Ending Retained Earnings:	$298	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barrington Village

Unit Code: 016/020/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$30,810,884
Equalized Assessed Valuation:	$538,809,888
Population:	10,327
Employees:	
Full Time:	83
Part Time:	42
Salaries Paid:	$8,544,035

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,424,023	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,009	$605	$440
Revenue Collected During FY 14:	$14,058,316	$5,702,258	$2,724,997
Expenditures During FY 14:	$13,290,593	$5,491,101	$2,627,902
Per Capita Revenue:	$1,361	$812	$637
Per Capita Expenditures:	$1,287	$769	$619
Revenues over (under) Expenditures:	$767,723	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,491,746	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$822	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$673,276	$1,648,859	$607,219
Total Unrestricted Net Assets:	$15,884,708	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$24,908,524	$8,931,204	$2,656,302
Per Capita Debt:	$2,412	$1,369	$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$33,127,114	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,208	$1,598	$1,215
Revenue Collected During FY 14:	$8,554,222	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,612,988	$2,739,346	$1,190,005
Per Capita Revenue:	$828	$478	$340
Per Capita Expenditures:	$737	$457	$327
Operating Income (loss):	$941,234	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	450.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$34,319,929	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,323	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barrington Hills Village

Unit Code: 016/025/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,393,000
Equalized Assessed Valuation:	$414,637,609
Population:	4,209
Employees:	
Full Time:	33
Part Time:	
Salaries Paid:	$2,819,992

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,924,754	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$695	$605	$440
Revenue Collected During FY 14:	$8,176,654	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,622,314	$5,491,101	$2,627,902
Per Capita Revenue:	$1,943	$812	$637
Per Capita Expenditures:	$1,811	$769	$619
Revenues over (under) Expenditures:	$554,340	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	45.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,494,110	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$830	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,032,760	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,040,252	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,470,834	$8,931,204	$2,656,302
Per Capita Debt:	$349	$1,369	$683
General Obligation Debt over EAV:	0.33%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barry City

Unit Code: 075/010/30 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$756,222
Equalized Assessed Valuation:	$10,204,613
Population:	1,318
Employees:	
Full Time:	6
Part Time:	28
Salaries Paid:	$259,311

Blended Component Units

Number Submitted = 1

Barry Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$406,504	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$308	$605	$440
Revenue Collected During FY 14:	$534,998	$5,702,258	$2,724,997
Expenditures During FY 14:	$505,734	$5,491,101	$2,627,902
Per Capita Revenue:	$406	$812	$637
Per Capita Expenditures:	$384	$769	$619
Revenues over (under) Expenditures:	$29,264	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	$422,227	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$320	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$270,826	$1,648,859	$607,219
Total Unrestricted Net Assets:	$257,199	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,018,485	$8,931,204	$2,656,302
Per Capita Debt:	$773	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,963,814	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,490	$1,598	$1,215
Revenue Collected During FY 14:	$375,254	$2,867,651	$1,249,280
Expenditures During FY 14:	$435,148	$2,739,346	$1,190,005
Per Capita Revenue:	$285	$478	$340
Per Capita Expenditures:	$330	$457	$327
Operating Income (loss):	-$59,894	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	446.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,944,623	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,475	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bartelso Village

Unit Code: 014/020/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$592,700
Equalized Assessed Valuation:	$8,425,709
Population:	595
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$61,318

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$167,626	$332,008	$170,045
Per Capita Beginning Fund Balance:	$282	$24,836	$493
Revenue Collected During FY 14:	$174,444	$369,367	$116,057
Expenditures During FY 14:	$177,474	$363,149	$110,784
Per Capita Revenue:	$293	$93,141	$321
Per Capita Expenditures:	$298	$94,207	$304
Revenues over (under) Expenditures:	-$3,030	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	92.74%	257.35%	167.68%
Ending Fund Balance for FY 14:	$164,596	$351,006	$180,864
Per Capita Ending Fund Balance:	$277	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$164,596	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$482,985	$609,493	$29,815
Per Capita Debt:	$812	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$393,947	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$662	$79,092	$947
Revenue Collected During FY 14:	$152,017	$321,951	$89,373
Expenditures During FY 14:	$140,451	$319,515	$97,232
Per Capita Revenue:	$255	$78,578	$229
Per Capita Expenditures:	$236	$76,774	$261
Operating Income (loss):	$11,566	$2,436	$
Ratio of Retained Earnings to Expenditures:	288.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$405,513	$893,250	$392,538
Per Capita Ending Retained Earnings:	$682	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bartlett Village

Unit Code: 016/030/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,207,714
Equalized Assessed Valuation:	$959,330,352
Population:	41,208
Employees:	
Full Time:	166
Part Time:	58
Salaries Paid:	$14,838,163

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,934,215	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$314	$513	$441
Revenue Collected During FY 14:	$23,134,778	$53,021,753	$40,071,062
Expenditures During FY 14:	$21,902,416	$50,940,085	$39,626,744
Per Capita Revenue:	$561	$1,047	$1,013
Per Capita Expenditures:	$532	$1,008	$967
Revenues over (under) Expenditures:	$1,232,362	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	66.25%	54.88%	52.77%
Ending Fund Balance for FY 14:	$14,509,827	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$352	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,529,972	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$24,375,709	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$57,272,964	$81,108,167	$55,205,755
Per Capita Debt:	$1,390	$1,521	$1,337
General Obligation Debt over EAV:	2.74%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$52,068,632	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,264	$1,355	$1,126
Revenue Collected During FY 14:	$12,557,025	$22,088,329	$13,107,976
Expenditures During FY 14:	$14,523,144	$21,127,660	$12,128,269
Per Capita Revenue:	$305	$418	$307
Per Capita Expenditures:	$352	$399	$297
Operating Income (loss):	-$1,966,119	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	344.84%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$50,081,077	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,215	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bartonville Village

Unit Code: 072/010/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,481,608
Equalized Assessed Valuation:	$87,790,794
Population:	6,310
Employees:	
Full Time:	21
Part Time:	23
Salaries Paid:	$1,539,633

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,304,794	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$365	$605	$440
Revenue Collected During FY 14:	$5,023,800	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,452,860	$5,491,101	$2,627,902
Per Capita Revenue:	$796	$812	$637
Per Capita Expenditures:	$706	$769	$619
Revenues over (under) Expenditures:	$570,940	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.58%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,875,734	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$456	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,244,376	$1,648,859	$607,219
Total Unrestricted Net Assets:	$631,358	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$390,941	$8,931,204	$2,656,302
Per Capita Debt:	$62	$1,369	$683
General Obligation Debt over EAV:	0.37%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Basco Village

Unit Code: 034/015/32 **County:** Hancock

Fiscal Year End:	4/18/2014
Accounting Method:	Cash
Appropriation or Budget:	$68,950
Equalized Assessed Valuation:	$432,151
Population:	98
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$2,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$160,768	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,640	$24,836	$493
Revenue Collected During FY 14:	$19,129	$369,367	$116,057
Expenditures During FY 14:	$40,939	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$418	$94,207	$304
Revenues over (under) Expenditures:	-$21,810	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	339.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$138,958	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,418	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$33,958	$6,426	$
Total Unreserved Funds:	$115,000	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Batavia City

Unit Code: 045/015/30 **County:** Kane

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$91,273,372
Equalized Assessed Valuation:	$902,511,061
Population:	26,045
Employees:	
Full Time:	153
Part Time:	59
Salaries Paid:	$15,117,856

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,245,507	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$624	$513	$441
Revenue Collected During FY 14:	$26,702,624	$53,021,753	$40,071,062
Expenditures During FY 14:	$23,413,231	$50,940,085	$39,626,744
Per Capita Revenue:	$1,025	$1,047	$1,013
Per Capita Expenditures:	$899	$1,008	$967
Revenues over (under) Expenditures:	$3,289,393	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	71.66%	54.88%	52.77%
Ending Fund Balance for FY 14:	$16,777,136	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$644	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,901,700	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$23,321,872	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$46,331,072	$81,108,167	$55,205,755
Per Capita Debt:	$1,779	$1,521	$1,337
General Obligation Debt over EAV:	1.79%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$92,620,524	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$3,556	$1,355	$1,126
Revenue Collected During FY 14:	$58,591,397	$22,088,329	$13,107,976
Expenditures During FY 14:	$57,037,895	$21,127,660	$12,128,269
Per Capita Revenue:	$2,250	$418	$307
Per Capita Expenditures:	$2,190	$399	$297
Operating Income (loss):	$1,553,502	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	165.18%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$94,214,003	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,617	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Batchtown Village

Unit Code: 007/010/32 **County:** Calhoun

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$140,150
Equalized Assessed Valuation:	$2,102,238
Population:	214
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$11,097

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$242,943	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,135	$24,836	$493
Revenue Collected During FY 14:	$60,497	$369,367	$116,057
Expenditures During FY 14:	$77,955	$363,149	$110,784
Per Capita Revenue:	$283	$93,141	$321
Per Capita Expenditures:	$364	$94,207	$304
Revenues over (under) Expenditures:	-$17,458	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	327.02%	257.35%	167.68%
Ending Fund Balance for FY 14:	$254,932	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,191	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,955	$123,269	$26,022
Total Unrestricted Net Assets:	$243,977	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$78,100	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$365	$79,092	$947
Revenue Collected During FY 14:	$85,975	$321,951	$89,373
Expenditures During FY 14:	$48,509	$319,515	$97,232
Per Capita Revenue:	$402	$78,578	$229
Per Capita Expenditures:	$227	$76,774	$261
Operating Income (loss):	$37,466	$2,436	$
Ratio of Retained Earnings to Expenditures:	177.53%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$86,119	$893,250	$392,538
Per Capita Ending Retained Earnings:	$402	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bath Village

Unit Code: 060/010/32 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$171,705
Equalized Assessed Valuation:	$1,264,782
Population:	310
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$26,845

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$82,518	$332,008	$170,045
Per Capita Beginning Fund Balance:	$266	$24,836	$493
Revenue Collected During FY 14:	$97,501	$369,367	$116,057
Expenditures During FY 14:	$129,771	$363,149	$110,784
Per Capita Revenue:	$315	$93,141	$321
Per Capita Expenditures:	$419	$94,207	$304
Revenues over (under) Expenditures:	-$32,270	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	38.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$50,248	$351,006	$180,864
Per Capita Ending Fund Balance:	$162	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,679	$123,269	$26,022
Total Unrestricted Net Assets:	$25,569	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,921,890	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,200	$79,092	$947
Revenue Collected During FY 14:	$46,172	$321,951	$89,373
Expenditures During FY 14:	$94,168	$319,515	$97,232
Per Capita Revenue:	$149	$78,578	$229
Per Capita Expenditures:	$304	$76,774	$261
Operating Income (loss):	-$47,996	$2,436	$
Ratio of Retained Earnings to Expenditures:	1989.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,873,894	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,045	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Baylis Village

Unit Code: 075/015/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$69,693
Equalized Assessed Valuation:	$598,429
Population:	205
Employees:	
Full Time:	1
Part Time:	7
Salaries Paid:	$19,772

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$73,192	$332,008	$170,045
Per Capita Beginning Fund Balance:	$357	$24,836	$493
Revenue Collected During FY 14:	$59,081	$369,367	$116,057
Expenditures During FY 14:	$63,564	$363,149	$110,784
Per Capita Revenue:	$288	$93,141	$321
Per Capita Expenditures:	$310	$94,207	$304
Revenues over (under) Expenditures:	-$4,483	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	121.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	$77,374	$351,006	$180,864
Per Capita Ending Fund Balance:	$377	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,068	$123,269	$26,022
Total Unrestricted Net Assets:	$71,306	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$85,469	$609,493	$29,815
Per Capita Debt:	$417	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$195,133	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$952	$79,092	$947
Revenue Collected During FY 14:	$49,643	$321,951	$89,373
Expenditures During FY 14:	$50,010	$319,515	$97,232
Per Capita Revenue:	$242	$78,578	$229
Per Capita Expenditures:	$244	$76,774	$261
Operating Income (loss):	-$367	$2,436	$
Ratio of Retained Earnings to Expenditures:	389.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$194,766	$893,250	$392,538
Per Capita Ending Retained Earnings:	$950	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bayview Gardens Village

Unit Code: 102/010/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$299,949
Equalized Assessed Valuation:	$4,775,060
Population:	400
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$41,617

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,999	$332,008	$170,045
Per Capita Beginning Fund Balance:	$110	$24,836	$493
Revenue Collected During FY 14:	$106,892	$369,367	$116,057
Expenditures During FY 14:	$79,313	$363,149	$110,784
Per Capita Revenue:	$267	$93,141	$321
Per Capita Expenditures:	$198	$94,207	$304
Revenues over (under) Expenditures:	$27,579	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	170.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$134,839	$351,006	$180,864
Per Capita Ending Fund Balance:	$337	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$134,839	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beach Park Village

Unit Code: 049/017/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,005,809
Equalized Assessed Valuation:	$180,895,928
Population:	13,638
Employees:	
Full Time:	15
Part Time:	9
Salaries Paid:	$938,442

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,120,783	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$302	$605	$440
Revenue Collected During FY 14:	$3,522,207	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,192,789	$5,491,101	$2,627,902
Per Capita Revenue:	$258	$812	$637
Per Capita Expenditures:	$234	$769	$619
Revenues over (under) Expenditures:	$329,418	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	128.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,102,285	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$301	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$893,268	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,005,577	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,853,131	$8,931,204	$2,656,302
Per Capita Debt:	$283	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,407,811	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$983	$1,598	$1,215
Revenue Collected During FY 14:	$1,342,370	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,769,903	$2,739,346	$1,190,005
Per Capita Revenue:	$98	$478	$340
Per Capita Expenditures:	$130	$457	$327
Operating Income (loss):	-$427,533	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	742.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,141,154	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$964	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beardstown City

Unit Code: 009/020/30 **County:** Cass

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,989,337
Equalized Assessed Valuation:	$30,335,137
Population:	5,960
Employees:	
Full Time:	46
Part Time:	19
Salaries Paid:	$1,840,575

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,522,505	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$423	$605	$440
Revenue Collected During FY 14:	$4,794,939	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,616,852	$5,491,101	$2,627,902
Per Capita Revenue:	$805	$812	$637
Per Capita Expenditures:	$775	$769	$619
Revenues over (under) Expenditures:	$178,087	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	58.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,700,592	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$453	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$2,700,592	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,438,597	$8,931,204	$2,656,302
Per Capita Debt:	$1,248	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,869,855	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,488	$1,598	$1,215
Revenue Collected During FY 14:	$1,289,065	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,273,488	$2,739,346	$1,190,005
Per Capita Revenue:	$216	$478	$340
Per Capita Expenditures:	$214	$457	$327
Operating Income (loss):	$15,577	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	697.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,885,432	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,491	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Beaverville Village

Unit Code: 038/015/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$359,550
Equalized Assessed Valuation:	$1,990,500
Population:	278
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$23,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$362,673	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,305	$24,836	$493
Revenue Collected During FY 14:	$99,175	$369,367	$116,057
Expenditures During FY 14:	$74,773	$363,149	$110,784
Per Capita Revenue:	$357	$93,141	$321
Per Capita Expenditures:	$269	$94,207	$304
Revenues over (under) Expenditures:	$24,402	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	517.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$387,075	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,392	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$387,075	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$122,780	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$442	$79,092	$947
Revenue Collected During FY 14:	$55,706	$321,951	$89,373
Expenditures During FY 14:	$97,232	$319,515	$97,232
Per Capita Revenue:	$200	$78,578	$229
Per Capita Expenditures:	$350	$76,774	$261
Operating Income (loss):	-$41,526	$2,436	$
Ratio of Retained Earnings to Expenditures:	83.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$81,254	$893,250	$392,538
Per Capita Ending Retained Earnings:	$292	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beckemeyer Village

Unit Code: 014/025/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$847,525
Equalized Assessed Valuation:	$10,223,597
Population:	1,082
Employees:	
Full Time:	4
Part Time:	9
Salaries Paid:	$157,779

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$246,671	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$228	$605	$440
Revenue Collected During FY 14:	$339,962	$5,702,258	$2,724,997
Expenditures During FY 14:	$329,239	$5,491,101	$2,627,902
Per Capita Revenue:	$314	$812	$637
Per Capita Expenditures:	$304	$769	$619
Revenues over (under) Expenditures:	$10,723	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	78.18%	90.40%	74.76%
Ending Fund Balance for FY 14:	$257,394	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$238	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,545	$1,648,859	$607,219
Total Unrestricted Net Assets:	$235,849	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,684,000	$8,931,204	$2,656,302
Per Capita Debt:	$2,481	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,616,786	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,418	$1,598	$1,215
Revenue Collected During FY 14:	$399,545	$2,867,651	$1,249,280
Expenditures During FY 14:	$558,559	$2,739,346	$1,190,005
Per Capita Revenue:	$369	$478	$340
Per Capita Expenditures:	$516	$457	$327
Operating Income (loss):	-$159,014	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	440.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,457,772	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,272	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bedford Park Village

Unit Code: 016/035/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,588,200
Equalized Assessed Valuation:	$330,972,349
Population:	588
Employees:	
Full Time:	130
Part Time:	20
Salaries Paid:	$12,032,698

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,779,425	$332,008	$170,045
Per Capita Beginning Fund Balance:	$23,434	$24,836	$493
Revenue Collected During FY 14:	$27,684,079	$369,367	$116,057
Expenditures During FY 14:	$26,255,832	$363,149	$110,784
Per Capita Revenue:	$47,082	$93,141	$321
Per Capita Expenditures:	$44,653	$94,207	$304
Revenues over (under) Expenditures:	$1,428,247	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	75.75%	257.35%	167.68%
Ending Fund Balance for FY 14:	$19,888,657	$351,006	$180,864
Per Capita Ending Fund Balance:	$33,824	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,857,536	$123,269	$26,022
Total Unrestricted Net Assets:	-$42,695,100	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$76,304,578	$609,493	$29,815
Per Capita Debt:	$129,770	$180,001	$67
General Obligation Debt over EAV:	5.05%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,697,071	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$40,301	$79,092	$947
Revenue Collected During FY 14:	$32,690,664	$321,951	$89,373
Expenditures During FY 14:	$30,604,367	$319,515	$97,232
Per Capita Revenue:	$55,596	$78,578	$229
Per Capita Expenditures:	$52,048	$76,774	$261
Operating Income (loss):	$2,086,297	$2,436	$
Ratio of Retained Earnings to Expenditures:	77.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$23,828,190	$893,250	$392,538
Per Capita Ending Retained Earnings:	$40,524	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beecher Village

Unit Code: 099/010/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,529,356
Equalized Assessed Valuation:	$104,589,158
Population:	4,359
Employees:	
Full Time:	19
Part Time:	20
Salaries Paid:	$1,249,310

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$996,245	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$229	$605	$440
Revenue Collected During FY 14:	$2,735,106	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,861,016	$5,491,101	$2,627,902
Per Capita Revenue:	$627	$812	$637
Per Capita Expenditures:	$656	$769	$619
Revenues over (under) Expenditures:	-$125,910	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.59%	90.40%	74.76%
Ending Fund Balance for FY 14:	$989,635	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$227	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$450,748	$1,648,859	$607,219
Total Unrestricted Net Assets:	$986,221	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,380,468	$8,931,204	$2,656,302
Per Capita Debt:	$546	$1,369	$683
General Obligation Debt over EAV:	0.99%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,925,439	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,965	$1,598	$1,215
Revenue Collected During FY 14:	$1,687,382	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,784,572	$2,739,346	$1,190,005
Per Capita Revenue:	$387	$478	$340
Per Capita Expenditures:	$409	$457	$327
Operating Income (loss):	-$97,190	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	712.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,708,949	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,916	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Beecher City City

Unit Code: 025/015/30 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$535,720
Equalized Assessed Valuation:	$2,258,425
Population:	551
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$66,719

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$168,192	$332,008	$170,045
Per Capita Beginning Fund Balance:	$305	$24,836	$493
Revenue Collected During FY 14:	$122,187	$369,367	$116,057
Expenditures During FY 14:	$124,544	$363,149	$110,784
Per Capita Revenue:	$222	$93,141	$321
Per Capita Expenditures:	$226	$94,207	$304
Revenues over (under) Expenditures:	-$2,357	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	133.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$165,835	$351,006	$180,864
Per Capita Ending Fund Balance:	$301	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,404	$123,269	$26,022
Total Unrestricted Net Assets:	$134,431	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$743,022	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,348	$79,092	$947
Revenue Collected During FY 14:	$160,439	$321,951	$89,373
Expenditures During FY 14:	$233,278	$319,515	$97,232
Per Capita Revenue:	$291	$78,578	$229
Per Capita Expenditures:	$423	$76,774	$261
Operating Income (loss):	-$72,839	$2,436	$
Ratio of Retained Earnings to Expenditures:	287.29%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$670,183	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,216	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belgium Village

Unit Code: 092/020/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$112,270
Equalized Assessed Valuation:	$1,529,021
Population:	450
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$47,430

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,653	$332,008	$170,045
Per Capita Beginning Fund Balance:	$61	$24,836	$493
Revenue Collected During FY 14:	$104,451	$369,367	$116,057
Expenditures During FY 14:	$111,168	$363,149	$110,784
Per Capita Revenue:	$232	$93,141	$321
Per Capita Expenditures:	$247	$94,207	$304
Revenues over (under) Expenditures:	-$6,717	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	18.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$20,936	$351,006	$180,864
Per Capita Ending Fund Balance:	$47	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$20,936	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,484	$609,493	$29,815
Per Capita Debt:	$21	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belknap Village

Unit Code: 044/010/32 **County:** Johnson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $668,050

Equalized Assessed Valuation: $255,054

Population: 104

Employees:

Full Time:

Part Time: 3

Salaries Paid: $17,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,505	$332,008	$170,045
Per Capita Beginning Fund Balance:	$601	$24,836	$493
Revenue Collected During FY 14:	$23,637	$369,367	$116,057
Expenditures During FY 14:	$56,786	$363,149	$110,784
Per Capita Revenue:	$227	$93,141	$321
Per Capita Expenditures:	$546	$94,207	$304
Revenues over (under) Expenditures:	-$33,149	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	104.53%	257.35%	167.68%
Ending Fund Balance for FY 14:	$59,356	$351,006	$180,864
Per Capita Ending Fund Balance:	$571	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,334	$123,269	$26,022
Total Unrestricted Net Assets:	$22,022	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$76,000	$609,493	$29,815
Per Capita Debt:	$731	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$435,937	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,192	$79,092	$947
Revenue Collected During FY 14:	$108,718	$321,951	$89,373
Expenditures During FY 14:	$134,968	$319,515	$97,232
Per Capita Revenue:	$1,045	$78,578	$229
Per Capita Expenditures:	$1,298	$76,774	$261
Operating Income (loss):	-$26,250	$2,436	$
Ratio of Retained Earnings to Expenditures:	281.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$379,687	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,651	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Prairie City

Unit Code: 033/010/30 **County:** Hamilton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $83,020

Equalized Assessed Valuation: $252,000

Population: 60

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$82,914	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,382	$24,836	$493
Revenue Collected During FY 14:	$8,866	$369,367	$116,057
Expenditures During FY 14:	$18,040	$363,149	$110,784
Per Capita Revenue:	$148	$93,141	$321
Per Capita Expenditures:	$301	$94,207	$304
Revenues over (under) Expenditures:	-$9,174	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	408.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$73,740	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,229	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$9,283	$6,426	$
Total Unreserved Funds:	$64,457	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Rive Village

Unit Code: 041/010/32 **County:** Jefferson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$556,481
Equalized Assessed Valuation:	$1,907,286
Population:	360
Employees:	
Full Time:	3
Part Time:	8
Salaries Paid:	$106,208

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$186,937	$332,008	$170,045
Per Capita Beginning Fund Balance:	$519	$24,836	$493
Revenue Collected During FY 14:	$72,962	$369,367	$116,057
Expenditures During FY 14:	$69,944	$363,149	$110,784
Per Capita Revenue:	$203	$93,141	$321
Per Capita Expenditures:	$194	$94,207	$304
Revenues over (under) Expenditures:	$3,018	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	271.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$189,955	$351,006	$180,864
Per Capita Ending Fund Balance:	$528	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,353	$123,269	$26,022
Total Unrestricted Net Assets:	$167,602	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$622,000	$609,493	$29,815
Per Capita Debt:	$1,728	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,298,146	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,384	$79,092	$947
Revenue Collected During FY 14:	$475,643	$321,951	$89,373
Expenditures During FY 14:	$486,537	$319,515	$97,232
Per Capita Revenue:	$1,321	$78,578	$229
Per Capita Expenditures:	$1,351	$76,774	$261
Operating Income (loss):	-$10,894	$2,436	$
Ratio of Retained Earnings to Expenditures:	470.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,287,252	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,353	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Belleville City

Unit Code: 088/015/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$120,028,850
Equalized Assessed Valuation:	$405,836,417
Population:	44,478
Employees:	
Full Time:	313
Part Time:	78
Salaries Paid:	$20,052,057

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,565,117	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$462	$513	$441
Revenue Collected During FY 14:	$49,156,792	$53,021,753	$40,071,062
Expenditures During FY 14:	$49,182,960	$50,940,085	$39,626,744
Per Capita Revenue:	$1,105	$1,047	$1,013
Per Capita Expenditures:	$1,106	$1,008	$967
Revenues over (under) Expenditures:	-$26,168	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	38.51%	54.88%	52.77%
Ending Fund Balance for FY 14:	$18,938,877	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$426	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,959,750	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$58,375,740	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$109,900,963	$81,108,167	$55,205,755
Per Capita Debt:	$2,471	$1,521	$1,337
General Obligation Debt over EAV:	4.17%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,827,908	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$873	$1,355	$1,126
Revenue Collected During FY 14:	$9,590,433	$22,088,329	$13,107,976
Expenditures During FY 14:	$6,597,826	$21,127,660	$12,128,269
Per Capita Revenue:	$216	$418	$307
Per Capita Expenditures:	$148	$399	$297
Operating Income (loss):	$2,992,607	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	655.83%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$43,270,515	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$973	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bellevue Village

Unit Code: 072/015/32 **County:** Peoria

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $996,450

Equalized Assessed Valuation: $24,477,236

Population: 1,978

Employees:

Full Time: 3

Part Time: 12

Salaries Paid: $88,423

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,474,375	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$745	$605	$440
Revenue Collected During FY 14:	$664,595	$5,702,258	$2,724,997
Expenditures During FY 14:	$533,864	$5,491,101	$2,627,902
Per Capita Revenue:	$336	$812	$637
Per Capita Expenditures:	$270	$769	$619
Revenues over (under) Expenditures:	$130,731	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	300.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,605,106	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$811	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$457,969	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,147,137	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bellflower Village

Unit Code: 064/020/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$149,965
Equalized Assessed Valuation:	$2,954,236
Population:	357
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$28,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,484	$332,008	$170,045
Per Capita Beginning Fund Balance:	$175	$24,836	$493
Revenue Collected During FY 14:	$98,384	$369,367	$116,057
Expenditures During FY 14:	$91,580	$363,149	$110,784
Per Capita Revenue:	$276	$93,141	$321
Per Capita Expenditures:	$257	$94,207	$304
Revenues over (under) Expenditures:	$6,804	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	75.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$69,288	$351,006	$180,864
Per Capita Ending Fund Balance:	$194	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,921	$123,269	$26,022
Total Unrestricted Net Assets:	$20,367	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$470,395	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,318	$79,092	$947
Revenue Collected During FY 14:	$42,424	$321,951	$89,373
Expenditures During FY 14:	$40,317	$319,515	$97,232
Per Capita Revenue:	$119	$78,578	$229
Per Capita Expenditures:	$113	$76,774	$261
Operating Income (loss):	$2,107	$2,436	$
Ratio of Retained Earnings to Expenditures:	1171.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$472,502	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,324	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bellmont Village

Unit Code: 093/015/32 **County:** Wabash

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $135,000

Equalized Assessed Valuation: $1,374,603

Population: 297

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $19,330

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$186,961	$332,008	$170,045
Per Capita Beginning Fund Balance:	$629	$24,836	$493
Revenue Collected During FY 14:	$56,291	$369,367	$116,057
Expenditures During FY 14:	$42,750	$363,149	$110,784
Per Capita Revenue:	$190	$93,141	$321
Per Capita Expenditures:	$144	$94,207	$304
Revenues over (under) Expenditures:	$13,541	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	469.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$200,502	$351,006	$180,864
Per Capita Ending Fund Balance:	$675	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$127,124	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$303,000	$609,493	$29,815
Per Capita Debt:	$1,020	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$446,618	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,504	$79,092	$947
Revenue Collected During FY 14:	$61,628	$321,951	$89,373
Expenditures During FY 14:	$77,265	$319,515	$97,232
Per Capita Revenue:	$208	$78,578	$229
Per Capita Expenditures:	$260	$76,774	$261
Operating Income (loss):	-$15,637	$2,436	$
Ratio of Retained Earnings to Expenditures:	565.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$436,981	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,471	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bellwood Village

Unit Code: 016/040/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,123,973
Equalized Assessed Valuation:	$205,781,637
Population:	19,071
Employees:	
Full Time:	104
Part Time:	75
Salaries Paid:	$9,084,058

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$23,017,659	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,207	$605	$440
Revenue Collected During FY 14:	$24,654,609	$5,702,258	$2,724,997
Expenditures During FY 14:	$26,693,727	$5,491,101	$2,627,902
Per Capita Revenue:	$1,293	$812	$637
Per Capita Expenditures:	$1,400	$769	$619
Revenues over (under) Expenditures:	-$2,039,118	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	86.87%	90.40%	74.76%
Ending Fund Balance for FY 14:	$23,188,529	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,216	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,611,637	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$53,599,445	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$100,630,215	$8,931,204	$2,656,302
Per Capita Debt:	$5,277	$1,369	$683
General Obligation Debt over EAV:	42.53%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$17,257,948	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-$905	$1,598	$1,215
Revenue Collected During FY 14:	$6,516,971	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,771,303	$2,739,346	$1,190,005
Per Capita Revenue:	$342	$478	$340
Per Capita Expenditures:	$460	$457	$327
Operating Income (loss):	-$2,254,332	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	-211.14%	401.79%	336.38%
Ending Retained Earnings for FY 14:	-$18,519,450	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	-$971	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Belvidere City

Unit Code: 004/010/30 **County:** Boone

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,567,635
Equalized Assessed Valuation:	$296,657,007
Population:	25,585
Employees:	
Full Time:	114
Part Time:	14
Salaries Paid:	$8,550,301

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,648,102	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$377	$513	$441
Revenue Collected During FY 14:	$16,587,716	$53,021,753	$40,071,062
Expenditures During FY 14:	$14,537,971	$50,940,085	$39,626,744
Per Capita Revenue:	$648	$1,047	$1,013
Per Capita Expenditures:	$568	$1,008	$967
Revenues over (under) Expenditures:	$2,049,745	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	74.17%	54.88%	52.77%
Ending Fund Balance for FY 14:	$10,782,663	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$421	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$762,562	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$3,383,715	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,598,744	$81,108,167	$55,205,755
Per Capita Debt:	$532	$1,521	$1,337
General Obligation Debt over EAV:	0.23%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$43,655,225	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,706	$1,355	$1,126
Revenue Collected During FY 14:	$6,063,005	$22,088,329	$13,107,976
Expenditures During FY 14:	$5,284,478	$21,127,660	$12,128,269
Per Capita Revenue:	$237	$418	$307
Per Capita Expenditures:	$207	$399	$297
Operating Income (loss):	$778,527	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	848.78%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$44,853,748	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,753	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bement Village

Unit Code: 074/015/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,806,900
Equalized Assessed Valuation:	$15,582,499
Population:	1,723
Employees:	
Full Time:	4
Part Time:	16
Salaries Paid:	$219,435

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$947,680	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$550	$605	$440
Revenue Collected During FY 14:	$567,947	$5,702,258	$2,724,997
Expenditures During FY 14:	$564,183	$5,491,101	$2,627,902
Per Capita Revenue:	$330	$812	$637
Per Capita Expenditures:	$327	$769	$619
Revenues over (under) Expenditures:	$3,764	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	168.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$951,444	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$552	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$246,681	$1,648,859	$607,219
Total Unrestricted Net Assets:	$704,763	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$568,472	$8,931,204	$2,656,302
Per Capita Debt:	$330	$1,369	$683
General Obligation Debt over EAV:	1.01%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,266,723	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,316	$1,598	$1,215
Revenue Collected During FY 14:	$606,717	$2,867,651	$1,249,280
Expenditures During FY 14:	$573,925	$2,739,346	$1,190,005
Per Capita Revenue:	$352	$478	$340
Per Capita Expenditures:	$333	$457	$327
Operating Income (loss):	$32,792	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	400.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,299,515	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,335	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Benld City

Unit Code: 056/010/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,760,000
Equalized Assessed Valuation:	$9,350,251
Population:	1,556
Employees:	
Full Time:	8
Part Time:	28
Salaries Paid:	$307,567

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$633,185	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$407	$605	$440
Revenue Collected During FY 14:	$632,188	$5,702,258	$2,724,997
Expenditures During FY 14:	$593,533	$5,491,101	$2,627,902
Per Capita Revenue:	$406	$812	$637
Per Capita Expenditures:	$381	$769	$619
Revenues over (under) Expenditures:	$38,655	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	113.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$671,840	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$432	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$676,815	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,680,327	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,723	$1,598	$1,215
Revenue Collected During FY 14:	$420,387	$2,867,651	$1,249,280
Expenditures During FY 14:	$496,681	$2,739,346	$1,190,005
Per Capita Revenue:	$270	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	-$76,294	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	524.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,604,033	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,674	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bensenville Village

Unit Code: 022/015/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$72,947,425
Equalized Assessed Valuation:	$507,007,936
Population:	18,352
Employees:	
Full Time:	115
Part Time:	98
Salaries Paid:	$9,725,521

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,190,476	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$882	$605	$440
Revenue Collected During FY 14:	$20,974,792	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,589,170	$5,491,101	$2,627,902
Per Capita Revenue:	$1,143	$812	$637
Per Capita Expenditures:	$958	$769	$619
Revenues over (under) Expenditures:	$3,385,622	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	97.96%	90.40%	74.76%
Ending Fund Balance for FY 14:	$17,230,529	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$939	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,487,668	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,248,076	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$86,752,315	$8,931,204	$2,656,302
Per Capita Debt:	$4,727	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$64,004,153	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,488	$1,598	$1,215
Revenue Collected During FY 14:	$11,287,499	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,287,560	$2,739,346	$1,190,005
Per Capita Revenue:	$615	$478	$340
Per Capita Expenditures:	$561	$457	$327
Operating Income (loss):	$999,939	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	626.33%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$64,434,092	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,511	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Benson Village

Unit Code: 102/015/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$301,678
Equalized Assessed Valuation:	$5,760,320
Population:	423
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$36,927

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$306,724	$332,008	$170,045
Per Capita Beginning Fund Balance:	$725	$24,836	$493
Revenue Collected During FY 14:	$137,437	$369,367	$116,057
Expenditures During FY 14:	$126,854	$363,149	$110,784
Per Capita Revenue:	$325	$93,141	$321
Per Capita Expenditures:	$300	$94,207	$304
Revenues over (under) Expenditures:	$10,583	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	250.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$317,307	$351,006	$180,864
Per Capita Ending Fund Balance:	$750	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$234,580	$123,269	$26,022
Total Unrestricted Net Assets:	$82,727	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$247,306	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$585	$79,092	$947
Revenue Collected During FY 14:	$117,802	$321,951	$89,373
Expenditures During FY 14:	$73,592	$319,515	$97,232
Per Capita Revenue:	$278	$78,578	$229
Per Capita Expenditures:	$174	$76,774	$261
Operating Income (loss):	$44,210	$2,436	$
Ratio of Retained Earnings to Expenditures:	396.12%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$291,516	$893,250	$392,538
Per Capita Ending Retained Earnings:	$689	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bentley Village

Unit Code: 034/020/32 **County:** Hancock

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$27,645
Equalized Assessed Valuation:	$392,907
Population:	30
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,955	$332,008	$170,045
Per Capita Beginning Fund Balance:	$699	$24,836	$493
Revenue Collected During FY 14:	$6,663	$369,367	$116,057
Expenditures During FY 14:	$1,756	$363,149	$110,784
Per Capita Revenue:	$222	$93,141	$321
Per Capita Expenditures:	$59	$94,207	$304
Revenues over (under) Expenditures:	$4,907	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1472.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$25,862	$351,006	$180,864
Per Capita Ending Fund Balance:	$862	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$2,218	$6,426	$
Total Unreserved Funds:	$23,644	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Benton City

Unit Code: 028/010/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,573,498
Equalized Assessed Valuation:	$771,738
Population:	7,087
Employees:	
Full Time:	41
Part Time:	23
Salaries Paid:	$2,243,613

Blended Component Units

Number Submitted = 2

Airport
Youth Center

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,239,985	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$457	$605	$440
Revenue Collected During FY 14:	$5,379,853	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,787,238	$5,491,101	$2,627,902
Per Capita Revenue:	$759	$812	$637
Per Capita Expenditures:	$675	$769	$619
Revenues over (under) Expenditures:	$592,615	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	75.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,637,632	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$513	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$966,268	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,945,274	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$534,091	$8,931,204	$2,656,302
Per Capita Debt:	$75	$1,369	$683
General Obligation Debt over EAV:	34.99%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,724,700	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,372	$1,598	$1,215
Revenue Collected During FY 14:	$2,393,310	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,290,990	$2,739,346	$1,190,005
Per Capita Revenue:	$338	$478	$340
Per Capita Expenditures:	$323	$457	$327
Operating Income (loss):	$102,320	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	429.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,835,063	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,388	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Berkeley Village

Unit Code: 016/045/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,347,921
Equalized Assessed Valuation:	$99,988,645
Population:	5,209
Employees:	
Full Time:	29
Part Time:	70
Salaries Paid:	$3,022,433

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,855,578	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,124	$605	$440
Revenue Collected During FY 14:	$6,450,729	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,261,401	$5,491,101	$2,627,902
Per Capita Revenue:	$1,238	$812	$637
Per Capita Expenditures:	$1,010	$769	$619
Revenues over (under) Expenditures:	$1,189,328	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	115.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,077,549	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,167	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$903,019	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,764,193	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,851,660	$8,931,204	$2,656,302
Per Capita Debt:	$355	$1,369	$683
General Obligation Debt over EAV:	1.45%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,922,198	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$753	$1,598	$1,215
Revenue Collected During FY 14:	$2,134,770	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,659,526	$2,739,346	$1,190,005
Per Capita Revenue:	$410	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	$475,244	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	264.98%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,397,442	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$844	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Berlin Village

Unit Code: 083/015/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$19,910
Equalized Assessed Valuation:	$1,134,193
Population:	180
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$6,800

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,905	$332,008	$170,045
Per Capita Beginning Fund Balance:	$349	$24,836	$493
Revenue Collected During FY 14:	$43,851	$369,367	$116,057
Expenditures During FY 14:	$28,898	$363,149	$110,784
Per Capita Revenue:	$244	$93,141	$321
Per Capita Expenditures:	$161	$94,207	$304
Revenues over (under) Expenditures:	$14,953	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	269.42%	257.35%	167.68%
Ending Fund Balance for FY 14:	$77,858	$351,006	$180,864
Per Capita Ending Fund Balance:	$433	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,999	$123,269	$26,022
Total Unrestricted Net Assets:	$42,859	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Berwyn City

Unit Code: 016/050/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$94,438,887
Equalized Assessed Valuation:	$1,942,261,110
Population:	56,657
Employees:	
Full Time:	353
Part Time:	191
Salaries Paid:	$28,901,680

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,003,259	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$335	$513	$441
Revenue Collected During FY 14:	$61,783,362	$53,021,753	$40,071,062
Expenditures During FY 14:	$58,437,156	$50,940,085	$39,626,744
Per Capita Revenue:	$1,090	$1,047	$1,013
Per Capita Expenditures:	$1,031	$1,008	$967
Revenues over (under) Expenditures:	$3,346,206	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	36.49%	54.88%	52.77%
Ending Fund Balance for FY 14:	$21,325,501	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$376	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,852,106	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$17,621,277	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$149,678,975	$81,108,167	$55,205,755
Per Capita Debt:	$2,642	$1,521	$1,337
General Obligation Debt over EAV:	7.06%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$36,801,443	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$650	$1,355	$1,126
Revenue Collected During FY 14:	$15,177,140	$22,088,329	$13,107,976
Expenditures During FY 14:	$19,159,789	$21,127,660	$12,128,269
Per Capita Revenue:	$268	$418	$307
Per Capita Expenditures:	$338	$399	$297
Operating Income (loss):	-$3,982,649	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	171.29%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$32,818,794	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$579	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bethalto Village

Unit Code: 057/020/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,078,324
Equalized Assessed Valuation:	$137,826,258
Population:	10,648
Employees:	
Full Time:	56
Part Time:	15
Salaries Paid:	$3,544,643

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$944,309	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$89	$605	$440
Revenue Collected During FY 14:	$5,499,906	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,045,673	$5,491,101	$2,627,902
Per Capita Revenue:	$517	$812	$637
Per Capita Expenditures:	$850	$769	$619
Revenues over (under) Expenditures:	-$3,545,767	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	9.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$828,740	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$78	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$790,474	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,646,010	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,233,848	$8,931,204	$2,656,302
Per Capita Debt:	$1,055	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,808,735	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$546	$1,598	$1,215
Revenue Collected During FY 14:	$4,054,031	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,080,193	$2,739,346	$1,190,005
Per Capita Revenue:	$381	$478	$340
Per Capita Expenditures:	$383	$457	$327
Operating Income (loss):	-$26,162	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	139.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,708,330	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$536	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bethany Village

Unit Code: 070/015/32 **County:** Moultrie

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,966,400
Equalized Assessed Valuation:	$9,454,964
Population:	1,225
Employees:	
Full Time:	6
Part Time:	21
Salaries Paid:	$313,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$314,482	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$257	$605	$440
Revenue Collected During FY 14:	$483,361	$5,702,258	$2,724,997
Expenditures During FY 14:	$366,356	$5,491,101	$2,627,902
Per Capita Revenue:	$395	$812	$637
Per Capita Expenditures:	$299	$769	$619
Revenues over (under) Expenditures:	$117,005	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	117.78%	90.40%	74.76%
Ending Fund Balance for FY 14:	$431,487	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$352	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$413,660	$1,648,859	$607,219
Total Unrestricted Net Assets:	$17,827	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,633,932	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,150	$1,598	$1,215
Revenue Collected During FY 14:	$1,729,922	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,800,467	$2,739,346	$1,190,005
Per Capita Revenue:	$1,412	$478	$340
Per Capita Expenditures:	$1,470	$457	$327
Operating Income (loss):	-$70,545	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	142.37%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,563,387	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,093	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Big Rock Village

Unit Code: 045/010/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,522,830
Equalized Assessed Valuation:	$26,155,777
Population:	1,126
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$48,941

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$469,094	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$417	$605	$440
Revenue Collected During FY 14:	$400,249	$5,702,258	$2,724,997
Expenditures During FY 14:	$481,026	$5,491,101	$2,627,902
Per Capita Revenue:	$355	$812	$637
Per Capita Expenditures:	$427	$769	$619
Revenues over (under) Expenditures:	-$80,777	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	78.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$376,317	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$334	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,262	$1,648,859	$607,219
Total Unrestricted Net Assets:	$364,325	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,263,228	$8,931,204	$2,656,302
Per Capita Debt:	$2,010	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,861,301	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,541	$1,598	$1,215
Revenue Collected During FY 14:	$689,693	$2,867,651	$1,249,280
Expenditures During FY 14:	$403,111	$2,739,346	$1,190,005
Per Capita Revenue:	$613	$478	$340
Per Capita Expenditures:	$358	$457	$327
Operating Income (loss):	$286,582	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	802.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,236,724	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,875	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Biggsville Village

Unit Code: 036/010/32 **County:** Henderson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,270,839

Equalized Assessed Valuation: $2,262,878

Population: 305

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: $14,415

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$224,422	$332,008	$170,045
Per Capita Beginning Fund Balance:	$736	$24,836	$493
Revenue Collected During FY 14:	$69,488	$369,367	$116,057
Expenditures During FY 14:	$44,323	$363,149	$110,784
Per Capita Revenue:	$228	$93,141	$321
Per Capita Expenditures:	$145	$94,207	$304
Revenues over (under) Expenditures:	$25,165	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	527.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$233,786	$351,006	$180,864
Per Capita Ending Fund Balance:	$767	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$233,786	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$919,000	$609,493	$29,815
Per Capita Debt:	$3,013	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,489,371	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,883	$79,092	$947
Revenue Collected During FY 14:	$788,771	$321,951	$89,373
Expenditures During FY 14:	$156,538	$319,515	$97,232
Per Capita Revenue:	$2,586	$78,578	$229
Per Capita Expenditures:	$513	$76,774	$261
Operating Income (loss):	$632,233	$2,436	$
Ratio of Retained Earnings to Expenditures:	1365.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,137,404	$893,250	$392,538
Per Capita Ending Retained Earnings:	$7,008	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bingham Village

Unit Code: 026/010/32 **County:** Fayette

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $379,517

Equalized Assessed Valuation: $216,826

Population: 84

Employees:

Full Time:

Part Time: 6

Salaries Paid: $2,850

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$41,589	$332,008	$170,045
Per Capita Beginning Fund Balance:	$495	$24,836	$493
Revenue Collected During FY 14:	$22,056	$369,367	$116,057
Expenditures During FY 14:	$41,452	$363,149	$110,784
Per Capita Revenue:	$263	$93,141	$321
Per Capita Expenditures:	$493	$94,207	$304
Revenues over (under) Expenditures:	-$19,396	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	53.54%	257.35%	167.68%
Ending Fund Balance for FY 14:	$22,193	$351,006	$180,864
Per Capita Ending Fund Balance:	$264	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,509	$123,269	$26,022
Total Unrestricted Net Assets:	$10,684	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bishop Hill Village

Unit Code: 037/030/32 **County:** Henry

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $166,601

Equalized Assessed Valuation: $1,427,312

Population: 150

Employees:

Full Time:

Part Time: 10

Salaries Paid: $7,740

Blended Component Units

Number Submitted = 1

Cemetery Association

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$532,288	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,549	$24,836	$493
Revenue Collected During FY 14:	$50,071	$369,367	$116,057
Expenditures During FY 14:	$45,147	$363,149	$110,784
Per Capita Revenue:	$334	$93,141	$321
Per Capita Expenditures:	$301	$94,207	$304
Revenues over (under) Expenditures:	$4,924	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1189.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	$537,212	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,581	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$160,000	$123,269	$26,022
Total Unrestricted Net Assets:	$377,211	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$177,406	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,183	$79,092	$947
Revenue Collected During FY 14:	$28,306	$321,951	$89,373
Expenditures During FY 14:	$20,586	$319,515	$97,232
Per Capita Revenue:	$189	$78,578	$229
Per Capita Expenditures:	$137	$76,774	$261
Operating Income (loss):	$7,720	$2,436	$
Ratio of Retained Earnings to Expenditures:	899.28%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$185,126	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,234	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bismarck Village

Unit Code: 092/022/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$180,073
Equalized Assessed Valuation:	$4,453,610
Population:	579
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$14,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,907	$332,008	$170,045
Per Capita Beginning Fund Balance:	$55	$24,836	$493
Revenue Collected During FY 14:	$123,002	$369,367	$116,057
Expenditures During FY 14:	$174,705	$363,149	$110,784
Per Capita Revenue:	$212	$93,141	$321
Per Capita Expenditures:	$302	$94,207	$304
Revenues over (under) Expenditures:	-$51,703	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	34.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$61,121	$351,006	$180,864
Per Capita Ending Fund Balance:	$106	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$61,120	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$17,205	$609,493	$29,815
Per Capita Debt:	$30	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Blandinsville Village

Unit Code: 062/015/32 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$551,600
Equalized Assessed Valuation:	$4,752,355
Population:	777
Employees:	
Full Time:	2
Part Time:	21
Salaries Paid:	$86,910

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$471,981	$332,008	$170,045
Per Capita Beginning Fund Balance:	$607	$24,836	$493
Revenue Collected During FY 14:	$216,241	$369,367	$116,057
Expenditures During FY 14:	$173,577	$363,149	$110,784
Per Capita Revenue:	$278	$93,141	$321
Per Capita Expenditures:	$223	$94,207	$304
Revenues over (under) Expenditures:	$42,664	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	284.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$494,214	$351,006	$180,864
Per Capita Ending Fund Balance:	$636	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$495,866	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$884,003	$609,493	$29,815
Per Capita Debt:	$1,138	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,752,696	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,543	$79,092	$947
Revenue Collected During FY 14:	$333,541	$321,951	$89,373
Expenditures During FY 14:	$333,185	$319,515	$97,232
Per Capita Revenue:	$429	$78,578	$229
Per Capita Expenditures:	$429	$76,774	$261
Operating Income (loss):	$356	$2,436	$
Ratio of Retained Earnings to Expenditures:	824.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,748,552	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,537	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bloomingdale Village

Unit Code: 022/020/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,029,605
Equalized Assessed Valuation:	$752,685,827
Population:	22,028
Employees:	
Full Time:	115
Part Time:	39
Salaries Paid:	$10,515,106

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,058,218	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$729	$605	$440
Revenue Collected During FY 14:	$22,603,708	$5,702,258	$2,724,997
Expenditures During FY 14:	$18,132,363	$5,491,101	$2,627,902
Per Capita Revenue:	$1,026	$812	$637
Per Capita Expenditures:	$823	$769	$619
Revenues over (under) Expenditures:	$4,471,345	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	97.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$17,688,798	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$803	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,508,898	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,894,595	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,619,443	$8,931,204	$2,656,302
Per Capita Debt:	$1,617	$1,369	$683
General Obligation Debt over EAV:	1.62%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$49,635,657	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,253	$1,598	$1,215
Revenue Collected During FY 14:	$9,694,701	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,309,556	$2,739,346	$1,190,005
Per Capita Revenue:	$440	$478	$340
Per Capita Expenditures:	$513	$457	$327
Operating Income (loss):	-$1,614,855	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	441.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$49,972,063	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,269	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bloomington City

Unit Code: 064/025/30 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$169,633,232
Equalized Assessed Valuation:	$1,761,571,803
Population:	77,733
Employees:	
Full Time:	592
Part Time:	43
Salaries Paid:	$45,591,971

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,602,104	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$394	$513	$441
Revenue Collected During FY 14:	$94,552,558	$53,021,753	$40,071,062
Expenditures During FY 14:	$83,733,714	$50,940,085	$39,626,744
Per Capita Revenue:	$1,216	$1,047	$1,013
Per Capita Expenditures:	$1,077	$1,008	$967
Revenues over (under) Expenditures:	$10,818,844	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	37.11%	54.88%	52.77%
Ending Fund Balance for FY 14:	$31,076,153	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$400	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,726,819	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$29,547,035	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$135,471,900	$81,108,167	$55,205,755
Per Capita Debt:	$1,743	$1,521	$1,337
General Obligation Debt over EAV:	4.51%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$181,332,933	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,333	$1,355	$1,126
Revenue Collected During FY 14:	$40,803,892	$22,088,329	$13,107,976
Expenditures During FY 14:	$33,980,684	$21,127,660	$12,128,269
Per Capita Revenue:	$525	$418	$307
Per Capita Expenditures:	$437	$399	$297
Operating Income (loss):	$6,823,208	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	558.03%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$189,623,119	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,439	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Blue Island City

Unit Code: 016/055/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,742,850
Equalized Assessed Valuation:	$209,449,861
Population:	23,793
Employees:	
Full Time:	122
Part Time:	110
Salaries Paid:	$8,968,936

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$848,702	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$36	$605	$440
Revenue Collected During FY 14:	$21,208,273	$5,702,258	$2,724,997
Expenditures During FY 14:	$19,804,653	$5,491,101	$2,627,902
Per Capita Revenue:	$891	$812	$637
Per Capita Expenditures:	$832	$769	$619
Revenues over (under) Expenditures:	$1,403,620	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	1.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$293,743	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$12	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,670,816	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$14,550,571	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,296,907	$8,931,204	$2,656,302
Per Capita Debt:	$349	$1,369	$683
General Obligation Debt over EAV:	1.08%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,662,454	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$532	$1,598	$1,215
Revenue Collected During FY 14:	$6,044,194	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,917,062	$2,739,346	$1,190,005
Per Capita Revenue:	$254	$478	$340
Per Capita Expenditures:	$249	$457	$327
Operating Income (loss):	$127,132	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	204.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,089,801	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$508	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Blue Mound Village

Unit Code: 055/015/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$734,725
Equalized Assessed Valuation:	$9,614,697
Population:	1,160
Employees:	
Full Time:	5
Part Time:	14
Salaries Paid:	$221,364

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$194,623	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$168	$605	$440
Revenue Collected During FY 14:	$464,859	$5,702,258	$2,724,997
Expenditures During FY 14:	$364,956	$5,491,101	$2,627,902
Per Capita Revenue:	$401	$812	$637
Per Capita Expenditures:	$315	$769	$619
Revenues over (under) Expenditures:	$99,903	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$303,526	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$262	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$280,567	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$270,274	$8,931,204	$2,656,302
Per Capita Debt:	$233	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$830,232	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$716	$1,598	$1,215
Revenue Collected During FY 14:	$263,569	$2,867,651	$1,249,280
Expenditures During FY 14:	$275,502	$2,739,346	$1,190,005
Per Capita Revenue:	$227	$478	$340
Per Capita Expenditures:	$238	$457	$327
Operating Income (loss):	-$11,933	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	293.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$809,299	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$698	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bluffs Village

Unit Code: 085/015/32 **County:** Scott

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$773,500
Equalized Assessed Valuation:	$4,500,684
Population:	704
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$145,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$152,766	$332,008	$170,045
Per Capita Beginning Fund Balance:	$217	$24,836	$493
Revenue Collected During FY 14:	$312,681	$369,367	$116,057
Expenditures During FY 14:	$308,374	$363,149	$110,784
Per Capita Revenue:	$444	$93,141	$321
Per Capita Expenditures:	$438	$94,207	$304
Revenues over (under) Expenditures:	$4,307	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	56.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	$173,365	$351,006	$180,864
Per Capita Ending Fund Balance:	$246	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,255	$123,269	$26,022
Total Unrestricted Net Assets:	$122,505	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$280,946	$609,493	$29,815
Per Capita Debt:	$399	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$654,649	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$930	$79,092	$947
Revenue Collected During FY 14:	$207,603	$321,951	$89,373
Expenditures During FY 14:	$218,118	$319,515	$97,232
Per Capita Revenue:	$295	$78,578	$229
Per Capita Expenditures:	$310	$76,774	$261
Operating Income (loss):	-$10,515	$2,436	$
Ratio of Retained Earnings to Expenditures:	295.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$644,134	$893,250	$392,538
Per Capita Ending Retained Earnings:	$915	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bluford Village

Unit Code: 041/015/32 **County:** Jefferson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,195,710
Equalized Assessed Valuation:	$3,230,516
Population:	684
Employees:	
Full Time:	4
Part Time:	8
Salaries Paid:	$135,147

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$207,549	$332,008	$170,045
Per Capita Beginning Fund Balance:	$303	$24,836	$493
Revenue Collected During FY 14:	$133,599	$369,367	$116,057
Expenditures During FY 14:	$142,709	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$209	$94,207	$304
Revenues over (under) Expenditures:	-$9,110	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	139.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$198,439	$351,006	$180,864
Per Capita Ending Fund Balance:	$290	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,232	$123,269	$26,022
Total Unrestricted Net Assets:	$143,539	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$548,000	$609,493	$29,815
Per Capita Debt:	$801	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,529,852	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,699	$79,092	$947
Revenue Collected During FY 14:	$912,161	$321,951	$89,373
Expenditures During FY 14:	$686,499	$319,515	$97,232
Per Capita Revenue:	$1,334	$78,578	$229
Per Capita Expenditures:	$1,004	$76,774	$261
Operating Income (loss):	$225,662	$2,436	$
Ratio of Retained Earnings to Expenditures:	400.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,747,350	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,017	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bolingbrook Village

Unit Code: 099/015/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$127,482,427
Equalized Assessed Valuation:	$1,806,377,105
Population:	73,383
Employees:	
Full Time:	333
Part Time:	7
Salaries Paid:	$26,116,868

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,457,846	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$442	$513	$441
Revenue Collected During FY 14:	$73,821,259	$53,021,753	$40,071,062
Expenditures During FY 14:	$66,708,934	$50,940,085	$39,626,744
Per Capita Revenue:	$1,006	$1,047	$1,013
Per Capita Expenditures:	$909	$1,008	$967
Revenues over (under) Expenditures:	$7,112,325	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	59.38%	54.88%	52.77%
Ending Fund Balance for FY 14:	$39,612,406	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$540	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,978,022	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$6,488,481	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$246,745,396	$81,108,167	$55,205,755
Per Capita Debt:	$3,362	$1,521	$1,337
General Obligation Debt over EAV:	12.26%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$200,474,071	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,732	$1,355	$1,126
Revenue Collected During FY 14:	$12,255,292	$22,088,329	$13,107,976
Expenditures During FY 14:	$17,034,970	$21,127,660	$12,128,269
Per Capita Revenue:	$167	$418	$307
Per Capita Expenditures:	$232	$399	$297
Operating Income (loss):	-$4,779,678	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	1148.78%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$195,694,393	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,667	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bondville Village

Unit Code: 010/010/32 **County:** Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $6,670,500

Equalized Assessed Valuation: $5,393,405

Population: 443

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$305,059	$332,008	$170,045
Per Capita Beginning Fund Balance:	$689	$24,836	$493
Revenue Collected During FY 14:	$101,040	$369,367	$116,057
Expenditures During FY 14:	$54,726	$363,149	$110,784
Per Capita Revenue:	$228	$93,141	$321
Per Capita Expenditures:	$124	$94,207	$304
Revenues over (under) Expenditures:	$46,314	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	637.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	$349,138	$351,006	$180,864
Per Capita Ending Fund Balance:	$788	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$255,937	$123,269	$26,022
Total Unrestricted Net Assets:	$108,333	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,928,957	$609,493	$29,815
Per Capita Debt:	$6,612	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,048,628	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$9,139	$79,092	$947
Revenue Collected During FY 14:	$248,228	$321,951	$89,373
Expenditures During FY 14:	$349,533	$319,515	$97,232
Per Capita Revenue:	$560	$78,578	$229
Per Capita Expenditures:	$789	$76,774	$261
Operating Income (loss):	-$101,305	$2,436	$
Ratio of Retained Earnings to Expenditures:	1305.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$4,561,939	$893,250	$392,538
Per Capita Ending Retained Earnings:	$10,298	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bone Gap Village

Unit Code: 024/015/32 **County:** Edwards

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$103,000
Equalized Assessed Valuation:	$652,301
Population:	350
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$23,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,205	$332,008	$170,045
Per Capita Beginning Fund Balance:	$192	$24,836	$493
Revenue Collected During FY 14:	$65,924	$369,367	$116,057
Expenditures During FY 14:	$62,844	$363,149	$110,784
Per Capita Revenue:	$188	$93,141	$321
Per Capita Expenditures:	$180	$94,207	$304
Revenues over (under) Expenditures:	$3,080	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.84%	257.35%	167.68%
Ending Fund Balance for FY 14:	$70,285	$351,006	$180,864
Per Capita Ending Fund Balance:	$201	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$70,285	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$70,285	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$265,000	$609,493	$29,815
Per Capita Debt:	$757	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$274,768	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$785	$79,092	$947
Revenue Collected During FY 14:	$42,843	$321,951	$89,373
Expenditures During FY 14:	$52,720	$319,515	$97,232
Per Capita Revenue:	$122	$78,578	$229
Per Capita Expenditures:	$151	$76,774	$261
Operating Income (loss):	-$9,877	$2,436	$
Ratio of Retained Earnings to Expenditures:	502.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$264,891	$893,250	$392,538
Per Capita Ending Retained Earnings:	$757	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bonfield Village

Unit Code: 046/015/32 **County:** Kankakee

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $205,550

Equalized Assessed Valuation: $5,604,318

Population: 382

Employees:

Full Time:

Part Time: 2

Salaries Paid: $5,055

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$194,969	$332,008	$170,045
Per Capita Beginning Fund Balance:	$510	$24,836	$493
Revenue Collected During FY 14:	$101,115	$369,367	$116,057
Expenditures During FY 14:	$93,164	$363,149	$110,784
Per Capita Revenue:	$265	$93,141	$321
Per Capita Expenditures:	$244	$94,207	$304
Revenues over (under) Expenditures:	$7,951	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	217.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$202,920	$351,006	$180,864
Per Capita Ending Fund Balance:	$531	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$104,846	$6,426	$
Total Unreserved Funds:	$98,074	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bonnie Village

Unit Code: 041/020/32 **County:** Jefferson

Fiscal Year End:	7/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$126,125
Equalized Assessed Valuation:	$2,179,915
Population:	397
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$67,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$96,487	$332,008	$170,045
Per Capita Beginning Fund Balance:	$243	$24,836	$493
Revenue Collected During FY 14:	$108,130	$369,367	$116,057
Expenditures During FY 14:	$99,819	$363,149	$110,784
Per Capita Revenue:	$272	$93,141	$321
Per Capita Expenditures:	$251	$94,207	$304
Revenues over (under) Expenditures:	$8,311	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	104.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$104,798	$351,006	$180,864
Per Capita Ending Fund Balance:	$264	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,323	$123,269	$26,022
Total Unrestricted Net Assets:	$90,676	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$82,000	$609,493	$29,815
Per Capita Debt:	$207	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$558,467	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,407	$79,092	$947
Revenue Collected During FY 14:	$141,554	$321,951	$89,373
Expenditures During FY 14:	$177,885	$319,515	$97,232
Per Capita Revenue:	$357	$78,578	$229
Per Capita Expenditures:	$448	$76,774	$261
Operating Income (loss):	-$36,331	$2,436	$
Ratio of Retained Earnings to Expenditures:	293.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$522,136	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,315	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bourbonnais Village

Unit Code: 046/020/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,258,407
Equalized Assessed Valuation:	$315,409,732
Population:	18,631
Employees:	
Full Time:	58
Part Time:	23
Salaries Paid:	$3,188,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,821,416	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$581	$605	$440
Revenue Collected During FY 14:	$8,054,213	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,152,337	$5,491,101	$2,627,902
Per Capita Revenue:	$432	$812	$637
Per Capita Expenditures:	$599	$769	$619
Revenues over (under) Expenditures:	-$3,098,124	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	70.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,849,543	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$421	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,129,767	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,569,636	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,154,807	$8,931,204	$2,656,302
Per Capita Debt:	$384	$1,369	$683
General Obligation Debt over EAV:	1.66%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,007,309	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$698	$1,598	$1,215
Revenue Collected During FY 14:	$5,562,138	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,886,169	$2,739,346	$1,190,005
Per Capita Revenue:	$299	$478	$340
Per Capita Expenditures:	$209	$457	$327
Operating Income (loss):	$1,675,969	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	376.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$14,635,547	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$786	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bowen Village

Unit Code: 034/025/32 **County:** Hancock

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$555,305
Equalized Assessed Valuation:	$2,386,215
Population:	462
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$55,108

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$303,229	$332,008	$170,045
Per Capita Beginning Fund Balance:	$656	$24,836	$493
Revenue Collected During FY 14:	$117,491	$369,367	$116,057
Expenditures During FY 14:	$83,754	$363,149	$110,784
Per Capita Revenue:	$254	$93,141	$321
Per Capita Expenditures:	$181	$94,207	$304
Revenues over (under) Expenditures:	$33,737	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	384.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$322,157	$351,006	$180,864
Per Capita Ending Fund Balance:	$697	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$331,498	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,254,027	$609,493	$29,815
Per Capita Debt:	$2,714	$180,001	$67
General Obligation Debt over EAV:	5.28%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$998,521	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,161	$79,092	$947
Revenue Collected During FY 14:	$194,243	$321,951	$89,373
Expenditures During FY 14:	$195,159	$319,515	$97,232
Per Capita Revenue:	$420	$78,578	$229
Per Capita Expenditures:	$422	$76,774	$261
Operating Income (loss):	-$916	$2,436	$
Ratio of Retained Earnings to Expenditures:	518.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,012,414	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,191	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Braceville Village

Unit Code: 032/010/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,078,553
Equalized Assessed Valuation:	$10,492,646
Population:	792
Employees:	
Full Time:	2
Part Time:	22
Salaries Paid:	$137,244

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$634,355	$332,008	$170,045
Per Capita Beginning Fund Balance:	$801	$24,836	$493
Revenue Collected During FY 14:	$323,891	$369,367	$116,057
Expenditures During FY 14:	$529,718	$363,149	$110,784
Per Capita Revenue:	$409	$93,141	$321
Per Capita Expenditures:	$669	$94,207	$304
Revenues over (under) Expenditures:	-$205,827	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	80.90%	257.35%	167.68%
Ending Fund Balance for FY 14:	$428,528	$351,006	$180,864
Per Capita Ending Fund Balance:	$541	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$4,373	$6,426	$
Total Unreserved Funds:	$424,155	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$280,000	$609,493	$29,815
Per Capita Debt:	$354	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$664,294	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$839	$79,092	$947
Revenue Collected During FY 14:	$232,244	$321,951	$89,373
Expenditures During FY 14:	$258,527	$319,515	$97,232
Per Capita Revenue:	$293	$78,578	$229
Per Capita Expenditures:	$326	$76,774	$261
Operating Income (loss):	-$26,283	$2,436	$
Ratio of Retained Earnings to Expenditures:	246.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$638,011	$893,250	$392,538
Per Capita Ending Retained Earnings:	$806	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bradford Village

Unit Code: 087/010/32 **County:** Stark

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$731,785
Equalized Assessed Valuation:	$4,159,381
Population:	787
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$153,349

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$300,066	$332,008	$170,045
Per Capita Beginning Fund Balance:	$381	$24,836	$493
Revenue Collected During FY 14:	$344,019	$369,367	$116,057
Expenditures During FY 14:	$296,349	$363,149	$110,784
Per Capita Revenue:	$437	$93,141	$321
Per Capita Expenditures:	$377	$94,207	$304
Revenues over (under) Expenditures:	$47,670	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$330,828	$351,006	$180,864
Per Capita Ending Fund Balance:	$420	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$163,525	$123,269	$26,022
Total Unrestricted Net Assets:	$167,303	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$404,029	$609,493	$29,815
Per Capita Debt:	$513	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,016,213	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,562	$79,092	$947
Revenue Collected During FY 14:	$318,347	$321,951	$89,373
Expenditures During FY 14:	$412,317	$319,515	$97,232
Per Capita Revenue:	$405	$78,578	$229
Per Capita Expenditures:	$524	$76,774	$261
Operating Income (loss):	-$93,970	$2,436	$
Ratio of Retained Earnings to Expenditures:	470.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,939,151	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,464	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bradley Village

Unit Code: 046/025/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,689,386
Equalized Assessed Valuation:	$272,097,349
Population:	15,871
Employees:	
Full Time:	86
Part Time:	35
Salaries Paid:	$6,693,599

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,560,459	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$854	$605	$440
Revenue Collected During FY 14:	$13,701,580	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,102,878	$5,491,101	$2,627,902
Per Capita Revenue:	$863	$812	$637
Per Capita Expenditures:	$889	$769	$619
Revenues over (under) Expenditures:	-$401,298	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	96.91%	90.40%	74.76%
Ending Fund Balance for FY 14:	$13,666,436	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$861	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,681,733	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,277,623	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,653,227	$8,931,204	$2,656,302
Per Capita Debt:	$986	$1,369	$683
General Obligation Debt over EAV:	1.87%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,854,515	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$117	$1,598	$1,215
Revenue Collected During FY 14:	$2,261,149	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,057,288	$2,739,346	$1,190,005
Per Capita Revenue:	$142	$478	$340
Per Capita Expenditures:	$130	$457	$327
Operating Income (loss):	$203,861	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	100.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,058,376	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$130	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Braidwood City

Unit Code: 099/020/30 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,358,000
Equalized Assessed Valuation:	$108,775,137
Population:	6,785
Employees:	
Full Time:	29
Part Time:	22
Salaries Paid:	$1,885,784

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,857,750	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$569	$605	$440
Revenue Collected During FY 14:	$3,957,297	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,860,289	$5,491,101	$2,627,902
Per Capita Revenue:	$583	$812	$637
Per Capita Expenditures:	$716	$769	$619
Revenues over (under) Expenditures:	-$902,992	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	100.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,873,357	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$718	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,583,342	$1,648,859	$607,219
Total Unrestricted Net Assets:	$489,833	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,769,562	$8,931,204	$2,656,302
Per Capita Debt:	$1,735	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$32,477,352	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,787	$1,598	$1,215
Revenue Collected During FY 14:	$2,754,878	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,797,150	$2,739,346	$1,190,005
Per Capita Revenue:	$406	$478	$340
Per Capita Expenditures:	$412	$457	$327
Operating Income (loss):	-$42,272	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1112.01%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$31,104,727	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,584	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Breese City

Unit Code: 014/030/30 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,465,000
Equalized Assessed Valuation:	$83,354,934
Population:	4,442
Employees:	
Full Time:	36
Part Time:	120
Salaries Paid:	$2,742,262

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,361,226	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$306	$605	$440
Revenue Collected During FY 14:	$3,682,436	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,770,211	$5,491,101	$2,627,902
Per Capita Revenue:	$829	$812	$637
Per Capita Expenditures:	$849	$769	$619
Revenues over (under) Expenditures:	-$87,775	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	36.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,389,791	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$313	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$607,140	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,832,232	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,572,820	$8,931,204	$2,656,302
Per Capita Debt:	$1,705	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,549,703	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,275	$1,598	$1,215
Revenue Collected During FY 14:	$7,509,706	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,109,671	$2,739,346	$1,190,005
Per Capita Revenue:	$1,691	$478	$340
Per Capita Expenditures:	$1,601	$457	$327
Operating Income (loss):	$400,035	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	208.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$14,833,398	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,339	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bridgeport City

Unit Code: 051/015/30 **County:** Lawrence

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,586,831
Equalized Assessed Valuation:	$8,294,059
Population:	1,850
Employees:	
Full Time:	10
Part Time:	5
Salaries Paid:	$269,760

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$247,233	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$134	$605	$440
Revenue Collected During FY 14:	$428,226	$5,702,258	$2,724,997
Expenditures During FY 14:	$362,287	$5,491,101	$2,627,902
Per Capita Revenue:	$231	$812	$637
Per Capita Expenditures:	$196	$769	$619
Revenues over (under) Expenditures:	$65,939	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	93.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$340,006	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$184	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$279,032	$1,648,859	$607,219
Total Unrestricted Net Assets:	$60,974	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,197,500	$8,931,204	$2,656,302
Per Capita Debt:	$1,728	$1,369	$683
General Obligation Debt over EAV:	1.87%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$886,713	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$479	$1,598	$1,215
Revenue Collected During FY 14:	$927,106	$2,867,651	$1,249,280
Expenditures During FY 14:	$779,543	$2,739,346	$1,190,005
Per Capita Revenue:	$501	$478	$340
Per Capita Expenditures:	$421	$457	$327
Operating Income (loss):	$147,563	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	129.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,007,442	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$545	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bridgeview Village

Unit Code: 016/060/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$73,349,699
Equalized Assessed Valuation:	$389,813,430
Population:	16,446
Employees:	
Full Time:	106
Part Time:	106
Salaries Paid:	$11,594,204

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,926,743	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$421	$605	$440
Revenue Collected During FY 14:	$24,445,225	$5,702,258	$2,724,997
Expenditures During FY 14:	$26,564,495	$5,491,101	$2,627,902
Per Capita Revenue:	$1,486	$812	$637
Per Capita Expenditures:	$1,615	$769	$619
Revenues over (under) Expenditures:	-$2,119,270	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	18.58%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,936,577	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$300	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,500,961	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$6,423,797	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$247,310,471	$8,931,204	$2,656,302
Per Capita Debt:	$15,038	$1,369	$683
General Obligation Debt over EAV:	60.30%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,011,939	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$974	$1,598	$1,215
Revenue Collected During FY 14:	$5,202,074	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,860,324	$2,739,346	$1,190,005
Per Capita Revenue:	$316	$478	$340
Per Capita Expenditures:	$356	$457	$327
Operating Income (loss):	-$658,250	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	261.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,353,689	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$934	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brighton Village

Unit Code: 056/015/32 **County:** Macoupin

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,658,729
Equalized Assessed Valuation:	$27,633,095
Population:	2,200
Employees:	
Full Time:	12
Part Time:	6
Salaries Paid:	$540,230

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$697,706	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$317	$605	$440
Revenue Collected During FY 14:	$1,999,314	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,142,169	$5,491,101	$2,627,902
Per Capita Revenue:	$909	$812	$637
Per Capita Expenditures:	$519	$769	$619
Revenues over (under) Expenditures:	$857,145	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	136.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,554,820	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$707	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,447,404	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$753,158	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,496,552	$8,931,204	$2,656,302
Per Capita Debt:	$680	$1,369	$683
General Obligation Debt over EAV:	3.26%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,133,563	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,697	$1,598	$1,215
Revenue Collected During FY 14:	$1,403,123	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,264,755	$2,739,346	$1,190,005
Per Capita Revenue:	$638	$478	$340
Per Capita Expenditures:	$575	$457	$327
Operating Income (loss):	$138,368	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	654.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,271,962	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,760	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brimfield Village

Unit Code: 072/020/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$877,970
Equalized Assessed Valuation:	$11,186,205
Population:	868
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$162,890

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$152,427	$332,008	$170,045
Per Capita Beginning Fund Balance:	$176	$24,836	$493
Revenue Collected During FY 14:	$340,108	$369,367	$116,057
Expenditures During FY 14:	$332,745	$363,149	$110,784
Per Capita Revenue:	$392	$93,141	$321
Per Capita Expenditures:	$383	$94,207	$304
Revenues over (under) Expenditures:	$7,363	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	48.02%	257.35%	167.68%
Ending Fund Balance for FY 14:	$159,790	$351,006	$180,864
Per Capita Ending Fund Balance:	$184	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$61,302	$123,269	$26,022
Total Unrestricted Net Assets:	$98,488	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$540,144	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$622	$79,092	$947
Revenue Collected During FY 14:	$246,893	$321,951	$89,373
Expenditures During FY 14:	$203,659	$319,515	$97,232
Per Capita Revenue:	$284	$78,578	$229
Per Capita Expenditures:	$235	$76,774	$261
Operating Income (loss):	$43,234	$2,436	$
Ratio of Retained Earnings to Expenditures:	286.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$583,378	$893,250	$392,538
Per Capita Ending Retained Earnings:	$672	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Broadlands Village

Unit Code: 010/015/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$84,200
Equalized Assessed Valuation:	$3,462,800
Population:	349
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$27,629

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$89,309	$332,008	$170,045
Per Capita Beginning Fund Balance:	$256	$24,836	$493
Revenue Collected During FY 14:	$79,186	$369,367	$116,057
Expenditures During FY 14:	$71,981	$363,149	$110,784
Per Capita Revenue:	$227	$93,141	$321
Per Capita Expenditures:	$206	$94,207	$304
Revenues over (under) Expenditures:	$7,205	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	126.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$91,269	$351,006	$180,864
Per Capita Ending Fund Balance:	$262	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,993	$123,269	$26,022
Total Unrestricted Net Assets:	$52,276	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$435,000	$609,493	$29,815
Per Capita Debt:	$1,246	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$93,920	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$269	$79,092	$947
Revenue Collected During FY 14:	$102,081	$321,951	$89,373
Expenditures During FY 14:	$109,788	$319,515	$97,232
Per Capita Revenue:	$292	$78,578	$229
Per Capita Expenditures:	$315	$76,774	$261
Operating Income (loss):	-$7,707	$2,436	$
Ratio of Retained Earnings to Expenditures:	-87.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	-$96,382	$893,250	$392,538
Per Capita Ending Retained Earnings:	-$276	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Broadview Village

Unit Code: 016/065/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$29,439,248
Equalized Assessed Valuation:	$197,413,061
Population:	7,971
Employees:	
Full Time:	77
Part Time:	29
Salaries Paid:	$5,926,438

Blended Component Units

Number Submitted = 2

VIllage of Broadview Fire Pension Fund

Village of Broadview Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,334,909	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,924	$605	$440
Revenue Collected During FY 14:	$18,694,296	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,596,065	$5,491,101	$2,627,902
Per Capita Revenue:	$2,345	$812	$637
Per Capita Expenditures:	$2,208	$769	$619
Revenues over (under) Expenditures:	$1,098,231	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	93.97%	90.40%	74.76%
Ending Fund Balance for FY 14:	$16,534,562	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,074	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,570,972	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,449,305	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,264,439	$8,931,204	$2,656,302
Per Capita Debt:	$2,542	$1,369	$683
General Obligation Debt over EAV:	4.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,856,572	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,237	$1,598	$1,215
Revenue Collected During FY 14:	$2,965,554	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,367,090	$2,739,346	$1,190,005
Per Capita Revenue:	$372	$478	$340
Per Capita Expenditures:	$297	$457	$327
Operating Income (loss):	$598,464	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	441.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,455,036	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,312	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Broadwell Village

Unit Code: 054/015/32 **County:** Logan

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $113,145

Equalized Assessed Valuation: $1,367,090

Population: 147

Employees:

Full Time:

Part Time: 9

Salaries Paid: $10,932

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$112,915	$332,008	$170,045
Per Capita Beginning Fund Balance:	$768	$24,836	$493
Revenue Collected During FY 14:	$27,872	$369,367	$116,057
Expenditures During FY 14:	$31,148	$363,149	$110,784
Per Capita Revenue:	$190	$93,141	$321
Per Capita Expenditures:	$212	$94,207	$304
Revenues over (under) Expenditures:	-$3,276	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	351.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$109,639	$351,006	$180,864
Per Capita Ending Fund Balance:	$746	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$92,767	$123,269	$26,022
Total Unrestricted Net Assets:	$16,872	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$367,248	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,498	$79,092	$947
Revenue Collected During FY 14:	$26,541	$321,951	$89,373
Expenditures During FY 14:	$49,041	$319,515	$97,232
Per Capita Revenue:	$181	$78,578	$229
Per Capita Expenditures:	$334	$76,774	$261
Operating Income (loss):	-$22,500	$2,436	$
Ratio of Retained Earnings to Expenditures:	702.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$344,748	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,345	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brocton Village

Unit Code: 023/010/32 **County:** Edgar

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $286,950

Equalized Assessed Valuation: $1,179,739

Population: 322

Employees:

Full Time:

Part Time: 6

Salaries Paid: $26,603

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$120,750	$332,008	$170,045
Per Capita Beginning Fund Balance:	$375	$24,836	$493
Revenue Collected During FY 14:	$249,691	$369,367	$116,057
Expenditures During FY 14:	$238,419	$363,149	$110,784
Per Capita Revenue:	$775	$93,141	$321
Per Capita Expenditures:	$740	$94,207	$304
Revenues over (under) Expenditures:	$11,272	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	55.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$132,022	$351,006	$180,864
Per Capita Ending Fund Balance:	$410	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,314	$123,269	$26,022
Total Unrestricted Net Assets:	$140,596	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$363,306	$609,493	$29,815
Per Capita Debt:	$1,128	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$171,413	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$532	$79,092	$947
Revenue Collected During FY 14:	$62,455	$321,951	$89,373
Expenditures During FY 14:	$83,428	$319,515	$97,232
Per Capita Revenue:	$194	$78,578	$229
Per Capita Expenditures:	$259	$76,774	$261
Operating Income (loss):	-$20,973	$2,436	$
Ratio of Retained Earnings to Expenditures:	180.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$150,440	$893,250	$392,538
Per Capita Ending Retained Earnings:	$467	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brookfield Village

Unit Code: 016/070/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$29,481,148
Equalized Assessed Valuation:	$360,599,223
Population:	18,968
Employees:	
Full Time:	94
Part Time:	50
Salaries Paid:	$8,591,932

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,569,846	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$188	$605	$440
Revenue Collected During FY 14:	$16,806,376	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,383,732	$5,491,101	$2,627,902
Per Capita Revenue:	$886	$812	$637
Per Capita Expenditures:	$811	$769	$619
Revenues over (under) Expenditures:	$1,422,644	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	26.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,084,698	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$215	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$905,251	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,111,624	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,673,333	$8,931,204	$2,656,302
Per Capita Debt:	$826	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,530,455	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$977	$1,598	$1,215
Revenue Collected During FY 14:	$8,253,685	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,077,307	$2,739,346	$1,190,005
Per Capita Revenue:	$435	$478	$340
Per Capita Expenditures:	$373	$457	$327
Operating Income (loss):	$1,176,378	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	268.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,972,889	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,000	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brookport City

Unit Code: 061/010/30 **County:** Massac

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,381,560
Equalized Assessed Valuation:	$3,363,288
Population:	1,054
Employees:	
Full Time:	7
Part Time:	2
Salaries Paid:	$190,047

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,777	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$22	$605	$440
Revenue Collected During FY 14:	$411,476	$5,702,258	$2,724,997
Expenditures During FY 14:	$373,170	$5,491,101	$2,627,902
Per Capita Revenue:	$390	$812	$637
Per Capita Expenditures:	$354	$769	$619
Revenues over (under) Expenditures:	$38,306	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	16.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	$62,073	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$59	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$118,384	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$56,311	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,860,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,765	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,162,860	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,103	$1,598	$1,215
Revenue Collected During FY 14:	$289,722	$2,867,651	$1,249,280
Expenditures During FY 14:	$383,608	$2,739,346	$1,190,005
Per Capita Revenue:	$275	$478	$340
Per Capita Expenditures:	$364	$457	$327
Operating Income (loss):	-$93,886	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	278.41%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,067,984	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,013	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Broughton Village

Unit Code: 033/015/32 **County:** Hamilton

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$150,000
Equalized Assessed Valuation:	$450,315
Population:	250
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$19,885

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$49,169	$332,008	$170,045
Per Capita Beginning Fund Balance:	$197	$24,836	$493
Revenue Collected During FY 14:	$49,222	$369,367	$116,057
Expenditures During FY 14:	$35,779	$363,149	$110,784
Per Capita Revenue:	$197	$93,141	$321
Per Capita Expenditures:	$143	$94,207	$304
Revenues over (under) Expenditures:	$13,443	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	175.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$62,612	$351,006	$180,864
Per Capita Ending Fund Balance:	$250	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,324	$123,269	$26,022
Total Unrestricted Net Assets:	$44,288	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,101	$609,493	$29,815
Per Capita Debt:	$32	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$678,628	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,715	$79,092	$947
Revenue Collected During FY 14:	$64,883	$321,951	$89,373
Expenditures During FY 14:	$78,893	$319,515	$97,232
Per Capita Revenue:	$260	$78,578	$229
Per Capita Expenditures:	$316	$76,774	$261
Operating Income (loss):	-$14,010	$2,436	$
Ratio of Retained Earnings to Expenditures:	842.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$664,618	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,658	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Browning Village

Unit Code: 084/010/32 **County:** Schuyler

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$135,765
Equalized Assessed Valuation:	$334,076
Population:	122
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$20,520

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$40,575	$332,008	$170,045
Per Capita Beginning Fund Balance:	$333	$24,836	$493
Revenue Collected During FY 14:	$87,921	$369,367	$116,057
Expenditures During FY 14:	$69,887	$363,149	$110,784
Per Capita Revenue:	$721	$93,141	$321
Per Capita Expenditures:	$573	$94,207	$304
Revenues over (under) Expenditures:	$18,034	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	83.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	$58,609	$351,006	$180,864
Per Capita Ending Fund Balance:	$480	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,266	$123,269	$26,022
Total Unrestricted Net Assets:	$62,266	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,000	$609,493	$29,815
Per Capita Debt:	$41	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$43,640	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$358	$79,092	$947
Revenue Collected During FY 14:	$63,179	$321,951	$89,373
Expenditures During FY 14:	$54,088	$319,515	$97,232
Per Capita Revenue:	$518	$78,578	$229
Per Capita Expenditures:	$443	$76,774	$261
Operating Income (loss):	$9,091	$2,436	$
Ratio of Retained Earnings to Expenditures:	97.49%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$52,731	$893,250	$392,538
Per Capita Ending Retained Earnings:	$432	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Browns Village

Unit Code: 024/020/32 **County:** Edwards

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$109,000
Equalized Assessed Valuation:	$740,443
Population:	175
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$13,893

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,630	$332,008	$170,045
Per Capita Beginning Fund Balance:	$581	$24,836	$493
Revenue Collected During FY 14:	$71,114	$369,367	$116,057
Expenditures During FY 14:	$65,635	$363,149	$110,784
Per Capita Revenue:	$406	$93,141	$321
Per Capita Expenditures:	$375	$94,207	$304
Revenues over (under) Expenditures:	$5,479	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	163.19%	257.35%	167.68%
Ending Fund Balance for FY 14:	$107,109	$351,006	$180,864
Per Capita Ending Fund Balance:	$612	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,230	$123,269	$26,022
Total Unrestricted Net Assets:	$67,879	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$190,224	$609,493	$29,815
Per Capita Debt:	$1,087	$180,001	$67
General Obligation Debt over EAV:	3.28%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$494,974	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,828	$79,092	$947
Revenue Collected During FY 14:	$49,185	$321,951	$89,373
Expenditures During FY 14:	$69,336	$319,515	$97,232
Per Capita Revenue:	$281	$78,578	$229
Per Capita Expenditures:	$396	$76,774	$261
Operating Income (loss):	-$20,151	$2,436	$
Ratio of Retained Earnings to Expenditures:	684.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$474,823	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,713	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brownstown Village

Unit Code: 026/015/32 **County:** Fayette

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,856,684
Equalized Assessed Valuation:	$3,221,387
Population:	750
Employees:	
Full Time:	4
Part Time:	7
Salaries Paid:	$112,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$497,742	$332,008	$170,045
Per Capita Beginning Fund Balance:	$664	$24,836	$493
Revenue Collected During FY 14:	$331,174	$369,367	$116,057
Expenditures During FY 14:	$301,959	$363,149	$110,784
Per Capita Revenue:	$442	$93,141	$321
Per Capita Expenditures:	$403	$94,207	$304
Revenues over (under) Expenditures:	$29,215	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	154.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$466,957	$351,006	$180,864
Per Capita Ending Fund Balance:	$623	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,239	$123,269	$26,022
Total Unrestricted Net Assets:	$399,900	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$468,019	$609,493	$29,815
Per Capita Debt:	$624	$180,001	$67
General Obligation Debt over EAV:	9.65%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,898,263	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,531	$79,092	$947
Revenue Collected During FY 14:	$413,308	$321,951	$89,373
Expenditures During FY 14:	$278,753	$319,515	$97,232
Per Capita Revenue:	$551	$78,578	$229
Per Capita Expenditures:	$372	$76,774	$261
Operating Income (loss):	$134,555	$2,436	$
Ratio of Retained Earnings to Expenditures:	745.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,078,937	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,772	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brussels Village

Unit Code: 007/015/32 **County:** Calhoun

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$128,544
Equalized Assessed Valuation:	$1,540,430
Population:	150
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$5,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$208,279	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,389	$24,836	$493
Revenue Collected During FY 14:	$108,825	$369,367	$116,057
Expenditures During FY 14:	$95,723	$363,149	$110,784
Per Capita Revenue:	$726	$93,141	$321
Per Capita Expenditures:	$638	$94,207	$304
Revenues over (under) Expenditures:	$13,102	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	231.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$221,381	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,476	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$221,381	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$56,706	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$378	$79,092	$947
Revenue Collected During FY 14:	$39,821	$321,951	$89,373
Expenditures During FY 14:	$32,821	$319,515	$97,232
Per Capita Revenue:	$265	$78,578	$229
Per Capita Expenditures:	$219	$76,774	$261
Operating Income (loss):	$7,000	$2,436	$
Ratio of Retained Earnings to Expenditures:	194.10%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$63,706	$893,250	$392,538
Per Capita Ending Retained Earnings:	$425	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bryant Village

Unit Code: 029/025/32 **County:** Fulton

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $44,507

Equalized Assessed Valuation: $1,129,489

Population: 220

Employees:

Full Time:

Part Time: 9

Salaries Paid: $14,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$107,329	$332,008	$170,045
Per Capita Beginning Fund Balance:	$488	$24,836	$493
Revenue Collected During FY 14:	$42,878	$369,367	$116,057
Expenditures During FY 14:	$33,421	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$152	$94,207	$304
Revenues over (under) Expenditures:	$9,457	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	349.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$116,786	$351,006	$180,864
Per Capita Ending Fund Balance:	$531	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,478	$123,269	$26,022
Total Unrestricted Net Assets:	$163,189	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$209,000	$609,493	$29,815
Per Capita Debt:	$950	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$508,460	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,311	$79,092	$947
Revenue Collected During FY 14:	$62,130	$321,951	$89,373
Expenditures During FY 14:	$70,954	$319,515	$97,232
Per Capita Revenue:	$282	$78,578	$229
Per Capita Expenditures:	$323	$76,774	$261
Operating Income (loss):	-$8,824	$2,436	$
Ratio of Retained Earnings to Expenditures:	704.17%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$499,636	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,271	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buckingham Village

Unit Code: 046/030/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$255,411
Equalized Assessed Valuation:	$2,243,232
Population:	237
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$11,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$159,845	$332,008	$170,045
Per Capita Beginning Fund Balance:	$674	$24,836	$493
Revenue Collected During FY 14:	$197,057	$369,367	$116,057
Expenditures During FY 14:	$229,289	$363,149	$110,784
Per Capita Revenue:	$831	$93,141	$321
Per Capita Expenditures:	$967	$94,207	$304
Revenues over (under) Expenditures:	-$32,232	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	28.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$66,283	$351,006	$180,864
Per Capita Ending Fund Balance:	$280	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,122	$123,269	$26,022
Total Unrestricted Net Assets:	$1,161	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$86,670	$609,493	$29,815
Per Capita Debt:	$366	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$391,069	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,650	$79,092	$947
Revenue Collected During FY 14:	$51,894	$321,951	$89,373
Expenditures During FY 14:	$47,983	$319,515	$97,232
Per Capita Revenue:	$219	$78,578	$229
Per Capita Expenditures:	$202	$76,774	$261
Operating Income (loss):	$3,911	$2,436	$
Ratio of Retained Earnings to Expenditures:	821.63%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$394,244	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,663	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buckley Village

Unit Code: 038/020/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$713,555
Equalized Assessed Valuation:	$4,916,621
Population:	600
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$47,223

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$282,809	$332,008	$170,045
Per Capita Beginning Fund Balance:	$471	$24,836	$493
Revenue Collected During FY 14:	$194,593	$369,367	$116,057
Expenditures During FY 14:	$165,252	$363,149	$110,784
Per Capita Revenue:	$324	$93,141	$321
Per Capita Expenditures:	$275	$94,207	$304
Revenues over (under) Expenditures:	$29,341	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	181.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$299,167	$351,006	$180,864
Per Capita Ending Fund Balance:	$499	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$99,541	$123,269	$26,022
Total Unrestricted Net Assets:	$199,626	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$267,267	$609,493	$29,815
Per Capita Debt:	$445	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$7,478	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$12	$79,092	$947
Revenue Collected During FY 14:	$136,618	$321,951	$89,373
Expenditures During FY 14:	$131,411	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$219	$76,774	$261
Operating Income (loss):	$5,207	$2,436	$
Ratio of Retained Earnings to Expenditures:	8.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$10,712	$893,250	$392,538
Per Capita Ending Retained Earnings:	$18	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buckner Village

Unit Code: 028/015/32 **County:** Franklin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $461,268

Equalized Assessed Valuation: $2,032,709

Population: 460

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: $80,513

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$21,516	$332,008	$170,045
Per Capita Beginning Fund Balance:	-$47	$24,836	$493
Revenue Collected During FY 14:	$201,284	$369,367	$116,057
Expenditures During FY 14:	$197,363	$363,149	$110,784
Per Capita Revenue:	$438	$93,141	$321
Per Capita Expenditures:	$429	$94,207	$304
Revenues over (under) Expenditures:	$3,921	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-19.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$37,763	$351,006	$180,864
Per Capita Ending Fund Balance:	-$82	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$82,317	$123,269	$26,022
Total Unrestricted Net Assets:	-$120,080	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$365,861	$609,493	$29,815
Per Capita Debt:	$795	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$857,570	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,864	$79,092	$947
Revenue Collected During FY 14:	$613,274	$321,951	$89,373
Expenditures During FY 14:	$160,935	$319,515	$97,232
Per Capita Revenue:	$1,333	$78,578	$229
Per Capita Expenditures:	$350	$76,774	$261
Operating Income (loss):	$452,339	$2,436	$
Ratio of Retained Earnings to Expenditures:	868.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,397,646	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,038	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buda Village

Unit Code: 006/015/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$720,330
Equalized Assessed Valuation:	$3,096,485
Population:	562
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	$104,473

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,715,447	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,052	$24,836	$493
Revenue Collected During FY 14:	$265,987	$369,367	$116,057
Expenditures During FY 14:	$319,079	$363,149	$110,784
Per Capita Revenue:	$473	$93,141	$321
Per Capita Expenditures:	$568	$94,207	$304
Revenues over (under) Expenditures:	-$53,092	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	520.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,662,355	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,958	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$258,246	$123,269	$26,022
Total Unrestricted Net Assets:	$358,359	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$672,828	$609,493	$29,815
Per Capita Debt:	$1,197	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,980,860	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,525	$79,092	$947
Revenue Collected During FY 14:	$149,742	$321,951	$89,373
Expenditures During FY 14:	$176,662	$319,515	$97,232
Per Capita Revenue:	$266	$78,578	$229
Per Capita Expenditures:	$314	$76,774	$261
Operating Income (loss):	-$26,920	$2,436	$
Ratio of Retained Earnings to Expenditures:	1106.03%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,953,940	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,477	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buffalo Village

Unit Code: 083/020/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$241,073
Equalized Assessed Valuation:	$4,576,463
Population:	506
Employees:	
Full Time:	4
Part Time:	13
Salaries Paid:	$97,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,204	$332,008	$170,045
Per Capita Beginning Fund Balance:	$344	$24,836	$493
Revenue Collected During FY 14:	$238,686	$369,367	$116,057
Expenditures During FY 14:	$222,918	$363,149	$110,784
Per Capita Revenue:	$472	$93,141	$321
Per Capita Expenditures:	$441	$94,207	$304
Revenues over (under) Expenditures:	$15,768	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	84.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	$188,383	$351,006	$180,864
Per Capita Ending Fund Balance:	$372	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$118,726	$6,426	$
Total Unreserved Funds:	$69,657	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$118,736	$123,269	$26,022
Total Unrestricted Net Assets:	$82,284	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Buffalo Grove Village

Unit Code: 016/075/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,102,938
Equalized Assessed Valuation:	$1,417,116,013
Population:	41,778
Employees:	
Full Time:	224
Part Time:	104
Salaries Paid:	$21,197,099

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,134,798	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$530	$513	$441
Revenue Collected During FY 14:	$39,908,426	$53,021,753	$40,071,062
Expenditures During FY 14:	$39,174,362	$50,940,085	$39,626,744
Per Capita Revenue:	$955	$1,047	$1,013
Per Capita Expenditures:	$938	$1,008	$967
Revenues over (under) Expenditures:	$734,064	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	58.98%	54.88%	52.77%
Ending Fund Balance for FY 14:	$23,104,857	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$553	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,664,110	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$11,048,700	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,107,852	$81,108,167	$55,205,755
Per Capita Debt:	$314	$1,521	$1,337
General Obligation Debt over EAV:	0.74%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,069,441	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,127	$1,355	$1,126
Revenue Collected During FY 14:	$12,917,538	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,977,579	$21,127,660	$12,128,269
Per Capita Revenue:	$309	$418	$307
Per Capita Expenditures:	$287	$399	$297
Operating Income (loss):	$939,959	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	391.89%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$46,938,676	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,124	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bull Valley Village

Unit Code: 063/012/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,167,479
Equalized Assessed Valuation:	$58,052,831
Population:	1,077
Employees:	
Full Time:	5
Part Time:	13
Salaries Paid:	$395,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$298,841	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$277	$605	$440
Revenue Collected During FY 14:	$1,030,401	$5,702,258	$2,724,997
Expenditures During FY 14:	$993,363	$5,491,101	$2,627,902
Per Capita Revenue:	$957	$812	$637
Per Capita Expenditures:	$922	$769	$619
Revenues over (under) Expenditures:	$37,038	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$333,434	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$310	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$96,116	$1,648,859	$607,219
Total Unrestricted Net Assets:	$27,084	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$140,536	$8,931,204	$2,656,302
Per Capita Debt:	$130	$1,369	$683
General Obligation Debt over EAV:	0.18%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bulpitt Village

Unit Code: 011/015/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$228,400
Equalized Assessed Valuation:	$904,456
Population:	200
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$31,994

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$158,119	$332,008	$170,045
Per Capita Beginning Fund Balance:	$791	$24,836	$493
Revenue Collected During FY 14:	$44,927	$369,367	$116,057
Expenditures During FY 14:	$72,559	$363,149	$110,784
Per Capita Revenue:	$225	$93,141	$321
Per Capita Expenditures:	$363	$94,207	$304
Revenues over (under) Expenditures:	-$27,632	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	178.52%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,534	$351,006	$180,864
Per Capita Ending Fund Balance:	$648	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$129,534	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buncombe Village

Unit Code: 044/015/32 **County:** Johnson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$143,900
Equalized Assessed Valuation:	$832,877
Population:	86
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$5,677

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,367	$332,008	$170,045
Per Capita Beginning Fund Balance:	$504	$24,836	$493
Revenue Collected During FY 14:	$73,654	$369,367	$116,057
Expenditures During FY 14:	$68,383	$363,149	$110,784
Per Capita Revenue:	$856	$93,141	$321
Per Capita Expenditures:	$795	$94,207	$304
Revenues over (under) Expenditures:	$5,271	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	71.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$48,638	$351,006	$180,864
Per Capita Ending Fund Balance:	$566	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$59,890	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$390,071	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,536	$79,092	$947
Revenue Collected During FY 14:	$23,795	$321,951	$89,373
Expenditures During FY 14:	$39,473	$319,515	$97,232
Per Capita Revenue:	$277	$78,578	$229
Per Capita Expenditures:	$459	$76,774	$261
Operating Income (loss):	-$15,678	$2,436	$
Ratio of Retained Earnings to Expenditures:	948.48%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$374,393	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,353	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bunker Hill City

Unit Code: 056/020/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,576,900
Equalized Assessed Valuation:	$16,774,554
Population:	1,800
Employees:	
Full Time:	15
Part Time:	10
Salaries Paid:	$448,381

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$315,017	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$175	$605	$440
Revenue Collected During FY 14:	$708,470	$5,702,258	$2,724,997
Expenditures During FY 14:	$755,218	$5,491,101	$2,627,902
Per Capita Revenue:	$394	$812	$637
Per Capita Expenditures:	$420	$769	$619
Revenues over (under) Expenditures:	-$46,748	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	$268,269	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$149	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$527,284	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$113,071	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,411,000	$8,931,204	$2,656,302
Per Capita Debt:	$784	$1,369	$683
General Obligation Debt over EAV:	1.07%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,231,314	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,795	$1,598	$1,215
Revenue Collected During FY 14:	$1,068,075	$2,867,651	$1,249,280
Expenditures During FY 14:	$940,177	$2,739,346	$1,190,005
Per Capita Revenue:	$593	$478	$340
Per Capita Expenditures:	$522	$457	$327
Operating Income (loss):	$127,898	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	357.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,359,212	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,866	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Burbank City

Unit Code: 016/080/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,102,677
Equalized Assessed Valuation:	$449,150,429
Population:	29,210
Employees:	
Full Time:	126
Part Time:	67
Salaries Paid:	$11,179,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,469,142	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$119	$513	$441
Revenue Collected During FY 14:	$17,981,726	$53,021,753	$40,071,062
Expenditures During FY 14:	$18,912,238	$50,940,085	$39,626,744
Per Capita Revenue:	$616	$1,047	$1,013
Per Capita Expenditures:	$647	$1,008	$967
Revenues over (under) Expenditures:	-$930,512	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	33.67%	54.88%	52.77%
Ending Fund Balance for FY 14:	$6,367,671	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$218	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,604,649	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$9,378,338	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,525,085	$81,108,167	$55,205,755
Per Capita Debt:	$531	$1,521	$1,337
General Obligation Debt over EAV:	2.30%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$	$1,355	$1,126
Revenue Collected During FY 14:	$	$22,088,329	$13,107,976
Expenditures During FY 14:	$	$21,127,660	$12,128,269
Per Capita Revenue:	$	$418	$307
Per Capita Expenditures:	$	$399	$297
Operating Income (loss):	$	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	0.00%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bureau Village

Unit Code: 006/020/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$342,627
Equalized Assessed Valuation:	$1,665,514
Population:	322
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$28,912

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$184,747	$332,008	$170,045
Per Capita Beginning Fund Balance:	$574	$24,836	$493
Revenue Collected During FY 14:	$100,130	$369,367	$116,057
Expenditures During FY 14:	$100,976	$363,149	$110,784
Per Capita Revenue:	$311	$93,141	$321
Per Capita Expenditures:	$314	$94,207	$304
Revenues over (under) Expenditures:	-$846	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	177.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$179,401	$351,006	$180,864
Per Capita Ending Fund Balance:	$557	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,260	$123,269	$26,022
Total Unrestricted Net Assets:	$135,141	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$159,000	$609,493	$29,815
Per Capita Debt:	$494	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,371,710	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,260	$79,092	$947
Revenue Collected During FY 14:	$147,319	$321,951	$89,373
Expenditures During FY 14:	$180,577	$319,515	$97,232
Per Capita Revenue:	$458	$78,578	$229
Per Capita Expenditures:	$561	$76,774	$261
Operating Income (loss):	-$33,258	$2,436	$
Ratio of Retained Earnings to Expenditures:	743.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,342,952	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,171	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Burlington Village

Unit Code: 045/020/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,989,270
Equalized Assessed Valuation:	$14,262,021
Population:	618
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$138,003

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$531,511	$332,008	$170,045
Per Capita Beginning Fund Balance:	$860	$24,836	$493
Revenue Collected During FY 14:	$442,663	$369,367	$116,057
Expenditures During FY 14:	$447,279	$363,149	$110,784
Per Capita Revenue:	$716	$93,141	$321
Per Capita Expenditures:	$724	$94,207	$304
Revenues over (under) Expenditures:	-$4,616	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	109.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$489,498	$351,006	$180,864
Per Capita Ending Fund Balance:	$792	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,723	$123,269	$26,022
Total Unrestricted Net Assets:	$423,775	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$156,004	$609,493	$29,815
Per Capita Debt:	$252	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,614,766	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,613	$79,092	$947
Revenue Collected During FY 14:	$165,456	$321,951	$89,373
Expenditures During FY 14:	$121,508	$319,515	$97,232
Per Capita Revenue:	$268	$78,578	$229
Per Capita Expenditures:	$197	$76,774	$261
Operating Income (loss):	$43,948	$2,436	$
Ratio of Retained Earnings to Expenditures:	1395.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,696,111	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,745	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Burnham Village

Unit Code: 016/085/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,627,910
Equalized Assessed Valuation:	$45,542,506
Population:	4,206
Employees:	
Full Time:	25
Part Time:	25
Salaries Paid:	$1,352,815

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$453,370	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$108	$605	$440
Revenue Collected During FY 14:	$3,763,883	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,394,818	$5,491,101	$2,627,902
Per Capita Revenue:	$895	$812	$637
Per Capita Expenditures:	$807	$769	$619
Revenues over (under) Expenditures:	$369,065	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	24.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$822,435	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$196	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$245,573	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$367,497	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,144,792	$8,931,204	$2,656,302
Per Capita Debt:	$272	$1,369	$683
General Obligation Debt over EAV:	0.22%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$203,375	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-$48	$1,598	$1,215
Revenue Collected During FY 14:	$575,421	$2,867,651	$1,249,280
Expenditures During FY 14:	$661,655	$2,739,346	$1,190,005
Per Capita Revenue:	$137	$478	$340
Per Capita Expenditures:	$157	$457	$327
Operating Income (loss):	-$86,234	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	-43.77%	401.79%	336.38%
Ending Retained Earnings for FY 14:	-$289,609	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	-$69	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Burnt Prairie Village

Unit Code: 097/010/32 **County:** White

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$147,408
Equalized Assessed Valuation:	$277,506
Population:	52
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$21,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,087	$332,008	$170,045
Per Capita Beginning Fund Balance:	$309	$24,836	$493
Revenue Collected During FY 14:	$11,342	$369,367	$116,057
Expenditures During FY 14:	$10,385	$363,149	$110,784
Per Capita Revenue:	$218	$93,141	$321
Per Capita Expenditures:	$200	$94,207	$304
Revenues over (under) Expenditures:	$957	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	169.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$17,575	$351,006	$180,864
Per Capita Ending Fund Balance:	$338	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,503	$123,269	$26,022
Total Unrestricted Net Assets:	$16,072	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$283,000	$609,493	$29,815
Per Capita Debt:	$5,442	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$573,275	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$11,025	$79,092	$947
Revenue Collected During FY 14:	$124,117	$321,951	$89,373
Expenditures During FY 14:	$150,486	$319,515	$97,232
Per Capita Revenue:	$2,387	$78,578	$229
Per Capita Expenditures:	$2,894	$76,774	$261
Operating Income (loss):	-$26,369	$2,436	$
Ratio of Retained Earnings to Expenditures:	363.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$546,375	$893,250	$392,538
Per Capita Ending Retained Earnings:	$10,507	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Burr Ridge Village

Unit Code: 022/025/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,574,440
Equalized Assessed Valuation:	$1,042,909,564
Population:	10,559
Employees:	
Full Time:	54
Part Time:	11
Salaries Paid:	$4,465,342

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,166,848	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$489	$605	$440
Revenue Collected During FY 14:	$8,879,497	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,567,643	$5,491,101	$2,627,902
Per Capita Revenue:	$841	$812	$637
Per Capita Expenditures:	$811	$769	$619
Revenues over (under) Expenditures:	$311,854	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,893,656	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$463	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,497,446	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,813,259	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,754,108	$8,931,204	$2,656,302
Per Capita Debt:	$924	$1,369	$683
General Obligation Debt over EAV:	0.71%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$63,969,006	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,058	$1,598	$1,215
Revenue Collected During FY 14:	$4,395,050	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,826,432	$2,739,346	$1,190,005
Per Capita Revenue:	$416	$478	$340
Per Capita Expenditures:	$552	$457	$327
Operating Income (loss):	-$1,431,382	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1073.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$62,537,624	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,923	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bush Village

Unit Code: 100/010/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$477,524
Equalized Assessed Valuation:	$974,274
Population:	277
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$29,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$169,586	$332,008	$170,045
Per Capita Beginning Fund Balance:	$612	$24,836	$493
Revenue Collected During FY 14:	$258,913	$369,367	$116,057
Expenditures During FY 14:	$248,079	$363,149	$110,784
Per Capita Revenue:	$935	$93,141	$321
Per Capita Expenditures:	$896	$94,207	$304
Revenues over (under) Expenditures:	$10,834	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	71.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$176,461	$351,006	$180,864
Per Capita Ending Fund Balance:	$637	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,160	$123,269	$26,022
Total Unrestricted Net Assets:	$51,816	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$64,000	$609,493	$29,815
Per Capita Debt:	$231	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$20,706	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$75	$79,092	$947
Revenue Collected During FY 14:	$75,208	$321,951	$89,373
Expenditures During FY 14:	$69,892	$319,515	$97,232
Per Capita Revenue:	$272	$78,578	$229
Per Capita Expenditures:	$252	$76,774	$261
Operating Income (loss):	$5,316	$2,436	$
Ratio of Retained Earnings to Expenditures:	-16.36%	404.33%	318.12%
Ending Retained Earnings for FY 14:	-$11,431	$893,250	$392,538
Per Capita Ending Retained Earnings:	-$41	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bushnell City

Unit Code: 062/020/30 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,832,887
Equalized Assessed Valuation:	$20,206,993
Population:	3,221
Employees:	
Full Time:	26
Part Time:	12
Salaries Paid:	$991,668

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$882,101	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$274	$605	$440
Revenue Collected During FY 14:	$1,423,280	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,272,120	$5,491,101	$2,627,902
Per Capita Revenue:	$442	$812	$637
Per Capita Expenditures:	$395	$769	$619
Revenues over (under) Expenditures:	$151,160	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	81.22%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,033,261	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$321	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$103,786	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,130,832	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,543,515	$8,931,204	$2,656,302
Per Capita Debt:	$479	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,575,019	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,594	$1,598	$1,215
Revenue Collected During FY 14:	$6,602,269	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,641,889	$2,739,346	$1,190,005
Per Capita Revenue:	$2,050	$478	$340
Per Capita Expenditures:	$2,062	$457	$327
Operating Income (loss):	-$39,620	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	173.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,535,399	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,581	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Butler Village

Unit Code: 068/010/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$140,968
Equalized Assessed Valuation:	$806,336
Population:	180
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$19,723

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$271,678	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,509	$24,836	$493
Revenue Collected During FY 14:	$49,039	$369,367	$116,057
Expenditures During FY 14:	$78,598	$363,149	$110,784
Per Capita Revenue:	$272	$93,141	$321
Per Capita Expenditures:	$437	$94,207	$304
Revenues over (under) Expenditures:	-$29,559	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	308.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$242,119	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,345	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,206	$123,269	$26,022
Total Unrestricted Net Assets:	$230,913	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$145,661	$609,493	$29,815
Per Capita Debt:	$809	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,585,309	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$8,807	$79,092	$947
Revenue Collected During FY 14:	$68,027	$321,951	$89,373
Expenditures During FY 14:	$97,386	$319,515	$97,232
Per Capita Revenue:	$378	$78,578	$229
Per Capita Expenditures:	$541	$76,774	$261
Operating Income (loss):	-$29,359	$2,436	$
Ratio of Retained Earnings to Expenditures:	1597.71%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,555,950	$893,250	$392,538
Per Capita Ending Retained Earnings:	$8,644	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Byron City

Unit Code: 071/015/30 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$10,176,910
Equalized Assessed Valuation:	$60,888,701
Population:	3,753
Employees:	
Full Time:	15
Part Time:	8
Salaries Paid:	$840,267

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,845,885	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$492	$605	$440
Revenue Collected During FY 14:	$2,686,268	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,704,363	$5,491,101	$2,627,902
Per Capita Revenue:	$716	$812	$637
Per Capita Expenditures:	$721	$769	$619
Revenues over (under) Expenditures:	-$18,095	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	68.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,864,204	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$497	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$431,288	$1,648,859	$607,219
Total Unrestricted Net Assets:	$835,725	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,645,000	$8,931,204	$2,656,302
Per Capita Debt:	$705	$1,369	$683
General Obligation Debt over EAV:	4.34%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,546,084	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,744	$1,598	$1,215
Revenue Collected During FY 14:	$1,270,896	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,373,198	$2,739,346	$1,190,005
Per Capita Revenue:	$339	$478	$340
Per Capita Expenditures:	$366	$457	$327
Operating Income (loss):	-$102,302	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	466.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,407,368	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,707	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cabery Village

Unit Code: 027/010/32 **County:** Ford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $128,611

Equalized Assessed Valuation: $1,727,292

Population: 262

Employees:

Full Time:

Part Time: 8

Salaries Paid: $3,898

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$76,437	$332,008	$170,045
Per Capita Beginning Fund Balance:	$292	$24,836	$493
Revenue Collected During FY 14:	$65,497	$369,367	$116,057
Expenditures During FY 14:	$68,391	$363,149	$110,784
Per Capita Revenue:	$250	$93,141	$321
Per Capita Expenditures:	$261	$94,207	$304
Revenues over (under) Expenditures:	-$2,894	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	141.50%	257.35%	167.68%
Ending Fund Balance for FY 14:	$96,776	$351,006	$180,864
Per Capita Ending Fund Balance:	$369	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,925	$123,269	$26,022
Total Unrestricted Net Assets:	$51,851	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$739,578	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,823	$79,092	$947
Revenue Collected During FY 14:	$44,339	$321,951	$89,373
Expenditures During FY 14:	$42,872	$319,515	$97,232
Per Capita Revenue:	$169	$78,578	$229
Per Capita Expenditures:	$164	$76,774	$261
Operating Income (loss):	$1,467	$2,436	$
Ratio of Retained Earnings to Expenditures:	1674.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$717,812	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,740	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cahokia Village

Unit Code: 088/025/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,321,562
Equalized Assessed Valuation:	$41,209,213
Population:	15,241
Employees:	
Full Time:	65
Part Time:	18
Salaries Paid:	$4,997,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,949,712	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$259	$605	$440
Revenue Collected During FY 14:	$9,268,086	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,461,869	$5,491,101	$2,627,902
Per Capita Revenue:	$608	$812	$637
Per Capita Expenditures:	$621	$769	$619
Revenues over (under) Expenditures:	-$193,783	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.70%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,567,386	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$234	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,303,368	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,210,161	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,989,230	$8,931,204	$2,656,302
Per Capita Debt:	$327	$1,369	$683
General Obligation Debt over EAV:	5.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,099,985	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$72	$1,598	$1,215
Revenue Collected During FY 14:	$2,135,530	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,361,357	$2,739,346	$1,190,005
Per Capita Revenue:	$140	$478	$340
Per Capita Expenditures:	$155	$457	$327
Operating Income (loss):	-$225,827	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	59.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,413,939	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$93	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cairo City

Unit Code: 002/010/30 **County:** Alexander

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,854,967
Equalized Assessed Valuation:	$11,013,605
Population:	2,996
Employees:	
Full Time:	25
Part Time:	10
Salaries Paid:	$1,076,349

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$399,088	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$133	$605	$440
Revenue Collected During FY 14:	$3,923,985	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,905,665	$5,491,101	$2,627,902
Per Capita Revenue:	$1,310	$812	$637
Per Capita Expenditures:	$1,304	$769	$619
Revenues over (under) Expenditures:	$18,320	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	10.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$417,050	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$139	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,567,080	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$2,354,146	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$181,200	$8,931,204	$2,656,302
Per Capita Debt:	$60	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,967,232	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$657	$1,598	$1,215
Revenue Collected During FY 14:	$262,927	$2,867,651	$1,249,280
Expenditures During FY 14:	$229,347	$2,739,346	$1,190,005
Per Capita Revenue:	$88	$478	$340
Per Capita Expenditures:	$77	$457	$327
Operating Income (loss):	$33,580	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	872.40%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,000,812	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$668	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Caledonia Village

Unit Code: 004/005/32 **County:** Boone

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$62,832
Equalized Assessed Valuation:	$3,165,180
Population:	200
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$16,275

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$176,568	$332,008	$170,045
Per Capita Beginning Fund Balance:	$883	$24,836	$493
Revenue Collected During FY 14:	$62,566	$369,367	$116,057
Expenditures During FY 14:	$62,832	$363,149	$110,784
Per Capita Revenue:	$313	$93,141	$321
Per Capita Expenditures:	$314	$94,207	$304
Revenues over (under) Expenditures:	-$266	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	280.59%	257.35%	167.68%
Ending Fund Balance for FY 14:	$176,302	$351,006	$180,864
Per Capita Ending Fund Balance:	$882	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,997	$123,269	$26,022
Total Unrestricted Net Assets:	$103,568	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Calhoun Village

Unit Code: 080/010/32 **County:** Richland

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $103,502

Equalized Assessed Valuation: $537,584

Population: 172

Employees:

Full Time:

Part Time: 11

Salaries Paid: $9,630

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$123,977	$332,008	$170,045
Per Capita Beginning Fund Balance:	$721	$24,836	$493
Revenue Collected During FY 14:	$35,441	$369,367	$116,057
Expenditures During FY 14:	$25,460	$363,149	$110,784
Per Capita Revenue:	$206	$93,141	$321
Per Capita Expenditures:	$148	$94,207	$304
Revenues over (under) Expenditures:	$9,981	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	526.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$133,958	$351,006	$180,864
Per Capita Ending Fund Balance:	$779	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,627	$123,269	$26,022
Total Unrestricted Net Assets:	$110,331	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$273,000	$609,493	$29,815
Per Capita Debt:	$1,587	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$973,076	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,657	$79,092	$947
Revenue Collected During FY 14:	$39,358	$321,951	$89,373
Expenditures During FY 14:	$71,278	$319,515	$97,232
Per Capita Revenue:	$229	$78,578	$229
Per Capita Expenditures:	$414	$76,774	$261
Operating Income (loss):	-$31,920	$2,436	$
Ratio of Retained Earnings to Expenditures:	1320.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$941,156	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,472	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Calumet City City

Unit Code: 016/090/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,120,864
Equalized Assessed Valuation:	$386,569,428
Population:	37,240
Employees:	
Full Time:	283
Part Time:	133
Salaries Paid:	$20,783,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,301,739	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$303	$513	$441
Revenue Collected During FY 14:	$44,740,700	$53,021,753	$40,071,062
Expenditures During FY 14:	$46,225,004	$50,940,085	$39,626,744
Per Capita Revenue:	$1,201	$1,047	$1,013
Per Capita Expenditures:	$1,241	$1,008	$967
Revenues over (under) Expenditures:	-$1,484,304	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	45.04%	54.88%	52.77%
Ending Fund Balance for FY 14:	$20,817,435	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$559	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,000,493	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$13,054,510	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$73,641,006	$81,108,167	$55,205,755
Per Capita Debt:	$1,977	$1,521	$1,337
General Obligation Debt over EAV:	11.96%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,817,755	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$505	$1,355	$1,126
Revenue Collected During FY 14:	$5,450,720	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,164,529	$21,127,660	$12,128,269
Per Capita Revenue:	$146	$418	$307
Per Capita Expenditures:	$219	$399	$297
Operating Income (loss):	-$2,713,809	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	238.81%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$19,497,488	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$524	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Calumet Park Village

Unit Code: 016/095/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,180,309
Equalized Assessed Valuation:	$70,876,284
Population:	7,835
Employees:	
Full Time:	68
Part Time:	100
Salaries Paid:	$4,082,012

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,882,309	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,261	$605	$440
Revenue Collected During FY 14:	$9,750,496	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,904,731	$5,491,101	$2,627,902
Per Capita Revenue:	$1,244	$812	$637
Per Capita Expenditures:	$1,264	$769	$619
Revenues over (under) Expenditures:	-$154,235	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	98.31%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,736,846	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,243	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,153,462	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$3,967,909	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,100,378	$8,931,204	$2,656,302
Per Capita Debt:	$1,927	$1,369	$683
General Obligation Debt over EAV:	20.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$63	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$1,781,426	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,125,890	$2,739,346	$1,190,005
Per Capita Revenue:	$227	$478	$340
Per Capita Expenditures:	$271	$457	$327
Operating Income (loss):	-$344,464	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	-16.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	-$344,401	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	-$44	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Camargo Village

Unit Code: 021/020/32 **County:** Douglas

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $475,500

Equalized Assessed Valuation: $4,864,799

Population: 1,220

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $107,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$54,802	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$45	$605	$440
Revenue Collected During FY 14:	$174,384	$5,702,258	$2,724,997
Expenditures During FY 14:	$192,019	$5,491,101	$2,627,902
Per Capita Revenue:	$143	$812	$637
Per Capita Expenditures:	$157	$769	$619
Revenues over (under) Expenditures:	-$17,635	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	19.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$37,167	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$30	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$8,027	$35,498	$
Total Unreserved Funds:	$29,140	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$530,000	$8,931,204	$2,656,302
Per Capita Debt:	$434	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$547,420	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$449	$1,598	$1,215
Revenue Collected During FY 14:	$162,523	$2,867,651	$1,249,280
Expenditures During FY 14:	$171,847	$2,739,346	$1,190,005
Per Capita Revenue:	$133	$478	$340
Per Capita Expenditures:	$141	$457	$327
Operating Income (loss):	-$9,324	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	313.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$538,096	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$441	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cambria Village

Unit Code: 100/015/32 **County:** Williamson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,461,400

Equalized Assessed Valuation: $7,606,954

Population: 1,228

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: $237,305

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$158,035	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$129	$605	$440
Revenue Collected During FY 14:	$383,429	$5,702,258	$2,724,997
Expenditures During FY 14:	$399,773	$5,491,101	$2,627,902
Per Capita Revenue:	$312	$812	$637
Per Capita Expenditures:	$326	$769	$619
Revenues over (under) Expenditures:	-$16,344	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	$141,691	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$115	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$154,845	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$13,154	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$674,761	$8,931,204	$2,656,302
Per Capita Debt:	$549	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$491,660	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$400	$1,598	$1,215
Revenue Collected During FY 14:	$554,029	$2,867,651	$1,249,280
Expenditures During FY 14:	$408,994	$2,739,346	$1,190,005
Per Capita Revenue:	$451	$478	$340
Per Capita Expenditures:	$333	$457	$327
Operating Income (loss):	$145,035	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	155.67%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$636,695	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$518	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cambridge Village

Unit Code: 037/035/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,143,323
Equalized Assessed Valuation:	$21,961,748
Population:	2,131
Employees:	
Full Time:	7
Part Time:	3
Salaries Paid:	$344,301

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$599,815	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$281	$605	$440
Revenue Collected During FY 14:	$1,305,206	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,332,317	$5,491,101	$2,627,902
Per Capita Revenue:	$612	$812	$637
Per Capita Expenditures:	$625	$769	$619
Revenues over (under) Expenditures:	-$27,111	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	44.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$594,277	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$279	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$135,507	$1,648,859	$607,219
Total Unrestricted Net Assets:	$506,663	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,614,866	$8,931,204	$2,656,302
Per Capita Debt:	$1,227	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,467,227	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,096	$1,598	$1,215
Revenue Collected During FY 14:	$544,113	$2,867,651	$1,249,280
Expenditures During FY 14:	$482,125	$2,739,346	$1,190,005
Per Capita Revenue:	$255	$478	$340
Per Capita Expenditures:	$226	$457	$327
Operating Income (loss):	$61,988	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	932.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,496,511	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,110	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Camden Village

Unit Code: 084/015/32 **County:** Schuyler

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $16,950

Equalized Assessed Valuation: $234,091

Population: 91

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$45,542	$332,008	$170,045
Per Capita Beginning Fund Balance:	$500	$24,836	$493
Revenue Collected During FY 14:	$13,633	$369,367	$116,057
Expenditures During FY 14:	$8,853	$363,149	$110,784
Per Capita Revenue:	$150	$93,141	$321
Per Capita Expenditures:	$97	$94,207	$304
Revenues over (under) Expenditures:	$4,780	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	568.42%	257.35%	167.68%
Ending Fund Balance for FY 14:	$50,322	$351,006	$180,864
Per Capita Ending Fund Balance:	$553	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Camp Point Village

Unit Code: 001/010/32 **County:** Adams

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,106,355

Equalized Assessed Valuation: $11,065,646

Population: 1,132

Employees:

Full Time: 7

Part Time: 28

Salaries Paid: $323,677

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$823,473	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$727	$605	$440
Revenue Collected During FY 14:	$502,503	$5,702,258	$2,724,997
Expenditures During FY 14:	$666,293	$5,491,101	$2,627,902
Per Capita Revenue:	$444	$812	$637
Per Capita Expenditures:	$589	$769	$619
Revenues over (under) Expenditures:	-$163,790	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$603,436	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$533	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,372	$1,648,859	$607,219
Total Unrestricted Net Assets:	$551,064	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$250,964	$8,931,204	$2,656,302
Per Capita Debt:	$222	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,746,420	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,426	$1,598	$1,215
Revenue Collected During FY 14:	$565,319	$2,867,651	$1,249,280
Expenditures During FY 14:	$591,351	$2,739,346	$1,190,005
Per Capita Revenue:	$499	$478	$340
Per Capita Expenditures:	$522	$457	$327
Operating Income (loss):	-$26,032	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	468.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,772,407	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,449	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Campbell Hill Village

Unit Code: 039/015/32 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$364,992
Equalized Assessed Valuation:	$2,288,565
Population:	325
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$30,806

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$177,655	$332,008	$170,045
Per Capita Beginning Fund Balance:	$547	$24,836	$493
Revenue Collected During FY 14:	$92,893	$369,367	$116,057
Expenditures During FY 14:	$81,182	$363,149	$110,784
Per Capita Revenue:	$286	$93,141	$321
Per Capita Expenditures:	$250	$94,207	$304
Revenues over (under) Expenditures:	$11,711	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	216.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$175,879	$351,006	$180,864
Per Capita Ending Fund Balance:	$541	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,505	$123,269	$26,022
Total Unrestricted Net Assets:	$122,373	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$273,047	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$840	$79,092	$947
Revenue Collected During FY 14:	$112,987	$321,951	$89,373
Expenditures During FY 14:	$119,035	$319,515	$97,232
Per Capita Revenue:	$348	$78,578	$229
Per Capita Expenditures:	$366	$76,774	$261
Operating Income (loss):	-$6,048	$2,436	$
Ratio of Retained Earnings to Expenditures:	228.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$272,367	$893,250	$392,538
Per Capita Ending Retained Earnings:	$838	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Campton Hills Village

Unit Code: 045/115/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,553,300
Equalized Assessed Valuation:	$673,644,147
Population:	11,131
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	$690,581

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,896,888	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$170	$605	$440
Revenue Collected During FY 14:	$2,755,535	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,384,174	$5,491,101	$2,627,902
Per Capita Revenue:	$248	$812	$637
Per Capita Expenditures:	$214	$769	$619
Revenues over (under) Expenditures:	$371,361	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	95.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,268,249	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$204	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,946,678	$1,648,859	$607,219
Total Unrestricted Net Assets:	$238,702	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$590,410	$8,931,204	$2,656,302
Per Capita Debt:	$53	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Campus Village

Unit Code: 053/010/32 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$208,015
Equalized Assessed Valuation:	$1,473,540
Population:	140
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$2,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$117,329	$332,008	$170,045
Per Capita Beginning Fund Balance:	$838	$24,836	$493
Revenue Collected During FY 14:	$39,633	$369,367	$116,057
Expenditures During FY 14:	$31,878	$363,149	$110,784
Per Capita Revenue:	$283	$93,141	$321
Per Capita Expenditures:	$228	$94,207	$304
Revenues over (under) Expenditures:	$7,755	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	392.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$125,084	$351,006	$180,864
Per Capita Ending Fund Balance:	$893	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,174	$123,269	$26,022
Total Unrestricted Net Assets:	$87,910	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$59,419	$609,493	$29,815
Per Capita Debt:	$424	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$313,585	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,240	$79,092	$947
Revenue Collected During FY 14:	$42,715	$321,951	$89,373
Expenditures During FY 14:	$42,885	$319,515	$97,232
Per Capita Revenue:	$305	$78,578	$229
Per Capita Expenditures:	$306	$76,774	$261
Operating Income (loss):	-$170	$2,436	$
Ratio of Retained Earnings to Expenditures:	730.83%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$313,415	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,239	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Canton City

Unit Code: 029/030/30 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$26,028,449
Equalized Assessed Valuation:	$122,398,556
Population:	14,437
Employees:	
Full Time:	108
Part Time:	7
Salaries Paid:	$5,849,307

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,384,074	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$373	$605	$440
Revenue Collected During FY 14:	$10,177,927	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,950,210	$5,491,101	$2,627,902
Per Capita Revenue:	$705	$812	$637
Per Capita Expenditures:	$828	$769	$619
Revenues over (under) Expenditures:	-$1,772,283	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	28.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,464,395	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$240	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,803,237	$1,648,859	$607,219
Total Unrestricted Net Assets:	$933,652	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$27,401,152	$8,931,204	$2,656,302
Per Capita Debt:	$1,898	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$19,330,951	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,339	$1,598	$1,215
Revenue Collected During FY 14:	$5,988,233	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,546,893	$2,739,346	$1,190,005
Per Capita Revenue:	$415	$478	$340
Per Capita Expenditures:	$384	$457	$327
Operating Income (loss):	$441,340	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	357.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$19,846,261	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,375	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cantrall Village

Unit Code: 083/025/32 **County:** Sangamon

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $50,000

Equalized Assessed Valuation: $1,167,322

Population: 100

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$95,627	$332,008	$170,045
Per Capita Beginning Fund Balance:	$956	$24,836	$493
Revenue Collected During FY 14:	$37,653	$369,367	$116,057
Expenditures During FY 14:	$31,650	$363,149	$110,784
Per Capita Revenue:	$377	$93,141	$321
Per Capita Expenditures:	$317	$94,207	$304
Revenues over (under) Expenditures:	$6,003	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	321.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$101,630	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,016	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$101,630	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Capron Village

Unit Code: 004/015/32 **County:** Boone

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$893,957
Equalized Assessed Valuation:	$12,843,007
Population:	1,400
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$169,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$468,842	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$335	$605	$440
Revenue Collected During FY 14:	$371,907	$5,702,258	$2,724,997
Expenditures During FY 14:	$282,836	$5,491,101	$2,627,902
Per Capita Revenue:	$266	$812	$637
Per Capita Expenditures:	$202	$769	$619
Revenues over (under) Expenditures:	$89,071	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	165.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$467,869	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$334	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$125,300	$1,648,859	$607,219
Total Unrestricted Net Assets:	$342,569	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,202,759	$8,931,204	$2,656,302
Per Capita Debt:	$1,573	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$957,639	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$684	$1,598	$1,215
Revenue Collected During FY 14:	$607,120	$2,867,651	$1,249,280
Expenditures During FY 14:	$435,779	$2,739,346	$1,190,005
Per Capita Revenue:	$434	$478	$340
Per Capita Expenditures:	$311	$457	$327
Operating Income (loss):	$171,341	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	279.73%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,219,024	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$871	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carbon Cliff Village

Unit Code: 081/015/32 **County:** Rock Island

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,864,031
Equalized Assessed Valuation:	$23,142,182
Population:	2,071
Employees:	
Full Time:	5
Part Time:	3
Salaries Paid:	$240,015

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$413,884	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$200	$605	$440
Revenue Collected During FY 14:	$959,322	$5,702,258	$2,724,997
Expenditures During FY 14:	$719,839	$5,491,101	$2,627,902
Per Capita Revenue:	$463	$812	$637
Per Capita Expenditures:	$348	$769	$619
Revenues over (under) Expenditures:	$239,483	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	89.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$640,655	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$309	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$447,168	$1,648,859	$607,219
Total Unrestricted Net Assets:	$193,487	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$164,630	$8,931,204	$2,656,302
Per Capita Debt:	$79	$1,369	$683
General Obligation Debt over EAV:	0.54%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,040,568	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$985	$1,598	$1,215
Revenue Collected During FY 14:	$862,687	$2,867,651	$1,249,280
Expenditures During FY 14:	$639,300	$2,739,346	$1,190,005
Per Capita Revenue:	$417	$478	$340
Per Capita Expenditures:	$309	$457	$327
Operating Income (loss):	$223,387	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	356.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,276,667	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,099	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Carbon Hill Village

Unit Code: 032/015/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,537,194
Equalized Assessed Valuation:	$6,291,680
Population:	352
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$37,261

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$404,374	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,149	$24,836	$493
Revenue Collected During FY 14:	$137,952	$369,367	$116,057
Expenditures During FY 14:	$279,958	$363,149	$110,784
Per Capita Revenue:	$392	$93,141	$321
Per Capita Expenditures:	$795	$94,207	$304
Revenues over (under) Expenditures:	-$142,006	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	93.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$262,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$745	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,263	$123,269	$26,022
Total Unrestricted Net Assets:	$147,105	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$125,000	$609,493	$29,815
Per Capita Debt:	$355	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$695,815	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,977	$79,092	$947
Revenue Collected During FY 14:	$214,081	$321,951	$89,373
Expenditures During FY 14:	$226,825	$319,515	$97,232
Per Capita Revenue:	$608	$78,578	$229
Per Capita Expenditures:	$644	$76,774	$261
Operating Income (loss):	-$12,744	$2,436	$
Ratio of Retained Earnings to Expenditures:	301.14%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$683,071	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,941	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Carbondale City

Unit Code: 039/020/30 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,753,483
Equalized Assessed Valuation:	$299,971,641
Population:	25,961
Employees:	
Full Time:	276
Part Time:	41
Salaries Paid:	$13,868,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,450,293	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$364	$513	$441
Revenue Collected During FY 14:	$25,848,375	$53,021,753	$40,071,062
Expenditures During FY 14:	$24,471,945	$50,940,085	$39,626,744
Per Capita Revenue:	$996	$1,047	$1,013
Per Capita Expenditures:	$943	$1,008	$967
Revenues over (under) Expenditures:	$1,376,430	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	38.31%	54.88%	52.77%
Ending Fund Balance for FY 14:	$9,374,689	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$361	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,699,648	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,867,448	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$34,680,415	$81,108,167	$55,205,755
Per Capita Debt:	$1,336	$1,521	$1,337
General Obligation Debt over EAV:	8.62%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$48,507,844	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,868	$1,355	$1,126
Revenue Collected During FY 14:	$11,360,891	$22,088,329	$13,107,976
Expenditures During FY 14:	$9,320,801	$21,127,660	$12,128,269
Per Capita Revenue:	$438	$418	$307
Per Capita Expenditures:	$359	$399	$297
Operating Income (loss):	$2,040,090	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	542.52%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$50,567,193	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,948	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carlinville City

Unit Code: 056/025/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,198,876
Equalized Assessed Valuation:	$63,544,036
Population:	5,917
Employees:	
Full Time:	34
Part Time:	56
Salaries Paid:	$2,044,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,706,402	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$288	$605	$440
Revenue Collected During FY 14:	$3,355,379	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,787,011	$5,491,101	$2,627,902
Per Capita Revenue:	$567	$812	$637
Per Capita Expenditures:	$640	$769	$619
Revenues over (under) Expenditures:	-$431,632	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.96%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,627,032	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$275	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$771,599	$1,648,859	$607,219
Total Unrestricted Net Assets:	$855,433	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,848,156	$8,931,204	$2,656,302
Per Capita Debt:	$312	$1,369	$683
General Obligation Debt over EAV:	1.98%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,349,521	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,580	$1,598	$1,215
Revenue Collected During FY 14:	$2,664,573	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,477,058	$2,739,346	$1,190,005
Per Capita Revenue:	$450	$478	$340
Per Capita Expenditures:	$419	$457	$327
Operating Income (loss):	$187,515	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	381.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,459,227	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,599	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Carlock Village

Unit Code: 064/030/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,130,235
Equalized Assessed Valuation:	$7,883,529
Population:	552
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$62,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$259,122	$332,008	$170,045
Per Capita Beginning Fund Balance:	$469	$24,836	$493
Revenue Collected During FY 14:	$171,783	$369,367	$116,057
Expenditures During FY 14:	$167,845	$363,149	$110,784
Per Capita Revenue:	$311	$93,141	$321
Per Capita Expenditures:	$304	$94,207	$304
Revenues over (under) Expenditures:	$3,938	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	152.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	$255,323	$351,006	$180,864
Per Capita Ending Fund Balance:	$463	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$91,203	$6,426	$
Total Unreserved Funds:	$164,085	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$149,898	$123,269	$26,022
Total Unrestricted Net Assets:	$159,899	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,417,586	$609,493	$29,815
Per Capita Debt:	$2,568	$180,001	$67
General Obligation Debt over EAV:	0.70%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$909,419	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,647	$79,092	$947
Revenue Collected During FY 14:	$233,958	$321,951	$89,373
Expenditures During FY 14:	$157,292	$319,515	$97,232
Per Capita Revenue:	$424	$78,578	$229
Per Capita Expenditures:	$285	$76,774	$261
Operating Income (loss):	$76,666	$2,436	$
Ratio of Retained Earnings to Expenditures:	627.01%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$986,235	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,787	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carlyle City

Unit Code: 014/035/30 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,506,754
Equalized Assessed Valuation:	$38,209,344
Population:	3,281
Employees:	
Full Time:	30
Part Time:	38
Salaries Paid:	$1,909,657

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,991,175	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$912	$605	$440
Revenue Collected During FY 14:	$3,053,224	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,469,146	$5,491,101	$2,627,902
Per Capita Revenue:	$931	$812	$637
Per Capita Expenditures:	$753	$769	$619
Revenues over (under) Expenditures:	$584,078	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	125.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,090,198	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$942	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,453,841	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,990,950	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,057,871	$8,931,204	$2,656,302
Per Capita Debt:	$627	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,041,226	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,365	$1,598	$1,215
Revenue Collected During FY 14:	$5,317,561	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,387,106	$2,739,346	$1,190,005
Per Capita Revenue:	$1,621	$478	$340
Per Capita Expenditures:	$1,642	$457	$327
Operating Income (loss):	-$69,545	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	211.82%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,411,085	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,478	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carmi City

Unit Code: 097/015/30 **County:** White

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,960,273
Equalized Assessed Valuation:	$46,467,481
Population:	5,240
Employees:	
Full Time:	62
Part Time:	87
Salaries Paid:	$2,881,783

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,386,678	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,410	$605	$440
Revenue Collected During FY 14:	$4,131,995	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,183,017	$5,491,101	$2,627,902
Per Capita Revenue:	$789	$812	$637
Per Capita Expenditures:	$798	$769	$619
Revenues over (under) Expenditures:	-$51,022	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	181.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,604,191	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,451	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,569,224	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,138,699	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,340,000	$8,931,204	$2,656,302
Per Capita Debt:	$828	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,098,747	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,309	$1,598	$1,215
Revenue Collected During FY 14:	$8,341,925	$2,867,651	$1,249,280
Expenditures During FY 14:	$9,130,132	$2,739,346	$1,190,005
Per Capita Revenue:	$1,592	$478	$340
Per Capita Expenditures:	$1,742	$457	$327
Operating Income (loss):	-$788,207	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	123.50%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,276,014	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,152	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Carol Stream Village

Unit Code: 022/030/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$41,198,785
Equalized Assessed Valuation:	$1,054,930,325
Population:	39,711
Employees:	
Full Time:	137
Part Time:	22
Salaries Paid:	$11,957,995

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$23,479,206	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$591	$513	$441
Revenue Collected During FY 14:	$26,448,626	$53,021,753	$40,071,062
Expenditures During FY 14:	$24,583,525	$50,940,085	$39,626,744
Per Capita Revenue:	$666	$1,047	$1,013
Per Capita Expenditures:	$619	$1,008	$967
Revenues over (under) Expenditures:	$1,865,101	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	88.04%	54.88%	52.77%
Ending Fund Balance for FY 14:	$21,644,307	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$545	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,582,952	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$38,382,690	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,703,764	$81,108,167	$55,205,755
Per Capita Debt:	$169	$1,521	$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$49,402,463	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,244	$1,355	$1,126
Revenue Collected During FY 14:	$9,015,335	$22,088,329	$13,107,976
Expenditures During FY 14:	$10,683,029	$21,127,660	$12,128,269
Per Capita Revenue:	$227	$418	$307
Per Capita Expenditures:	$269	$399	$297
Operating Income (loss):	-$1,667,694	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	446.83%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$47,734,769	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,202	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Carpentersville Village

Unit Code: 045/025/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$54,377,856
Equalized Assessed Valuation:	$451,209,869
Population:	38,196
Employees:	
Full Time:	170
Part Time:	58
Salaries Paid:	$14,546,644

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,856,058	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$232	$513	$441
Revenue Collected During FY 14:	$29,235,843	$53,021,753	$40,071,062
Expenditures During FY 14:	$27,084,195	$50,940,085	$39,626,744
Per Capita Revenue:	$765	$1,047	$1,013
Per Capita Expenditures:	$709	$1,008	$967
Revenues over (under) Expenditures:	$2,151,648	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	35.70%	54.88%	52.77%
Ending Fund Balance for FY 14:	$9,668,382	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$253	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,363,328	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,645,509	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$51,129,414	$81,108,167	$55,205,755
Per Capita Debt:	$1,339	$1,521	$1,337
General Obligation Debt over EAV:	7.41%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,129,353	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$998	$1,355	$1,126
Revenue Collected During FY 14:	$9,733,439	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,962,573	$21,127,660	$12,128,269
Per Capita Revenue:	$255	$418	$307
Per Capita Expenditures:	$208	$399	$297
Operating Income (loss):	$1,770,866	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	483.64%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$38,510,350	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,008	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carrier Mills Village

Unit Code: 082/010/32 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$462,200
Equalized Assessed Valuation:	$7,138,525
Population:	1,653
Employees:	
Full Time:	4
Part Time:	5
Salaries Paid:	$283,117

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$514,042	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$311	$605	$440
Revenue Collected During FY 14:	$663,661	$5,702,258	$2,724,997
Expenditures During FY 14:	$707,284	$5,491,101	$2,627,902
Per Capita Revenue:	$401	$812	$637
Per Capita Expenditures:	$428	$769	$619
Revenues over (under) Expenditures:	-$43,623	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$454,520	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$275	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,936	$1,648,859	$607,219
Total Unrestricted Net Assets:	$191,036	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$472,500	$8,931,204	$2,656,302
Per Capita Debt:	$286	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,540,095	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$932	$1,598	$1,215
Revenue Collected During FY 14:	$496,548	$2,867,651	$1,249,280
Expenditures During FY 14:	$598,263	$2,739,346	$1,190,005
Per Capita Revenue:	$300	$478	$340
Per Capita Expenditures:	$362	$457	$327
Operating Income (loss):	-$101,715	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	240.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,438,380	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$870	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carrollton City

Unit Code: 031/010/30 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,697,700
Equalized Assessed Valuation:	$24,041,933
Population:	2,484
Employees:	
Full Time:	19
Part Time:	34
Salaries Paid:	$916,029

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,007,475	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$406	$605	$440
Revenue Collected During FY 14:	$1,396,203	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,330,737	$5,491,101	$2,627,902
Per Capita Revenue:	$562	$812	$637
Per Capita Expenditures:	$536	$769	$619
Revenues over (under) Expenditures:	$65,466	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$860,223	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$346	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$276,934	$1,648,859	$607,219
Total Unrestricted Net Assets:	$583,289	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,751,927	$8,931,204	$2,656,302
Per Capita Debt:	$705	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,064,664	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,636	$1,598	$1,215
Revenue Collected During FY 14:	$1,661,326	$2,867,651	$1,249,280
Expenditures During FY 14:	$934,298	$2,739,346	$1,190,005
Per Capita Revenue:	$669	$478	$340
Per Capita Expenditures:	$376	$457	$327
Operating Income (loss):	$727,028	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	535.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,004,410	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,015	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carterville City

Unit Code: 100/020/30 **County:** Williamson

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$17,898,000
Equalized Assessed Valuation:	$79,650,602
Population:	5,496
Employees:	
Full Time:	23
Part Time:	53
Salaries Paid:	$1,599,579

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,235,071	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$589	$605	$440
Revenue Collected During FY 14:	$3,259,837	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,932,059	$5,491,101	$2,627,902
Per Capita Revenue:	$593	$812	$637
Per Capita Expenditures:	$533	$769	$619
Revenues over (under) Expenditures:	$327,778	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	121.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,562,849	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$648	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$684,998	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,877,851	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$500,000	$8,931,204	$2,656,302
Per Capita Debt:	$91	$1,369	$683
General Obligation Debt over EAV:	0.63%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,003,581	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$728	$1,598	$1,215
Revenue Collected During FY 14:	$1,917,950	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,750,692	$2,739,346	$1,190,005
Per Capita Revenue:	$349	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	$167,258	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	238.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,170,839	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$759	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carthage City

Unit Code: 034/030/30 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,847,246
Equalized Assessed Valuation:	$24,063,912
Population:	2,850
Employees:	
Full Time:	10
Part Time:	15
Salaries Paid:	$361,466

Blended Component Units

Number Submitted = 1

Kibbe Museum

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$950,049	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$333	$605	$440
Revenue Collected During FY 14:	$1,332,020	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,361,249	$5,491,101	$2,627,902
Per Capita Revenue:	$467	$812	$637
Per Capita Expenditures:	$478	$769	$619
Revenues over (under) Expenditures:	-$29,229	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	71.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$973,880	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$342	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,085	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,307,652	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,319,310	$8,931,204	$2,656,302
Per Capita Debt:	$814	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,480,497	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,572	$1,598	$1,215
Revenue Collected During FY 14:	$878,093	$2,867,651	$1,249,280
Expenditures During FY 14:	$937,834	$2,739,346	$1,190,005
Per Capita Revenue:	$308	$478	$340
Per Capita Expenditures:	$329	$457	$327
Operating Income (loss):	-$59,741	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	474.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,452,952	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,562	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cary Village

Unit Code: 063/015/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,243,670
Equalized Assessed Valuation:	$410,710,351
Population:	18,271
Employees:	
Full Time:	64
Part Time:	10
Salaries Paid:	$4,659,220

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,443,070	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$353	$605	$440
Revenue Collected During FY 14:	$8,144,565	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,681,244	$5,491,101	$2,627,902
Per Capita Revenue:	$446	$812	$637
Per Capita Expenditures:	$420	$769	$619
Revenues over (under) Expenditures:	$463,321	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.40%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,406,391	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$351	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,762,993	$1,648,859	$607,219
Total Unrestricted Net Assets:	$11,727,390	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,482,564	$8,931,204	$2,656,302
Per Capita Debt:	$519	$1,369	$683
General Obligation Debt over EAV:	0.95%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,823,325	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$975	$1,598	$1,215
Revenue Collected During FY 14:	$3,860,458	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,582,767	$2,739,346	$1,190,005
Per Capita Revenue:	$211	$478	$340
Per Capita Expenditures:	$196	$457	$327
Operating Income (loss):	$277,691	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	505.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,101,016	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$991	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Casey City

Unit Code: 012/010/30 **County:** Clark

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,278,826
Equalized Assessed Valuation:	$24,279,796
Population:	2,769
Employees:	
Full Time:	29
Part Time:	9
Salaries Paid:	$1,606,045

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,909,128	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$689	$605	$440
Revenue Collected During FY 14:	$2,457,053	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,502,108	$5,491,101	$2,627,902
Per Capita Revenue:	$887	$812	$637
Per Capita Expenditures:	$904	$769	$619
Revenues over (under) Expenditures:	-$45,055	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.78%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,871,073	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$676	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,480,814	$1,648,859	$607,219
Total Unrestricted Net Assets:	$319,229	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,584,636	$8,931,204	$2,656,302
Per Capita Debt:	$933	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,873,704	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,927	$1,598	$1,215
Revenue Collected During FY 14:	$3,733,646	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,854,755	$2,739,346	$1,190,005
Per Capita Revenue:	$1,348	$478	$340
Per Capita Expenditures:	$1,031	$457	$327
Operating Income (loss):	$878,891	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	412.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,762,279	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,248	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Caseyville Village

Unit Code: 088/030/32 **County:** St. Clair

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,910,926
Equalized Assessed Valuation:	$32,271,709
Population:	4,245
Employees:	
Full Time:	33
Part Time:	34
Salaries Paid:	$2,084,307

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,232,681	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$762	$605	$440
Revenue Collected During FY 14:	$4,112,120	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,052,437	$5,491,101	$2,627,902
Per Capita Revenue:	$969	$812	$637
Per Capita Expenditures:	$955	$769	$619
Revenues over (under) Expenditures:	$59,683	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	76.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,093,698	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$729	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,155,554	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$555,855	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,931,562	$8,931,204	$2,656,302
Per Capita Debt:	$691	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,538,582	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,305	$1,598	$1,215
Revenue Collected During FY 14:	$3,440,727	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,598,189	$2,739,346	$1,190,005
Per Capita Revenue:	$811	$478	$340
Per Capita Expenditures:	$848	$457	$327
Operating Income (loss):	-$157,462	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	153.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,521,855	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,301	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Catlin Village

Unit Code: 092/025/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,502,400
Equalized Assessed Valuation:	$19,790,761
Population:	2,100
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$326,427

Blended Component Units

Number Submitted = 1

Catlin Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,249,734	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$595	$605	$440
Revenue Collected During FY 14:	$604,516	$5,702,258	$2,724,997
Expenditures During FY 14:	$549,482	$5,491,101	$2,627,902
Per Capita Revenue:	$288	$812	$637
Per Capita Expenditures:	$262	$769	$619
Revenues over (under) Expenditures:	$55,034	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	234.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,286,720	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$613	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,276	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,216,444	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$201,891	$8,931,204	$2,656,302
Per Capita Debt:	$96	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,686,887	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$803	$1,598	$1,215
Revenue Collected During FY 14:	$471,654	$2,867,651	$1,249,280
Expenditures During FY 14:	$558,732	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$266	$457	$327
Operating Income (loss):	-$87,078	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	289.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,617,857	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$770	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cave-In-Rock Village

Unit Code: 035/010/32 **County:** Hardin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$284,000
Equalized Assessed Valuation:	$29,906,848
Population:	354
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$46,401

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$72,530	$332,008	$170,045
Per Capita Beginning Fund Balance:	$205	$24,836	$493
Revenue Collected During FY 14:	$159,690	$369,367	$116,057
Expenditures During FY 14:	$173,116	$363,149	$110,784
Per Capita Revenue:	$451	$93,141	$321
Per Capita Expenditures:	$489	$94,207	$304
Revenues over (under) Expenditures:	-$13,426	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	34.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$59,104	$351,006	$180,864
Per Capita Ending Fund Balance:	$167	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,798	$123,269	$26,022
Total Unrestricted Net Assets:	$11,306	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$217,000	$609,493	$29,815
Per Capita Debt:	$613	$180,001	$67
General Obligation Debt over EAV:	0.11%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$327,905	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$926	$79,092	$947
Revenue Collected During FY 14:	$100,960	$321,951	$89,373
Expenditures During FY 14:	$110,786	$319,515	$97,232
Per Capita Revenue:	$285	$78,578	$229
Per Capita Expenditures:	$313	$76,774	$261
Operating Income (loss):	-$9,826	$2,436	$
Ratio of Retained Earnings to Expenditures:	287.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$318,079	$893,250	$392,538
Per Capita Ending Retained Earnings:	$899	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cedar Point Village

Unit Code: 050/010/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$282,610
Equalized Assessed Valuation:	$2,655,778
Population:	277
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$43,373

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$50,730	$332,008	$170,045
Per Capita Beginning Fund Balance:	$183	$24,836	$493
Revenue Collected During FY 14:	$91,020	$369,367	$116,057
Expenditures During FY 14:	$76,492	$363,149	$110,784
Per Capita Revenue:	$329	$93,141	$321
Per Capita Expenditures:	$276	$94,207	$304
Revenues over (under) Expenditures:	$14,528	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	85.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$65,630	$351,006	$180,864
Per Capita Ending Fund Balance:	$237	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,635	$123,269	$26,022
Total Unrestricted Net Assets:	$28,995	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$157,982	$609,493	$29,815
Per Capita Debt:	$570	$180,001	$67
General Obligation Debt over EAV:	5.24%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$475,103	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,715	$79,092	$947
Revenue Collected During FY 14:	$104,257	$321,951	$89,373
Expenditures During FY 14:	$123,656	$319,515	$97,232
Per Capita Revenue:	$376	$78,578	$229
Per Capita Expenditures:	$446	$76,774	$261
Operating Income (loss):	-$19,399	$2,436	$
Ratio of Retained Earnings to Expenditures:	368.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$455,332	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,644	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cedarville Village

Unit Code: 089/010/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$811,139
Equalized Assessed Valuation:	$7,867,018
Population:	741
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$130,582

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$316,959	$332,008	$170,045
Per Capita Beginning Fund Balance:	$428	$24,836	$493
Revenue Collected During FY 14:	$327,201	$369,367	$116,057
Expenditures During FY 14:	$249,649	$363,149	$110,784
Per Capita Revenue:	$442	$93,141	$321
Per Capita Expenditures:	$337	$94,207	$304
Revenues over (under) Expenditures:	$77,552	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	162.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	$405,057	$351,006	$180,864
Per Capita Ending Fund Balance:	$547	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,985	$123,269	$26,022
Total Unrestricted Net Assets:	$320,072	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$181,534	$609,493	$29,815
Per Capita Debt:	$245	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$762,213	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,029	$79,092	$947
Revenue Collected During FY 14:	$182,674	$321,951	$89,373
Expenditures During FY 14:	$226,794	$319,515	$97,232
Per Capita Revenue:	$247	$78,578	$229
Per Capita Expenditures:	$306	$76,774	$261
Operating Income (loss):	-$44,120	$2,436	$
Ratio of Retained Earnings to Expenditures:	311.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$707,547	$893,250	$392,538
Per Capita Ending Retained Earnings:	$955	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Central City Village

Unit Code: 058/015/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$709,890
Equalized Assessed Valuation:	$4,574,245
Population:	1,172
Employees:	
Full Time:	3
Part Time:	19
Salaries Paid:	$292,894

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$683,608	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$583	$605	$440
Revenue Collected During FY 14:	$556,187	$5,702,258	$2,724,997
Expenditures During FY 14:	$520,501	$5,491,101	$2,627,902
Per Capita Revenue:	$475	$812	$637
Per Capita Expenditures:	$444	$769	$619
Revenues over (under) Expenditures:	$35,686	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	134.91%	90.40%	74.76%
Ending Fund Balance for FY 14:	$702,184	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$599	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$287,338	$1,648,859	$607,219
Total Unrestricted Net Assets:	$414,846	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$100,822	$8,931,204	$2,656,302
Per Capita Debt:	$86	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$903,938	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$771	$1,598	$1,215
Revenue Collected During FY 14:	$185,560	$2,867,651	$1,249,280
Expenditures During FY 14:	$181,236	$2,739,346	$1,190,005
Per Capita Revenue:	$158	$478	$340
Per Capita Expenditures:	$155	$457	$327
Operating Income (loss):	$4,324	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	510.59%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$925,372	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$790	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Centralia City

Unit Code: 058/020/30 **County:** Marion

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,765,257
Equalized Assessed Valuation:	$102,195,316
Population:	12,787
Employees:	
Full Time:	107
Part Time:	7
Salaries Paid:	$5,486,917

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,668,923	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$365	$605	$440
Revenue Collected During FY 14:	$12,397,350	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,097,410	$5,491,101	$2,627,902
Per Capita Revenue:	$970	$812	$637
Per Capita Expenditures:	$946	$769	$619
Revenues over (under) Expenditures:	$299,940	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,963,863	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$388	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,400,997	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$11,592	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,981,450	$8,931,204	$2,656,302
Per Capita Debt:	$468	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,111,195	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,338	$1,598	$1,215
Revenue Collected During FY 14:	$6,101,080	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,534,770	$2,739,346	$1,190,005
Per Capita Revenue:	$477	$478	$340
Per Capita Expenditures:	$433	$457	$327
Operating Income (loss):	$566,310	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	319.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$17,677,505	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,382	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Centreville City

Unit Code: 088/035/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,176,340
Equalized Assessed Valuation:	$7,416,678
Population:	5,900
Employees:	
Full Time:	35
Part Time:	14
Salaries Paid:	$819,986

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$373,477	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$63	$605	$440
Revenue Collected During FY 14:	$3,567,465	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,447,830	$5,491,101	$2,627,902
Per Capita Revenue:	$605	$812	$637
Per Capita Expenditures:	$584	$769	$619
Revenues over (under) Expenditures:	$119,635	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	14.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$493,112	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$84	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,859,550	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,366,438	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,327,318	$8,931,204	$2,656,302
Per Capita Debt:	$225	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$369,840	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-$63	$1,598	$1,215
Revenue Collected During FY 14:	$15,202	$2,867,651	$1,249,280
Expenditures During FY 14:	$59,223	$2,739,346	$1,190,005
Per Capita Revenue:	$3	$478	$340
Per Capita Expenditures:	$10	$457	$327
Operating Income (loss):	-$44,021	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	-698.82%	401.79%	336.38%
Ending Retained Earnings for FY 14:	-$413,861	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	-$70	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cerro Gordo Village

Unit Code: 074/020/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,522,210
Equalized Assessed Valuation:	$11,177,601
Population:	1,344
Employees:	
Full Time:	3
Part Time:	19
Salaries Paid:	$178,458

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$427,677	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$318	$605	$440
Revenue Collected During FY 14:	$828,787	$5,702,258	$2,724,997
Expenditures During FY 14:	$802,591	$5,491,101	$2,627,902
Per Capita Revenue:	$617	$812	$637
Per Capita Expenditures:	$597	$769	$619
Revenues over (under) Expenditures:	$26,196	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	56.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$453,873	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$338	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$404,741	$1,648,859	$607,219
Total Unrestricted Net Assets:	$49,132	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$825,000	$8,931,204	$2,656,302
Per Capita Debt:	$614	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,588,389	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,926	$1,598	$1,215
Revenue Collected During FY 14:	$336,031	$2,867,651	$1,249,280
Expenditures During FY 14:	$332,958	$2,739,346	$1,190,005
Per Capita Revenue:	$250	$478	$340
Per Capita Expenditures:	$248	$457	$327
Operating Income (loss):	$3,073	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	778.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,591,462	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,928	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chadwick Village

Unit Code: 008/010/32 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$606,850
Equalized Assessed Valuation:	$4,955,845
Population:	537
Employees:	
Full Time:	3
Part Time:	6
Salaries Paid:	$123,750

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$588,871	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,097	$24,836	$493
Revenue Collected During FY 14:	$225,638	$369,367	$116,057
Expenditures During FY 14:	$266,923	$363,149	$110,784
Per Capita Revenue:	$420	$93,141	$321
Per Capita Expenditures:	$497	$94,207	$304
Revenues over (under) Expenditures:	-$41,285	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	205.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$547,586	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,020	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$138,661	$123,269	$26,022
Total Unrestricted Net Assets:	$241,799	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,257,034	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,341	$79,092	$947
Revenue Collected During FY 14:	$156,159	$321,951	$89,373
Expenditures During FY 14:	$236,395	$319,515	$97,232
Per Capita Revenue:	$291	$78,578	$229
Per Capita Expenditures:	$440	$76,774	$261
Operating Income (loss):	-$80,236	$2,436	$
Ratio of Retained Earnings to Expenditures:	497.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,176,798	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,191	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Champaign City

Unit Code: 010/020/30 **County:** Champaign

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$124,857,261
Equalized Assessed Valuation:	$1,492,156,913
Population:	83,424
Employees:	
Full Time:	466
Part Time:	90
Salaries Paid:	$36,944,581

Blended Component Units

Number Submitted = 2

Champaign Fire Pension
Champaign Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,122,358	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$529	$513	$441
Revenue Collected During FY 14:	$85,711,333	$53,021,753	$40,071,062
Expenditures During FY 14:	$73,791,701	$50,940,085	$39,626,744
Per Capita Revenue:	$1,027	$1,047	$1,013
Per Capita Expenditures:	$885	$1,008	$967
Revenues over (under) Expenditures:	$11,919,632	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	59.80%	54.88%	52.77%
Ending Fund Balance for FY 14:	$44,128,441	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$529	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,975,609	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$50,771,795	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$80,798,786	$81,108,167	$55,205,755
Per Capita Debt:	$969	$1,521	$1,337
General Obligation Debt over EAV:	4.50%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,390,116	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$568	$1,355	$1,126
Revenue Collected During FY 14:	$5,706,866	$22,088,329	$13,107,976
Expenditures During FY 14:	$5,467,531	$21,127,660	$12,128,269
Per Capita Revenue:	$68	$418	$307
Per Capita Expenditures:	$66	$399	$297
Operating Income (loss):	$239,335	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	935.42%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$51,144,287	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$613	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chandlerville Village

Unit Code: 009/025/32 **County:** Cass

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$706,842
Equalized Assessed Valuation:	$3,771,380
Population:	553
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$109,945

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$476,066	$332,008	$170,045
Per Capita Beginning Fund Balance:	$861	$24,836	$493
Revenue Collected During FY 14:	$256,872	$369,367	$116,057
Expenditures During FY 14:	$231,422	$363,149	$110,784
Per Capita Revenue:	$465	$93,141	$321
Per Capita Expenditures:	$418	$94,207	$304
Revenues over (under) Expenditures:	$25,450	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	216.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$501,516	$351,006	$180,864
Per Capita Ending Fund Balance:	$907	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$371,628	$123,269	$26,022
Total Unrestricted Net Assets:	$129,888	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$974,531	$609,493	$29,815
Per Capita Debt:	$1,762	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,323,066	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,393	$79,092	$947
Revenue Collected During FY 14:	$518,257	$321,951	$89,373
Expenditures During FY 14:	$149,803	$319,515	$97,232
Per Capita Revenue:	$937	$78,578	$229
Per Capita Expenditures:	$271	$76,774	$261
Operating Income (loss):	$368,454	$2,436	$
Ratio of Retained Earnings to Expenditures:	1129.16%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,691,520	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,059	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Channahon City

Unit Code: 099/025/30 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,091,671
Equalized Assessed Valuation:	$281,693,944
Population:	12,560
Employees:	
Full Time:	51
Part Time:	2
Salaries Paid:	$3,993,129

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,475,082	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,312	$605	$440
Revenue Collected During FY 14:	$30,819,259	$5,702,258	$2,724,997
Expenditures During FY 14:	$30,582,591	$5,491,101	$2,627,902
Per Capita Revenue:	$2,454	$812	$637
Per Capita Expenditures:	$2,435	$769	$619
Revenues over (under) Expenditures:	$236,668	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.88%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,196,624	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$971	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,026,036	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,876,901	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,140,486	$8,931,204	$2,656,302
Per Capita Debt:	$1,763	$1,369	$683
General Obligation Debt over EAV:	5.96%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$30,705,709	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,445	$1,598	$1,215
Revenue Collected During FY 14:	$3,242,502	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,639,842	$2,739,346	$1,190,005
Per Capita Revenue:	$258	$478	$340
Per Capita Expenditures:	$290	$457	$327
Operating Income (loss):	-$397,340	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	849.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$30,935,331	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,463	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chapin Village

Unit Code: 069/010/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,688,000
Equalized Assessed Valuation:	$4,310,684
Population:	512
Employees:	
Full Time:	2
Part Time:	19
Salaries Paid:	$90,773

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$288,882	$332,008	$170,045
Per Capita Beginning Fund Balance:	$564	$24,836	$493
Revenue Collected During FY 14:	$278,586	$369,367	$116,057
Expenditures During FY 14:	$222,164	$363,149	$110,784
Per Capita Revenue:	$544	$93,141	$321
Per Capita Expenditures:	$434	$94,207	$304
Revenues over (under) Expenditures:	$56,422	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	153.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$341,437	$351,006	$180,864
Per Capita Ending Fund Balance:	$667	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$114,675	$123,269	$26,022
Total Unrestricted Net Assets:	$272,681	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,610,472	$609,493	$29,815
Per Capita Debt:	$3,145	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$978,243	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,911	$79,092	$947
Revenue Collected During FY 14:	$1,086,471	$321,951	$89,373
Expenditures During FY 14:	$229,255	$319,515	$97,232
Per Capita Revenue:	$2,122	$78,578	$229
Per Capita Expenditures:	$448	$76,774	$261
Operating Income (loss):	$857,216	$2,436	$
Ratio of Retained Earnings to Expenditures:	802.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,839,326	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,592	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Charleston City

Unit Code: 015/015/30 **County:** Coles

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,153,563
Equalized Assessed Valuation:	$186,977,180
Population:	21,838
Employees:	
Full Time:	138
Part Time:	56
Salaries Paid:	$8,229,009

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,583,135	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$256	$605	$440
Revenue Collected During FY 14:	$13,459,238	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,262,221	$5,491,101	$2,627,902
Per Capita Revenue:	$616	$812	$637
Per Capita Expenditures:	$653	$769	$619
Revenues over (under) Expenditures:	-$802,983	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.88%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,688,091	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$260	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,248,162	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,191,982	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$24,790,791	$8,931,204	$2,656,302
Per Capita Debt:	$1,135	$1,369	$683
General Obligation Debt over EAV:	8.71%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$27,177,736	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,245	$1,598	$1,215
Revenue Collected During FY 14:	$5,380,323	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,122,919	$2,739,346	$1,190,005
Per Capita Revenue:	$246	$478	$340
Per Capita Expenditures:	$235	$457	$327
Operating Income (loss):	$257,404	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	520.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$26,671,522	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,221	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chatham Village

Unit Code: 083/030/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,159,618
Equalized Assessed Valuation:	$226,206,007
Population:	11,500
Employees:	
Full Time:	55
Part Time:	12
Salaries Paid:	$3,583,382

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,576,654	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$224	$605	$440
Revenue Collected During FY 14:	$5,551,989	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,703,144	$5,491,101	$2,627,902
Per Capita Revenue:	$483	$812	$637
Per Capita Expenditures:	$409	$769	$619
Revenues over (under) Expenditures:	$848,845	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,912,652	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$253	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,858,516	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$221,764	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,316,601	$8,931,204	$2,656,302
Per Capita Debt:	$636	$1,369	$683
General Obligation Debt over EAV:	0.05%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,330,547	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,507	$1,598	$1,215
Revenue Collected During FY 14:	$13,716,789	$2,867,651	$1,249,280
Expenditures During FY 14:	$15,098,294	$2,739,346	$1,190,005
Per Capita Revenue:	$1,193	$478	$340
Per Capita Expenditures:	$1,313	$457	$327
Operating Income (loss):	-$1,381,505	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	105.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,949,042	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,387	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chatsworth Town

Unit Code: 053/015/31 **County:** Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $708,955

Equalized Assessed Valuation: $7,565,618

Population: 1,191

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: $149,724

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$451,557	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$379	$605	$440
Revenue Collected During FY 14:	$492,995	$5,702,258	$2,724,997
Expenditures During FY 14:	$429,717	$5,491,101	$2,627,902
Per Capita Revenue:	$414	$812	$637
Per Capita Expenditures:	$361	$769	$619
Revenues over (under) Expenditures:	$63,278	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	156.96%	90.40%	74.76%
Ending Fund Balance for FY 14:	$674,465	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$566	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$161,860	$35,498	$
Total Unreserved Funds:	$512,616	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$337,774	$1,648,859	$607,219
Total Unrestricted Net Assets:	$306,049	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$45,300	$8,931,204	$2,656,302
Per Capita Debt:	$38	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,527,968	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,123	$1,598	$1,215
Revenue Collected During FY 14:	$307,094	$2,867,651	$1,249,280
Expenditures During FY 14:	$304,870	$2,739,346	$1,190,005
Per Capita Revenue:	$258	$478	$340
Per Capita Expenditures:	$256	$457	$327
Operating Income (loss):	$2,224	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	791.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,412,995	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,026	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chebanse Village

Unit Code: 038/025/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,108,950
Equalized Assessed Valuation:	$13,405,684
Population:	1,088
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$149,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$405,770	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$373	$605	$440
Revenue Collected During FY 14:	$332,394	$5,702,258	$2,724,997
Expenditures During FY 14:	$284,708	$5,491,101	$2,627,902
Per Capita Revenue:	$306	$812	$637
Per Capita Expenditures:	$262	$769	$619
Revenues over (under) Expenditures:	$47,686	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	161.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	$459,192	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$422	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$459,192	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,448,360	$8,931,204	$2,656,302
Per Capita Debt:	$4,089	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,709,173	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,247	$1,598	$1,215
Revenue Collected During FY 14:	$677,271	$2,867,651	$1,249,280
Expenditures During FY 14:	$619,425	$2,739,346	$1,190,005
Per Capita Revenue:	$622	$478	$340
Per Capita Expenditures:	$569	$457	$327
Operating Income (loss):	$57,846	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	930.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,766,219	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,300	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chenoa City

Unit Code: 064/035/30 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,616,125
Equalized Assessed Valuation:	$24,227,497
Population:	1,788
Employees:	
Full Time:	9
Part Time:	30
Salaries Paid:	$578,567

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$844,090	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$472	$605	$440
Revenue Collected During FY 14:	$1,168,239	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,099,440	$5,491,101	$2,627,902
Per Capita Revenue:	$653	$812	$637
Per Capita Expenditures:	$615	$769	$619
Revenues over (under) Expenditures:	$68,799	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$875,212	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$489	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$650,764	$1,648,859	$607,219
Total Unrestricted Net Assets:	$412,205	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$185,083	$8,931,204	$2,656,302
Per Capita Debt:	$104	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,660,849	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,488	$1,598	$1,215
Revenue Collected During FY 14:	$530,135	$2,867,651	$1,249,280
Expenditures During FY 14:	$776,835	$2,739,346	$1,190,005
Per Capita Revenue:	$296	$478	$340
Per Capita Expenditures:	$434	$457	$327
Operating Income (loss):	-$246,700	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	315.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,451,826	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,371	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cherry Village

Unit Code: 006/025/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$264,300
Equalized Assessed Valuation:	$4,682,829
Population:	483
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$32,988

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$222,609	$332,008	$170,045
Per Capita Beginning Fund Balance:	$461	$24,836	$493
Revenue Collected During FY 14:	$138,390	$369,367	$116,057
Expenditures During FY 14:	$127,341	$363,149	$110,784
Per Capita Revenue:	$287	$93,141	$321
Per Capita Expenditures:	$264	$94,207	$304
Revenues over (under) Expenditures:	$11,049	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	183.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$233,658	$351,006	$180,864
Per Capita Ending Fund Balance:	$484	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,002	$123,269	$26,022
Total Unrestricted Net Assets:	$202,656	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$279,654	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$579	$79,092	$947
Revenue Collected During FY 14:	$104,430	$321,951	$89,373
Expenditures During FY 14:	$91,325	$319,515	$97,232
Per Capita Revenue:	$216	$78,578	$229
Per Capita Expenditures:	$189	$76,774	$261
Operating Income (loss):	$13,105	$2,436	$
Ratio of Retained Earnings to Expenditures:	320.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$292,759	$893,250	$392,538
Per Capita Ending Retained Earnings:	$606	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cherry Valley Village

Unit Code: 101/010/32 **County:** Winnebago

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,446,133
Equalized Assessed Valuation:	$79,383,370
Population:	3,162
Employees:	
Full Time:	26
Part Time:	12
Salaries Paid:	$1,772,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,291,610	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,041	$605	$440
Revenue Collected During FY 14:	$4,327,911	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,888,856	$5,491,101	$2,627,902
Per Capita Revenue:	$1,369	$812	$637
Per Capita Expenditures:	$1,230	$769	$619
Revenues over (under) Expenditures:	$439,055	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	95.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,730,665	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,180	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$131,428	$35,498	$
Total Unreserved Funds:	$3,599,237	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,695,192	$8,931,204	$2,656,302
Per Capita Debt:	$1,169	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,142,829	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$994	$1,598	$1,215
Revenue Collected During FY 14:	$1,048,710	$2,867,651	$1,249,280
Expenditures During FY 14:	$767,441	$2,739,346	$1,190,005
Per Capita Revenue:	$332	$478	$340
Per Capita Expenditures:	$243	$457	$327
Operating Income (loss):	$281,269	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	446.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,424,098	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,083	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chester City

Unit Code: 079/015/30 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,716,519
Equalized Assessed Valuation:	$44,667,623
Population:	8,586
Employees:	
Full Time:	45
Part Time:	50
Salaries Paid:	$2,441,308

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,720,955	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$433	$605	$440
Revenue Collected During FY 14:	$3,920,490	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,016,693	$5,491,101	$2,627,902
Per Capita Revenue:	$457	$812	$637
Per Capita Expenditures:	$468	$769	$619
Revenues over (under) Expenditures:	-$96,203	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	97.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,924,752	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$457	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,763,743	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,621,763	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,467,000	$8,931,204	$2,656,302
Per Capita Debt:	$870	$1,369	$683
General Obligation Debt over EAV:	15.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,250,084	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,660	$1,598	$1,215
Revenue Collected During FY 14:	$6,296,771	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,804,840	$2,739,346	$1,190,005
Per Capita Revenue:	$733	$478	$340
Per Capita Expenditures:	$676	$457	$327
Operating Income (loss):	$491,931	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	245.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$14,251,794	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,660	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chesterfield Village

Unit Code: 056/030/32 **County:** Macoupin

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $122,400

Equalized Assessed Valuation: $1,647,219

Population: 213

Employees:

Full Time:

Part Time: 9

Salaries Paid: $9,825

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$52,177	$332,008	$170,045
Per Capita Beginning Fund Balance:	$245	$24,836	$493
Revenue Collected During FY 14:	$52,408	$369,367	$116,057
Expenditures During FY 14:	$29,007	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$136	$94,207	$304
Revenues over (under) Expenditures:	$23,401	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	234.70%	257.35%	167.68%
Ending Fund Balance for FY 14:	$68,078	$351,006	$180,864
Per Capita Ending Fund Balance:	$320	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$68,078	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$158,000	$609,493	$29,815
Per Capita Debt:	$742	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$709,200	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,330	$79,092	$947
Revenue Collected During FY 14:	$76,773	$321,951	$89,373
Expenditures During FY 14:	$103,216	$319,515	$97,232
Per Capita Revenue:	$360	$78,578	$229
Per Capita Expenditures:	$485	$76,774	$261
Operating Income (loss):	-$26,443	$2,436	$
Ratio of Retained Earnings to Expenditures:	668.75%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$690,257	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,241	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Chicago Heights City

Unit Code: 016/105/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$65,774,052
Equalized Assessed Valuation:	$333,559,641
Population:	30,276
Employees:	
Full Time:	272
Part Time:	35
Salaries Paid:	$17,923,146

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,726,679	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$552	$513	$441
Revenue Collected During FY 14:	$34,699,245	$53,021,753	$40,071,062
Expenditures During FY 14:	$34,123,265	$50,940,085	$39,626,744
Per Capita Revenue:	$1,146	$1,047	$1,013
Per Capita Expenditures:	$1,127	$1,008	$967
Revenues over (under) Expenditures:	$575,980	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	47.63%	54.88%	52.77%
Ending Fund Balance for FY 14:	$16,252,659	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$537	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,096,708	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$44,875,444	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$68,755,167	$81,108,167	$55,205,755
Per Capita Debt:	$2,271	$1,521	$1,337
General Obligation Debt over EAV:	15.56%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,872,617	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$392	$1,355	$1,126
Revenue Collected During FY 14:	$13,331,323	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,991,859	$21,127,660	$12,128,269
Per Capita Revenue:	$440	$418	$307
Per Capita Expenditures:	$396	$399	$297
Operating Income (loss):	$1,339,464	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	101.84%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$12,212,081	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$403	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chicago Ridge Village

Unit Code: 016/110/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,005,641
Equalized Assessed Valuation:	$292,819,359
Population:	14,127
Employees:	
Full Time:	70
Part Time:	98
Salaries Paid:	$6,862,025

Blended Component Units

Number Submitted = 2

Fire Fighters' Pension Fund

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,338,824	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$378	$605	$440
Revenue Collected During FY 14:	$17,703,840	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,441,740	$5,491,101	$2,627,902
Per Capita Revenue:	$1,253	$812	$637
Per Capita Expenditures:	$1,093	$769	$619
Revenues over (under) Expenditures:	$2,262,100	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,617,593	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$468	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$272,343	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,350,891	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,345,638	$8,931,204	$2,656,302
Per Capita Debt:	$874	$1,369	$683
General Obligation Debt over EAV:	1.45%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,759,090	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$549	$1,598	$1,215
Revenue Collected During FY 14:	$3,118,225	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,959,008	$2,739,346	$1,190,005
Per Capita Revenue:	$221	$478	$340
Per Capita Expenditures:	$209	$457	$327
Operating Income (loss):	$159,217	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	267.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,918,307	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$561	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chillicothe City

Unit Code: 072/025/30 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,101,000
Equalized Assessed Valuation:	$86,954,177
Population:	6,097
Employees:	
Full Time:	26
Part Time:	15
Salaries Paid:	$1,522,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,395,707	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$885	$605	$440
Revenue Collected During FY 14:	$3,586,176	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,904,022	$5,491,101	$2,627,902
Per Capita Revenue:	$588	$812	$637
Per Capita Expenditures:	$476	$769	$619
Revenues over (under) Expenditures:	$682,154	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	209.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,077,861	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$997	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,849,275	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,872,905	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,583,892	$8,931,204	$2,656,302
Per Capita Debt:	$260	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,062,323	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$338	$1,598	$1,215
Revenue Collected During FY 14:	$931,124	$2,867,651	$1,249,280
Expenditures During FY 14:	$797,247	$2,739,346	$1,190,005
Per Capita Revenue:	$153	$478	$340
Per Capita Expenditures:	$131	$457	$327
Operating Income (loss):	$133,877	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	275.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,196,200	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$360	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chrisman City

Unit Code: 023/015/30 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,492,250
Equalized Assessed Valuation:	$7,092,065
Population:	1,343
Employees:	
Full Time:	4
Part Time:	22
Salaries Paid:	$251,479

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$431,550	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$321	$605	$440
Revenue Collected During FY 14:	$457,211	$5,702,258	$2,724,997
Expenditures During FY 14:	$364,708	$5,491,101	$2,627,902
Per Capita Revenue:	$340	$812	$637
Per Capita Expenditures:	$272	$769	$619
Revenues over (under) Expenditures:	$92,503	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	143.69%	90.40%	74.76%
Ending Fund Balance for FY 14:	$524,053	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$390	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,907	$1,648,859	$607,219
Total Unrestricted Net Assets:	$429,146	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,576,482	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,174	$1,598	$1,215
Revenue Collected During FY 14:	$358,584	$2,867,651	$1,249,280
Expenditures During FY 14:	$285,729	$2,739,346	$1,190,005
Per Capita Revenue:	$267	$478	$340
Per Capita Expenditures:	$213	$457	$327
Operating Income (loss):	$72,855	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	577.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,649,337	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,228	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Christopher City

Unit Code: 028/020/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,655,475
Equalized Assessed Valuation:	$14,090,307
Population:	2,885
Employees:	
Full Time:	20
Part Time:	12
Salaries Paid:	$525,464

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$791,275	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$274	$605	$440
Revenue Collected During FY 14:	$1,508,831	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,504,376	$5,491,101	$2,627,902
Per Capita Revenue:	$523	$812	$637
Per Capita Expenditures:	$521	$769	$619
Revenues over (under) Expenditures:	$4,455	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	56.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$856,628	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$297	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$324,122	$1,648,859	$607,219
Total Unrestricted Net Assets:	$532,506	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$186,240	$8,931,204	$2,656,302
Per Capita Debt:	$65	$1,369	$683
General Obligation Debt over EAV:	0.50%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,044,112	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,402	$1,598	$1,215
Revenue Collected During FY 14:	$1,063,822	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,047,402	$2,739,346	$1,190,005
Per Capita Revenue:	$369	$478	$340
Per Capita Expenditures:	$363	$457	$327
Operating Income (loss):	$16,420	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	383.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,016,151	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,392	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Cicero Town

Unit Code: 016/115/31 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$166,640,011
Equalized Assessed Valuation:	$585,841,689
Population:	83,891
Employees:	
Full Time:	592
Part Time:	254
Salaries Paid:	$36,707,227

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,616,875	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$234	$513	$441
Revenue Collected During FY 14:	$96,781,250	$53,021,753	$40,071,062
Expenditures During FY 14:	$97,277,052	$50,940,085	$39,626,744
Per Capita Revenue:	$1,154	$1,047	$1,013
Per Capita Expenditures:	$1,160	$1,008	$967
Revenues over (under) Expenditures:	-$495,802	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	18.59%	54.88%	52.77%
Ending Fund Balance for FY 14:	$18,081,665	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$216	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,444,008	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$41,840,405	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$126,739,523	$81,108,167	$55,205,755
Per Capita Debt:	$1,511	$1,521	$1,337
General Obligation Debt over EAV:	14.67%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$965,904	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	-$12	$1,355	$1,126
Revenue Collected During FY 14:	$18,800,770	$22,088,329	$13,107,976
Expenditures During FY 14:	$18,260,068	$21,127,660	$12,128,269
Per Capita Revenue:	$224	$418	$307
Per Capita Expenditures:	$218	$399	$297
Operating Income (loss):	$540,702	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	-2.33%	441.53%	357.73%
Ending Retained Earnings for FY 14:	-$425,202	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	-$5	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cisco Village

Unit Code: 074/025/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$245,750
Equalized Assessed Valuation:	$3,256,716
Population:	289
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$24,145

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$170,510	$332,008	$170,045
Per Capita Beginning Fund Balance:	$590	$24,836	$493
Revenue Collected During FY 14:	$77,225	$369,367	$116,057
Expenditures During FY 14:	$56,939	$363,149	$110,784
Per Capita Revenue:	$267	$93,141	$321
Per Capita Expenditures:	$197	$94,207	$304
Revenues over (under) Expenditures:	$20,286	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	335.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$190,796	$351,006	$180,864
Per Capita Ending Fund Balance:	$660	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$123,625	$123,269	$26,022
Total Unrestricted Net Assets:	$67,171	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$590,888	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,045	$79,092	$947
Revenue Collected During FY 14:	$38,536	$321,951	$89,373
Expenditures During FY 14:	$79,381	$319,515	$97,232
Per Capita Revenue:	$133	$78,578	$229
Per Capita Expenditures:	$275	$76,774	$261
Operating Income (loss):	-$40,845	$2,436	$
Ratio of Retained Earnings to Expenditures:	692.92%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$550,043	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,903	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cisne Village

Unit Code: 096/010/32 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,160,500
Equalized Assessed Valuation:	$3,593,141
Population:	672
Employees:	
Full Time:	4
Part Time:	13
Salaries Paid:	$175,746

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$192,232	$332,008	$170,045
Per Capita Beginning Fund Balance:	$286	$24,836	$493
Revenue Collected During FY 14:	$202,324	$369,367	$116,057
Expenditures During FY 14:	$169,772	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$253	$94,207	$304
Revenues over (under) Expenditures:	$32,552	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	132.40%	257.35%	167.68%
Ending Fund Balance for FY 14:	$224,784	$351,006	$180,864
Per Capita Ending Fund Balance:	$335	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,417	$123,269	$26,022
Total Unrestricted Net Assets:	$207,096	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$160,000	$609,493	$29,815
Per Capita Debt:	$238	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,340,503	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,995	$79,092	$947
Revenue Collected During FY 14:	$561,111	$321,951	$89,373
Expenditures During FY 14:	$486,847	$319,515	$97,232
Per Capita Revenue:	$835	$78,578	$229
Per Capita Expenditures:	$724	$76,774	$261
Operating Income (loss):	$74,264	$2,436	$
Ratio of Retained Earnings to Expenditures:	290.60%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,414,767	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,105	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cissna Park Village

Unit Code: 038/030/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $702,110

Equalized Assessed Valuation: $8,927,226

Population: 830

Employees:

Full Time: 3

Part Time: 4

Salaries Paid: $127,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$248,111	$332,008	$170,045
Per Capita Beginning Fund Balance:	$299	$24,836	$493
Revenue Collected During FY 14:	$483,698	$369,367	$116,057
Expenditures During FY 14:	$348,746	$363,149	$110,784
Per Capita Revenue:	$583	$93,141	$321
Per Capita Expenditures:	$420	$94,207	$304
Revenues over (under) Expenditures:	$134,952	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	109.84%	257.35%	167.68%
Ending Fund Balance for FY 14:	$383,063	$351,006	$180,864
Per Capita Ending Fund Balance:	$462	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$12,936	$6,426	$
Total Unreserved Funds:	$370,127	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$761,397	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$917	$79,092	$947
Revenue Collected During FY 14:	$287,005	$321,951	$89,373
Expenditures During FY 14:	$192,016	$319,515	$97,232
Per Capita Revenue:	$346	$78,578	$229
Per Capita Expenditures:	$231	$76,774	$261
Operating Income (loss):	$94,989	$2,436	$
Ratio of Retained Earnings to Expenditures:	-347.06%	404.33%	318.12%
Ending Retained Earnings for FY 14:	-$666,408	$893,250	$392,538
Per Capita Ending Retained Earnings:	-$803	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Claremont Village

Unit Code: 080/015/32 **County:** Richland

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $130,000

Equalized Assessed Valuation: $880,428

Population: 342

Employees:

Full Time:

Part Time: 8

Salaries Paid: $16,922

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$76,577	$332,008	$170,045
Per Capita Beginning Fund Balance:	$224	$24,836	$493
Revenue Collected During FY 14:	$96,744	$369,367	$116,057
Expenditures During FY 14:	$75,239	$363,149	$110,784
Per Capita Revenue:	$283	$93,141	$321
Per Capita Expenditures:	$220	$94,207	$304
Revenues over (under) Expenditures:	$21,505	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	108.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,450	$351,006	$180,864
Per Capita Ending Fund Balance:	$238	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$100,913	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$298,699	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$873	$79,092	$947
Revenue Collected During FY 14:	$40,432	$321,951	$89,373
Expenditures During FY 14:	$35,835	$319,515	$97,232
Per Capita Revenue:	$118	$78,578	$229
Per Capita Expenditures:	$105	$76,774	$261
Operating Income (loss):	$4,597	$2,436	$
Ratio of Retained Earnings to Expenditures:	892.78%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$319,928	$893,250	$392,538
Per Capita Ending Retained Earnings:	$935	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Clarendon Hills Village

Unit Code: 022/035/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,372,167
Equalized Assessed Valuation:	$453,437,001
Population:	8,427
Employees:	
Full Time:	34
Part Time:	48
Salaries Paid:	$3,354,788

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,766,853	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$566	$605	$440
Revenue Collected During FY 14:	$7,282,535	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,055,652	$5,491,101	$2,627,902
Per Capita Revenue:	$864	$812	$637
Per Capita Expenditures:	$719	$769	$619
Revenues over (under) Expenditures:	$1,226,883	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	78.62%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,760,802	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$565	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$882,130	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,337,767	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,540,280	$8,931,204	$2,656,302
Per Capita Debt:	$657	$1,369	$683
General Obligation Debt over EAV:	0.45%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,913,975	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,414	$1,598	$1,215
Revenue Collected During FY 14:	$3,270,914	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,314,629	$2,739,346	$1,190,005
Per Capita Revenue:	$388	$478	$340
Per Capita Expenditures:	$275	$457	$327
Operating Income (loss):	$956,285	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	556.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,870,260	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,527	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clay City Village

Unit Code: 013/010/32 **County:** Clay

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,933,642
Equalized Assessed Valuation:	$5,202,705
Population:	939
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	$246,445

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$881,139	$332,008	$170,045
Per Capita Beginning Fund Balance:	$938	$24,836	$493
Revenue Collected During FY 14:	$434,520	$369,367	$116,057
Expenditures During FY 14:	$472,347	$363,149	$110,784
Per Capita Revenue:	$463	$93,141	$321
Per Capita Expenditures:	$503	$94,207	$304
Revenues over (under) Expenditures:	-$37,827	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	178.54%	257.35%	167.68%
Ending Fund Balance for FY 14:	$843,312	$351,006	$180,864
Per Capita Ending Fund Balance:	$898	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,093	$123,269	$26,022
Total Unrestricted Net Assets:	$788,219	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$765,000	$609,493	$29,815
Per Capita Debt:	$815	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$457,819	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$488	$79,092	$947
Revenue Collected During FY 14:	$732,707	$321,951	$89,373
Expenditures During FY 14:	$720,702	$319,515	$97,232
Per Capita Revenue:	$780	$78,578	$229
Per Capita Expenditures:	$768	$76,774	$261
Operating Income (loss):	$12,005	$2,436	$
Ratio of Retained Earnings to Expenditures:	65.19%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$469,824	$893,250	$392,538
Per Capita Ending Retained Earnings:	$500	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clayton Village

Unit Code: 001/015/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$252,350
Equalized Assessed Valuation:	$3,729,761
Population:	709
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	$125,321

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$352,155	$332,008	$170,045
Per Capita Beginning Fund Balance:	$497	$24,836	$493
Revenue Collected During FY 14:	$202,023	$369,367	$116,057
Expenditures During FY 14:	$196,053	$363,149	$110,784
Per Capita Revenue:	$285	$93,141	$321
Per Capita Expenditures:	$277	$94,207	$304
Revenues over (under) Expenditures:	$5,970	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	182.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$358,125	$351,006	$180,864
Per Capita Ending Fund Balance:	$505	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,379	$123,269	$26,022
Total Unrestricted Net Assets:	$316,746	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$252,043	$609,493	$29,815
Per Capita Debt:	$355	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$320,248	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$452	$79,092	$947
Revenue Collected During FY 14:	$164,358	$321,951	$89,373
Expenditures During FY 14:	$136,151	$319,515	$97,232
Per Capita Revenue:	$232	$78,578	$229
Per Capita Expenditures:	$192	$76,774	$261
Operating Income (loss):	$28,207	$2,436	$
Ratio of Retained Earnings to Expenditures:	255.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$348,455	$893,250	$392,538
Per Capita Ending Retained Earnings:	$491	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clear Lake Village

Unit Code: 083/035/32 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$177,000
Equalized Assessed Valuation:	$1,966,984
Population:	265
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$97,905	$332,008	$170,045
Per Capita Beginning Fund Balance:	$369	$24,836	$493
Revenue Collected During FY 14:	$40,085	$369,367	$116,057
Expenditures During FY 14:	$66,502	$363,149	$110,784
Per Capita Revenue:	$151	$93,141	$321
Per Capita Expenditures:	$251	$94,207	$304
Revenues over (under) Expenditures:	-$26,417	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	107.50%	257.35%	167.68%
Ending Fund Balance for FY 14:	$71,488	$351,006	$180,864
Per Capita Ending Fund Balance:	$270	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$17,000	$6,426	$
Total Unreserved Funds:	$71,388	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cleveland Village

Unit Code: 037/040/32 **County:** Henry

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$190,240
Equalized Assessed Valuation:	$1,991,907
Population:	188
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$8,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$295,013	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,569	$24,836	$493
Revenue Collected During FY 14:	$48,677	$369,367	$116,057
Expenditures During FY 14:	$40,753	$363,149	$110,784
Per Capita Revenue:	$259	$93,141	$321
Per Capita Expenditures:	$217	$94,207	$304
Revenues over (under) Expenditures:	$7,924	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	743.35%	257.35%	167.68%
Ending Fund Balance for FY 14:	$302,937	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,611	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$62,807	$6,426	$
Total Unreserved Funds:	$240,130	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Clifton Village

Unit Code: 038/035/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,432,652

Equalized Assessed Valuation: $17,795,100

Population: 1,468

Employees:

Full Time:

Part Time: 8

Salaries Paid: $199,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$658,359	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$448	$605	$440
Revenue Collected During FY 14:	$553,171	$5,702,258	$2,724,997
Expenditures During FY 14:	$721,358	$5,491,101	$2,627,902
Per Capita Revenue:	$377	$812	$637
Per Capita Expenditures:	$491	$769	$619
Revenues over (under) Expenditures:	-$168,187	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.11%	90.40%	74.76%
Ending Fund Balance for FY 14:	$520,172	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$354	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$520,172	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,832,813	$8,931,204	$2,656,302
Per Capita Debt:	$1,930	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,383,272	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,986	$1,598	$1,215
Revenue Collected During FY 14:	$423,990	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,124,567	$2,739,346	$1,190,005
Per Capita Revenue:	$289	$478	$340
Per Capita Expenditures:	$766	$457	$327
Operating Income (loss):	-$700,577	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	324.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,652,695	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,488	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Clinton City

Unit Code: 020/010/30 **County:** Dewitt

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,944,735
Equalized Assessed Valuation:	$61,862,689
Population:	7,500
Employees:	
Full Time:	180
Part Time:	50
Salaries Paid:	$8,091,186

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,171,762	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$690	$605	$440
Revenue Collected During FY 14:	$5,915,895	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,319,418	$5,491,101	$2,627,902
Per Capita Revenue:	$789	$812	$637
Per Capita Expenditures:	$576	$769	$619
Revenues over (under) Expenditures:	$1,596,477	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	146.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,326,698	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$844	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,752,959	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,109,561	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,885,358	$8,931,204	$2,656,302
Per Capita Debt:	$1,185	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,310,240	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$841	$1,598	$1,215
Revenue Collected During FY 14:	$2,124,445	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,162,213	$2,739,346	$1,190,005
Per Capita Revenue:	$283	$478	$340
Per Capita Expenditures:	$288	$457	$327
Operating Income (loss):	-$37,768	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	310.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,714,013	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$895	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Coal City Village

Unit Code: 032/025/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,128,290
Equalized Assessed Valuation:	$103,142,129
Population:	5,587
Employees:	
Full Time:	27
Part Time:	35
Salaries Paid:	$1,631,113

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,347,421	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$241	$605	$440
Revenue Collected During FY 14:	$3,353,741	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,112,999	$5,491,101	$2,627,902
Per Capita Revenue:	$600	$812	$637
Per Capita Expenditures:	$736	$769	$619
Revenues over (under) Expenditures:	-$759,258	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	60.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,500,848	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$448	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$265,784	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,762,291	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,226,216	$8,931,204	$2,656,302
Per Capita Debt:	$2,009	$1,369	$683
General Obligation Debt over EAV:	6.62%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,532,468	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$453	$1,598	$1,215
Revenue Collected During FY 14:	$2,103,509	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,601,119	$2,739,346	$1,190,005
Per Capita Revenue:	$377	$478	$340
Per Capita Expenditures:	$287	$457	$327
Operating Income (loss):	$502,390	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	175.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,809,858	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$503	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Coal Valley Village

Unit Code: 081/020/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,060,080
Equalized Assessed Valuation:	$70,117,873
Population:	3,743
Employees:	
Full Time:	13
Part Time:	5
Salaries Paid:	$683,283

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,300,620	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$615	$605	$440
Revenue Collected During FY 14:	$1,618,411	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,662,777	$5,491,101	$2,627,902
Per Capita Revenue:	$432	$812	$637
Per Capita Expenditures:	$444	$769	$619
Revenues over (under) Expenditures:	-$44,366	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	133.62%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,221,864	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$594	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$347,245	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,167,039	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,440,000	$8,931,204	$2,656,302
Per Capita Debt:	$385	$1,369	$683
General Obligation Debt over EAV:	2.05%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,524,378	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,743	$1,598	$1,215
Revenue Collected During FY 14:	$1,242,648	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,222,192	$2,739,346	$1,190,005
Per Capita Revenue:	$332	$478	$340
Per Capita Expenditures:	$327	$457	$327
Operating Income (loss):	$20,456	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	528.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,462,381	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,727	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coalton Village

Unit Code: 068/015/32 **County:** Montgomery

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $240,779

Equalized Assessed Valuation: $1,848,943

Population: 304

Employees:

Full Time:

Part Time: 4

Salaries Paid: $28,441

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$212,569	$332,008	$170,045
Per Capita Beginning Fund Balance:	$699	$24,836	$493
Revenue Collected During FY 14:	$82,545	$369,367	$116,057
Expenditures During FY 14:	$75,256	$363,149	$110,784
Per Capita Revenue:	$272	$93,141	$321
Per Capita Expenditures:	$248	$94,207	$304
Revenues over (under) Expenditures:	$7,289	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	292.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$219,858	$351,006	$180,864
Per Capita Ending Fund Balance:	$723	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,786	$123,269	$26,022
Total Unrestricted Net Assets:	$211,072	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$240,000	$609,493	$29,815
Per Capita Debt:	$789	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$857,489	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,821	$79,092	$947
Revenue Collected During FY 14:	$91,085	$321,951	$89,373
Expenditures During FY 14:	$136,004	$319,515	$97,232
Per Capita Revenue:	$300	$78,578	$229
Per Capita Expenditures:	$447	$76,774	$261
Operating Income (loss):	-$44,919	$2,436	$
Ratio of Retained Earnings to Expenditures:	597.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$812,570	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,673	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coatsburg Village

Unit Code: 001/020/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$28,340
Equalized Assessed Valuation:	$1,072,888
Population:	230
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$4,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$128,457	$332,008	$170,045
Per Capita Beginning Fund Balance:	$559	$24,836	$493
Revenue Collected During FY 14:	$27,966	$369,367	$116,057
Expenditures During FY 14:	$28,340	$363,149	$110,784
Per Capita Revenue:	$122	$93,141	$321
Per Capita Expenditures:	$123	$94,207	$304
Revenues over (under) Expenditures:	-$374	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	451.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$128,083	$351,006	$180,864
Per Capita Ending Fund Balance:	$557	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$53,907	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cobden Village

Unit Code: 091/020/32 **County:** Union

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,748,475
Equalized Assessed Valuation:	$7,096,389
Population:	1,157
Employees:	
Full Time:	10
Part Time:	13
Salaries Paid:	$418,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,487	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$119	$605	$440
Revenue Collected During FY 14:	$485,644	$5,702,258	$2,724,997
Expenditures During FY 14:	$739,681	$5,491,101	$2,627,902
Per Capita Revenue:	$420	$812	$637
Per Capita Expenditures:	$639	$769	$619
Revenues over (under) Expenditures:	-$254,037	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	17.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$128,945	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$111	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,651	$1,648,859	$607,219
Total Unrestricted Net Assets:	$77,294	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,181,196	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,021	$1,598	$1,215
Revenue Collected During FY 14:	$821,787	$2,867,651	$1,249,280
Expenditures During FY 14:	$508,092	$2,739,346	$1,190,005
Per Capita Revenue:	$710	$478	$340
Per Capita Expenditures:	$439	$457	$327
Operating Income (loss):	$313,695	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	249.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,266,566	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,095	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coffeen City

Unit Code: 068/020/30 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,029,162
Equalized Assessed Valuation:	$3,677,013
Population:	685
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$101,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$210,416	$332,008	$170,045
Per Capita Beginning Fund Balance:	$307	$24,836	$493
Revenue Collected During FY 14:	$292,090	$369,367	$116,057
Expenditures During FY 14:	$286,509	$363,149	$110,784
Per Capita Revenue:	$426	$93,141	$321
Per Capita Expenditures:	$418	$94,207	$304
Revenues over (under) Expenditures:	$5,581	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	79.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	$228,797	$351,006	$180,864
Per Capita Ending Fund Balance:	$334	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,441	$123,269	$26,022
Total Unrestricted Net Assets:	$222,356	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,856	$609,493	$29,815
Per Capita Debt:	$4	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,157,157	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,689	$79,092	$947
Revenue Collected During FY 14:	$226,659	$321,951	$89,373
Expenditures During FY 14:	$261,619	$319,515	$97,232
Per Capita Revenue:	$331	$78,578	$229
Per Capita Expenditures:	$382	$76,774	$261
Operating Income (loss):	-$34,960	$2,436	$
Ratio of Retained Earnings to Expenditures:	424.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,109,397	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,620	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Colchester City

Unit Code: 062/025/30 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,459,813
Equalized Assessed Valuation:	$8,330,269
Population:	1,700
Employees:	
Full Time:	5
Part Time:	8
Salaries Paid:	$197,195

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$327,372	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$193	$605	$440
Revenue Collected During FY 14:	$647,890	$5,702,258	$2,724,997
Expenditures During FY 14:	$606,091	$5,491,101	$2,627,902
Per Capita Revenue:	$381	$812	$637
Per Capita Expenditures:	$357	$769	$619
Revenues over (under) Expenditures:	$41,799	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	60.91%	90.40%	74.76%
Ending Fund Balance for FY 14:	$369,171	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$217	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$205,244	$1,648,859	$607,219
Total Unrestricted Net Assets:	$163,928	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$620,533	$8,931,204	$2,656,302
Per Capita Debt:	$365	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,888,697	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,111	$1,598	$1,215
Revenue Collected During FY 14:	$788,614	$2,867,651	$1,249,280
Expenditures During FY 14:	$721,196	$2,739,346	$1,190,005
Per Capita Revenue:	$464	$478	$340
Per Capita Expenditures:	$424	$457	$327
Operating Income (loss):	$67,418	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	271.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,956,115	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,151	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coleta Village

Unit Code: 098/015/32 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$72,300
Equalized Assessed Valuation:	$1,319,324
Population:	163
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$88,253	$332,008	$170,045
Per Capita Beginning Fund Balance:	$541	$24,836	$493
Revenue Collected During FY 14:	$27,390	$369,367	$116,057
Expenditures During FY 14:	$25,141	$363,149	$110,784
Per Capita Revenue:	$168	$93,141	$321
Per Capita Expenditures:	$154	$94,207	$304
Revenues over (under) Expenditures:	$2,249	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	359.98%	257.35%	167.68%
Ending Fund Balance for FY 14:	$90,502	$351,006	$180,864
Per Capita Ending Fund Balance:	$555	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$90,502	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Colfax Village

Unit Code: 064/040/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$666,198
Equalized Assessed Valuation:	$11,881,243
Population:	1,061
Employees:	
Full Time:	3
Part Time:	19
Salaries Paid:	$253,605

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$171,113	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$161	$605	$440
Revenue Collected During FY 14:	$432,977	$5,702,258	$2,724,997
Expenditures During FY 14:	$397,217	$5,491,101	$2,627,902
Per Capita Revenue:	$408	$812	$637
Per Capita Expenditures:	$374	$769	$619
Revenues over (under) Expenditures:	$35,760	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$206,873	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$195	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,363	$1,648,859	$607,219
Total Unrestricted Net Assets:	$247,325	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$42,127	$8,931,204	$2,656,302
Per Capita Debt:	$40	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,235,433	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,164	$1,598	$1,215
Revenue Collected During FY 14:	$286,844	$2,867,651	$1,249,280
Expenditures During FY 14:	$348,368	$2,739,346	$1,190,005
Per Capita Revenue:	$270	$478	$340
Per Capita Expenditures:	$328	$457	$327
Operating Income (loss):	-$61,524	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	336.97%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,173,909	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,106	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Collinsville City

Unit Code: 057/025/30 **County:** Madison

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,824,510
Equalized Assessed Valuation:	$367,031,735
Population:	25,221
Employees:	
Full Time:	160
Part Time:	34
Salaries Paid:	$12,314,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,764,744	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$506	$513	$441
Revenue Collected During FY 14:	$24,273,291	$53,021,753	$40,071,062
Expenditures During FY 14:	$25,929,860	$50,940,085	$39,626,744
Per Capita Revenue:	$962	$1,047	$1,013
Per Capita Expenditures:	$1,028	$1,008	$967
Revenues over (under) Expenditures:	-$1,656,569	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	46.25%	54.88%	52.77%
Ending Fund Balance for FY 14:	$11,991,549	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$475	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,196,024	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$21,105,917	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$44,920,412	$81,108,167	$55,205,755
Per Capita Debt:	$1,781	$1,521	$1,337
General Obligation Debt over EAV:	6.66%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,445,110	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,009	$1,355	$1,126
Revenue Collected During FY 14:	$8,942,275	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,028,603	$21,127,660	$12,128,269
Per Capita Revenue:	$355	$418	$307
Per Capita Expenditures:	$318	$399	$297
Operating Income (loss):	$913,672	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	320.24%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$25,710,763	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,019	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Colona City

Unit Code: 037/045/30 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,258,593
Equalized Assessed Valuation:	$56,379,733
Population:	5,125
Employees:	
Full Time:	24
Part Time:	13
Salaries Paid:	$1,200,966

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,617,890	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$511	$605	$440
Revenue Collected During FY 14:	$3,117,889	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,865,972	$5,491,101	$2,627,902
Per Capita Revenue:	$608	$812	$637
Per Capita Expenditures:	$559	$769	$619
Revenues over (under) Expenditures:	$251,917	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	101.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,897,030	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$565	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$828,632	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,022,500	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,470,393	$8,931,204	$2,656,302
Per Capita Debt:	$872	$1,369	$683
General Obligation Debt over EAV:	1.84%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,263,079	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,222	$1,598	$1,215
Revenue Collected During FY 14:	$1,219,886	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,307,798	$2,739,346	$1,190,005
Per Capita Revenue:	$238	$478	$340
Per Capita Expenditures:	$255	$457	$327
Operating Income (loss):	-$87,912	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	468.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,124,904	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,195	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Colp Village

Unit Code: 100/025/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,076,700
Equalized Assessed Valuation:	$1,042,716
Population:	225
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$29,125

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$146,533	$332,008	$170,045
Per Capita Beginning Fund Balance:	$651	$24,836	$493
Revenue Collected During FY 14:	$56,103	$369,367	$116,057
Expenditures During FY 14:	$65,280	$363,149	$110,784
Per Capita Revenue:	$249	$93,141	$321
Per Capita Expenditures:	$290	$94,207	$304
Revenues over (under) Expenditures:	-$9,177	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	210.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$137,356	$351,006	$180,864
Per Capita Ending Fund Balance:	$610	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,332	$123,269	$26,022
Total Unrestricted Net Assets:	$82,024	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$235,000	$609,493	$29,815
Per Capita Debt:	$1,044	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$511,226	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,272	$79,092	$947
Revenue Collected During FY 14:	$226,078	$321,951	$89,373
Expenditures During FY 14:	$162,240	$319,515	$97,232
Per Capita Revenue:	$1,005	$78,578	$229
Per Capita Expenditures:	$721	$76,774	$261
Operating Income (loss):	$63,838	$2,436	$
Ratio of Retained Earnings to Expenditures:	354.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$575,064	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,556	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Columbia City

Unit Code: 067/010/30 **County:** Monroe

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $14,743,566

Equalized Assessed Valuation: $236,721,705

Population: 9,707

Employees:

Full Time: 56

Part Time: 46

Salaries Paid: $3,581,999

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,347,050	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$242	$605	$440
Revenue Collected During FY 14:	$5,459,420	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,855,408	$5,491,101	$2,627,902
Per Capita Revenue:	$562	$812	$637
Per Capita Expenditures:	$603	$769	$619
Revenues over (under) Expenditures:	-$395,988	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	38.81%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,272,417	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$234	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$395,856	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,888,134	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,935,734	$8,931,204	$2,656,302
Per Capita Debt:	$715	$1,369	$683
General Obligation Debt over EAV:	0.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,120,479	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,146	$1,598	$1,215
Revenue Collected During FY 14:	$4,259,736	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,286,944	$2,739,346	$1,190,005
Per Capita Revenue:	$439	$478	$340
Per Capita Expenditures:	$442	$457	$327
Operating Income (loss):	-$27,208	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	261.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,196,916	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,153	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Columbus Village

Unit Code: 001/025/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$32,250
Equalized Assessed Valuation:	$591,174
Population:	112
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$3,158

Blended Component Units

Number Submitted = 1

Columbus Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$85,167	$332,008	$170,045
Per Capita Beginning Fund Balance:	$760	$24,836	$493
Revenue Collected During FY 14:	$46,325	$369,367	$116,057
Expenditures During FY 14:	$48,634	$363,149	$110,784
Per Capita Revenue:	$414	$93,141	$321
Per Capita Expenditures:	$434	$94,207	$304
Revenues over (under) Expenditures:	-$2,309	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	170.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$82,858	$351,006	$180,864
Per Capita Ending Fund Balance:	$740	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$107,590	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Compton Village

Unit Code: 052/020/32 **County:** Lee

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$74,950
Equalized Assessed Valuation:	$2,877,108
Population:	341
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$4,650

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$145,507	$332,008	$170,045
Per Capita Beginning Fund Balance:	$427	$24,836	$493
Revenue Collected During FY 14:	$56,783	$369,367	$116,057
Expenditures During FY 14:	$44,977	$363,149	$110,784
Per Capita Revenue:	$167	$93,141	$321
Per Capita Expenditures:	$132	$94,207	$304
Revenues over (under) Expenditures:	$11,806	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	349.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$157,313	$351,006	$180,864
Per Capita Ending Fund Balance:	$461	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,212	$123,269	$26,022
Total Unrestricted Net Assets:	$130,101	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$82,843	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$243	$79,092	$947
Revenue Collected During FY 14:	$24,102	$321,951	$89,373
Expenditures During FY 14:	$37,279	$319,515	$97,232
Per Capita Revenue:	$71	$78,578	$229
Per Capita Expenditures:	$109	$76,774	$261
Operating Income (loss):	-$13,177	$2,436	$
Ratio of Retained Earnings to Expenditures:	186.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$69,666	$893,250	$392,538
Per Capita Ending Retained Earnings:	$204	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Concord Village

Unit Code: 069/015/32 **County:** Morgan

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $168,900

Equalized Assessed Valuation: $1,313,582

Population: 172

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$115,271	$332,008	$170,045
Per Capita Beginning Fund Balance:	$670	$24,836	$493
Revenue Collected During FY 14:	$44,810	$369,367	$116,057
Expenditures During FY 14:	$28,387	$363,149	$110,784
Per Capita Revenue:	$261	$93,141	$321
Per Capita Expenditures:	$165	$94,207	$304
Revenues over (under) Expenditures:	$16,423	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	463.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	$131,694	$351,006	$180,864
Per Capita Ending Fund Balance:	$766	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,992	$123,269	$26,022
Total Unrestricted Net Assets:	$125,332	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$380,501	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,212	$79,092	$947
Revenue Collected During FY 14:	$75,667	$321,951	$89,373
Expenditures During FY 14:	$87,404	$319,515	$97,232
Per Capita Revenue:	$440	$78,578	$229
Per Capita Expenditures:	$508	$76,774	$261
Operating Income (loss):	-$11,737	$2,436	$
Ratio of Retained Earnings to Expenditures:	421.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$368,764	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,144	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Congerville Village

Unit Code: 102/020/32 **County:** Woodford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $980,000

Equalized Assessed Valuation: $9,043,193

Population: 474

Employees:

Full Time:

Part Time: 5

Salaries Paid: $65,244

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$752,875	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,588	$24,836	$493
Revenue Collected During FY 14:	$229,072	$369,367	$116,057
Expenditures During FY 14:	$111,450	$363,149	$110,784
Per Capita Revenue:	$483	$93,141	$321
Per Capita Expenditures:	$235	$94,207	$304
Revenues over (under) Expenditures:	$117,622	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	780.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$870,195	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,836	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$137,227	$123,269	$26,022
Total Unrestricted Net Assets:	$651,806	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$287,866	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$607	$79,092	$947
Revenue Collected During FY 14:	$68,006	$321,951	$89,373
Expenditures During FY 14:	$87,894	$319,515	$97,232
Per Capita Revenue:	$143	$78,578	$229
Per Capita Expenditures:	$185	$76,774	$261
Operating Income (loss):	-$19,888	$2,436	$
Ratio of Retained Earnings to Expenditures:	305.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$268,280	$893,250	$392,538
Per Capita Ending Retained Earnings:	$566	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cooksville Village

Unit Code: 064/045/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$353,680
Equalized Assessed Valuation:	$2,883,942
Population:	182
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$18,800

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,919	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,093	$24,836	$493
Revenue Collected During FY 14:	$106,144	$369,367	$116,057
Expenditures During FY 14:	$77,824	$363,149	$110,784
Per Capita Revenue:	$583	$93,141	$321
Per Capita Expenditures:	$428	$94,207	$304
Revenues over (under) Expenditures:	$28,320	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	291.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$227,239	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,249	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,483	$123,269	$26,022
Total Unrestricted Net Assets:	$203,756	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$325,000	$609,493	$29,815
Per Capita Debt:	$1,786	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$351,860	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,933	$79,092	$947
Revenue Collected During FY 14:	$55,914	$321,951	$89,373
Expenditures During FY 14:	$80,378	$319,515	$97,232
Per Capita Revenue:	$307	$78,578	$229
Per Capita Expenditures:	$442	$76,774	$261
Operating Income (loss):	-$24,464	$2,436	$
Ratio of Retained Earnings to Expenditures:	407.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$327,396	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,799	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cordova Village

Unit Code: 081/025/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$664,843
Equalized Assessed Valuation:	$7,762,495
Population:	607
Employees:	
Full Time:	2
Part Time:	14
Salaries Paid:	$138,716

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$608,179	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,002	$24,836	$493
Revenue Collected During FY 14:	$603,542	$369,367	$116,057
Expenditures During FY 14:	$415,263	$363,149	$110,784
Per Capita Revenue:	$994	$93,141	$321
Per Capita Expenditures:	$684	$94,207	$304
Revenues over (under) Expenditures:	$188,279	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	188.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$781,115	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,287	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$503,588	$123,269	$26,022
Total Unrestricted Net Assets:	$277,527	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$285,383	$609,493	$29,815
Per Capita Debt:	$470	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$481,122	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$793	$79,092	$947
Revenue Collected During FY 14:	$192,562	$321,951	$89,373
Expenditures During FY 14:	$223,772	$319,515	$97,232
Per Capita Revenue:	$317	$78,578	$229
Per Capita Expenditures:	$369	$76,774	$261
Operating Income (loss):	-$31,210	$2,436	$
Ratio of Retained Earnings to Expenditures:	207.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$465,255	$893,250	$392,538
Per Capita Ending Retained Earnings:	$766	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cornell Village

Unit Code: 053/020/32 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,969,100
Equalized Assessed Valuation:	$4,033,176
Population:	464
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$37,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$136,598	$332,008	$170,045
Per Capita Beginning Fund Balance:	$294	$24,836	$493
Revenue Collected During FY 14:	$135,959	$369,367	$116,057
Expenditures During FY 14:	$98,706	$363,149	$110,784
Per Capita Revenue:	$293	$93,141	$321
Per Capita Expenditures:	$213	$94,207	$304
Revenues over (under) Expenditures:	$37,253	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	196.39%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,851	$351,006	$180,864
Per Capita Ending Fund Balance:	$418	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,093	$123,269	$26,022
Total Unrestricted Net Assets:	$129,758	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$279,659	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$603	$79,092	$947
Revenue Collected During FY 14:	$104,360	$321,951	$89,373
Expenditures During FY 14:	$76,648	$319,515	$97,232
Per Capita Revenue:	$225	$78,578	$229
Per Capita Expenditures:	$165	$76,774	$261
Operating Income (loss):	$27,712	$2,436	$
Ratio of Retained Earnings to Expenditures:	374.92%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$287,371	$893,250	$392,538
Per Capita Ending Retained Earnings:	$619	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cortland Town

Unit Code: 019/010/31 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,069,260
Equalized Assessed Valuation:	$55,340,519
Population:	4,270
Employees:	
Full Time:	12
Part Time:	13
Salaries Paid:	$748,737

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$783,365	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$183	$605	$440
Revenue Collected During FY 14:	$1,734,432	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,417,527	$5,491,101	$2,627,902
Per Capita Revenue:	$406	$812	$637
Per Capita Expenditures:	$800	$769	$619
Revenues over (under) Expenditures:	-$1,683,095	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-3.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$136,005	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$32	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,386,691	$1,648,859	$607,219
Total Unrestricted Net Assets:	$382,770	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,756,083	$8,931,204	$2,656,302
Per Capita Debt:	$411	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,883,605	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,062	$1,598	$1,215
Revenue Collected During FY 14:	$896,971	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,553,429	$2,739,346	$1,190,005
Per Capita Revenue:	$210	$478	$340
Per Capita Expenditures:	$364	$457	$327
Operating Income (loss):	-$656,458	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1623.97%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$25,227,147	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,908	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coulterville Village

Unit Code: 079/020/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,677,520
Equalized Assessed Valuation:	$6,416,080
Population:	945
Employees:	
Full Time:	5
Part Time:	5
Salaries Paid:	$339,755

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$209,443	$332,008	$170,045
Per Capita Beginning Fund Balance:	$222	$24,836	$493
Revenue Collected During FY 14:	$597,315	$369,367	$116,057
Expenditures During FY 14:	$573,121	$363,149	$110,784
Per Capita Revenue:	$632	$93,141	$321
Per Capita Expenditures:	$606	$94,207	$304
Revenues over (under) Expenditures:	$24,194	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	45.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	$259,599	$351,006	$180,864
Per Capita Ending Fund Balance:	$275	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$211,424	$123,269	$26,022
Total Unrestricted Net Assets:	$48,175	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$746,000	$609,493	$29,815
Per Capita Debt:	$789	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,010,337	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,127	$79,092	$947
Revenue Collected During FY 14:	$415,460	$321,951	$89,373
Expenditures During FY 14:	$506,901	$319,515	$97,232
Per Capita Revenue:	$440	$78,578	$229
Per Capita Expenditures:	$536	$76,774	$261
Operating Income (loss):	-$91,441	$2,436	$
Ratio of Retained Earnings to Expenditures:	378.17%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,916,934	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,029	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Countryside City

Unit Code: 016/125/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,335,221
Equalized Assessed Valuation:	$268,476,394
Population:	5,895
Employees:	
Full Time:	51
Part Time:	15
Salaries Paid:	$4,628,032

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,236,846	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,906	$605	$440
Revenue Collected During FY 14:	$12,921,125	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,576,902	$5,491,101	$2,627,902
Per Capita Revenue:	$2,192	$812	$637
Per Capita Expenditures:	$2,133	$769	$619
Revenues over (under) Expenditures:	$344,223	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	88.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,109,527	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,885	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,283,600	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,532,242	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$24,518,581	$8,931,204	$2,656,302
Per Capita Debt:	$4,159	$1,369	$683
General Obligation Debt over EAV:	8.01%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,220,588	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,752	$1,598	$1,215
Revenue Collected During FY 14:	$4,305,298	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,016,218	$2,739,346	$1,190,005
Per Capita Revenue:	$730	$478	$340
Per Capita Expenditures:	$681	$457	$327
Operating Income (loss):	$289,080	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	411.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$16,509,668	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,801	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cowden Village

Unit Code: 086/010/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,694,011
Equalized Assessed Valuation:	$2,414,555
Population:	612
Employees:	
Full Time:	2
Part Time:	15
Salaries Paid:	$108,124

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$113,844	$332,008	$170,045
Per Capita Beginning Fund Balance:	$186	$24,836	$493
Revenue Collected During FY 14:	$244,640	$369,367	$116,057
Expenditures During FY 14:	$294,748	$363,149	$110,784
Per Capita Revenue:	$400	$93,141	$321
Per Capita Expenditures:	$482	$94,207	$304
Revenues over (under) Expenditures:	-$50,108	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	19.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$56,253	$351,006	$180,864
Per Capita Ending Fund Balance:	$92	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,326	$123,269	$26,022
Total Unrestricted Net Assets:	$26,927	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$270,000	$609,493	$29,815
Per Capita Debt:	$441	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,438,263	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,350	$79,092	$947
Revenue Collected During FY 14:	$383,035	$321,951	$89,373
Expenditures During FY 14:	$110,238	$319,515	$97,232
Per Capita Revenue:	$626	$78,578	$229
Per Capita Expenditures:	$180	$76,774	$261
Operating Income (loss):	$272,797	$2,436	$
Ratio of Retained Earnings to Expenditures:	1558.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,718,543	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,808	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crainville Village

Unit Code: 100/030/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,658,235
Equalized Assessed Valuation:	$20,208,112
Population:	1,254
Employees:	
Full Time:	9
Part Time:	13
Salaries Paid:	$271,260

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$670,988	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$535	$605	$440
Revenue Collected During FY 14:	$605,819	$5,702,258	$2,724,997
Expenditures During FY 14:	$565,802	$5,491,101	$2,627,902
Per Capita Revenue:	$483	$812	$637
Per Capita Expenditures:	$451	$769	$619
Revenues over (under) Expenditures:	$40,017	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	125.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$711,005	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$567	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$118,266	$1,648,859	$607,219
Total Unrestricted Net Assets:	$592,739	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$980,805	$8,931,204	$2,656,302
Per Capita Debt:	$782	$1,369	$683
General Obligation Debt over EAV:	3.34%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,156,239	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$922	$1,598	$1,215
Revenue Collected During FY 14:	$575,566	$2,867,651	$1,249,280
Expenditures During FY 14:	$442,496	$2,739,346	$1,190,005
Per Capita Revenue:	$459	$478	$340
Per Capita Expenditures:	$353	$457	$327
Operating Income (loss):	$133,070	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	291.37%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,289,309	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,028	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Creal Springs City

Unit Code: 100/035/30 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$710,223
Equalized Assessed Valuation:	$2,435,836
Population:	543
Employees:	
Full Time:	4
Part Time:	4
Salaries Paid:	$139,616

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$172,933	$332,008	$170,045
Per Capita Beginning Fund Balance:	$318	$24,836	$493
Revenue Collected During FY 14:	$174,308	$369,367	$116,057
Expenditures During FY 14:	$201,722	$363,149	$110,784
Per Capita Revenue:	$321	$93,141	$321
Per Capita Expenditures:	$371	$94,207	$304
Revenues over (under) Expenditures:	-$27,414	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	72.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$145,519	$351,006	$180,864
Per Capita Ending Fund Balance:	$268	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$129,020	$123,269	$26,022
Total Unrestricted Net Assets:	$16,499	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$354,800	$609,493	$29,815
Per Capita Debt:	$653	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,611,880	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,968	$79,092	$947
Revenue Collected During FY 14:	$395,792	$321,951	$89,373
Expenditures During FY 14:	$472,881	$319,515	$97,232
Per Capita Revenue:	$729	$78,578	$229
Per Capita Expenditures:	$871	$76,774	$261
Operating Income (loss):	-$77,089	$2,436	$
Ratio of Retained Earnings to Expenditures:	324.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,534,791	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,827	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Crescent City Village

Unit Code: 038/040/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$981,350
Equalized Assessed Valuation:	$6,450,310
Population:	615
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$61,485

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$518,535	$332,008	$170,045
Per Capita Beginning Fund Balance:	$843	$24,836	$493
Revenue Collected During FY 14:	$271,470	$369,367	$116,057
Expenditures During FY 14:	$178,814	$363,149	$110,784
Per Capita Revenue:	$441	$93,141	$321
Per Capita Expenditures:	$291	$94,207	$304
Revenues over (under) Expenditures:	$92,656	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	341.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$611,191	$351,006	$180,864
Per Capita Ending Fund Balance:	$994	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$611,191	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$568,744	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$925	$79,092	$947
Revenue Collected During FY 14:	$110,232	$321,951	$89,373
Expenditures During FY 14:	$287,990	$319,515	$97,232
Per Capita Revenue:	$179	$78,578	$229
Per Capita Expenditures:	$468	$76,774	$261
Operating Income (loss):	-$177,758	$2,436	$
Ratio of Retained Earnings to Expenditures:	135.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$390,986	$893,250	$392,538
Per Capita Ending Retained Earnings:	$636	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crest Hill City

Unit Code: 099/030/30 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,936,579
Equalized Assessed Valuation:	$319,973,995
Population:	20,783
Employees:	
Full Time:	60
Part Time:	30
Salaries Paid:	$4,489,227

Blended Component Units

Number Submitted = 1

Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,983,879	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$625	$605	$440
Revenue Collected During FY 14:	$12,605,117	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,732,463	$5,491,101	$2,627,902
Per Capita Revenue:	$607	$812	$637
Per Capita Expenditures:	$565	$769	$619
Revenues over (under) Expenditures:	$872,654	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	120.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$14,102,945	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$679	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,129,081	$1,648,859	$607,219
Total Unrestricted Net Assets:	$11,121,479	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,922,279	$8,931,204	$2,656,302
Per Capita Debt:	$1,295	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$30,734,344	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,479	$1,598	$1,215
Revenue Collected During FY 14:	$7,393,735	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,944,467	$2,739,346	$1,190,005
Per Capita Revenue:	$356	$478	$340
Per Capita Expenditures:	$190	$457	$327
Operating Income (loss):	$3,449,268	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	862.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$34,030,763	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,637	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Creston Village

Unit Code: 071/020/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$590,410
Equalized Assessed Valuation:	$8,232,661
Population:	662
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$43,106

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$840,056	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,269	$24,836	$493
Revenue Collected During FY 14:	$245,147	$369,367	$116,057
Expenditures During FY 14:	$180,941	$363,149	$110,784
Per Capita Revenue:	$370	$93,141	$321
Per Capita Expenditures:	$273	$94,207	$304
Revenues over (under) Expenditures:	$64,206	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	500.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$905,912	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,368	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$42,245	$123,269	$26,022
Total Unrestricted Net Assets:	$863,667	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,574,196	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,378	$79,092	$947
Revenue Collected During FY 14:	$272,278	$321,951	$89,373
Expenditures During FY 14:	$242,377	$319,515	$97,232
Per Capita Revenue:	$411	$78,578	$229
Per Capita Expenditures:	$366	$76,774	$261
Operating Income (loss):	$29,901	$2,436	$
Ratio of Retained Earnings to Expenditures:	661.14%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,602,447	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,421	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crestwood Village

Unit Code: 016/130/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,990,750
Equalized Assessed Valuation:	$301,150,151
Population:	11,018
Employees:	
Full Time:	28
Part Time:	159
Salaries Paid:	$3,726,359

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,491,452	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$861	$605	$440
Revenue Collected During FY 14:	$11,312,391	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,087,938	$5,491,101	$2,627,902
Per Capita Revenue:	$1,027	$812	$637
Per Capita Expenditures:	$1,097	$769	$619
Revenues over (under) Expenditures:	-$775,547	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	71.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,659,934	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$786	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,023,700	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$27,483,312	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,766,877	$8,931,204	$2,656,302
Per Capita Debt:	$2,883	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$19,710,757	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,789	$1,598	$1,215
Revenue Collected During FY 14:	$2,473,742	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,015,116	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$274	$457	$327
Operating Income (loss):	-$541,374	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	635.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$19,169,383	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,740	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crete Village

Unit Code: 099/035/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,231,136
Equalized Assessed Valuation:	$145,196,873
Population:	8,259
Employees:	
Full Time:	37
Part Time:	77
Salaries Paid:	$3,614,663

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,139,271	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$622	$605	$440
Revenue Collected During FY 14:	$9,108,407	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,270,822	$5,491,101	$2,627,902
Per Capita Revenue:	$1,103	$812	$637
Per Capita Expenditures:	$1,001	$769	$619
Revenues over (under) Expenditures:	$837,585	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,976,856	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$724	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,655,643	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,532,787	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,790,000	$8,931,204	$2,656,302
Per Capita Debt:	$217	$1,369	$683
General Obligation Debt over EAV:	0.33%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,711,279	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,055	$1,598	$1,215
Revenue Collected During FY 14:	$2,012,356	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,349,798	$2,739,346	$1,190,005
Per Capita Revenue:	$244	$478	$340
Per Capita Expenditures:	$285	$457	$327
Operating Income (loss):	-$337,442	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	350.40%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,233,668	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$997	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Creve Coeur Village

Unit Code: 090/015/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,193,336
Equalized Assessed Valuation:	$49,273,855
Population:	5,451
Employees:	
Full Time:	15
Part Time:	25
Salaries Paid:	$778,240

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,585,763	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$291	$605	$440
Revenue Collected During FY 14:	$3,043,936	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,776,151	$5,491,101	$2,627,902
Per Capita Revenue:	$558	$812	$637
Per Capita Expenditures:	$509	$769	$619
Revenues over (under) Expenditures:	$267,785	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,844,063	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$338	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$948,731	$1,648,859	$607,219
Total Unrestricted Net Assets:	$771,477	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$487,651	$8,931,204	$2,656,302
Per Capita Debt:	$89	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,909,770	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$717	$1,598	$1,215
Revenue Collected During FY 14:	$1,515,526	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,372,864	$2,739,346	$1,190,005
Per Capita Revenue:	$278	$478	$340
Per Capita Expenditures:	$252	$457	$327
Operating Income (loss):	$142,662	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	295.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,061,917	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$745	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Crossville Village

Unit Code: 097/020/32 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,300,000
Equalized Assessed Valuation:	$2,903,136
Population:	745
Employees:	
Full Time:	5
Part Time:	12
Salaries Paid:	$190,648

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$864,511	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,160	$24,836	$493
Revenue Collected During FY 14:	$571,288	$369,367	$116,057
Expenditures During FY 14:	$489,736	$363,149	$110,784
Per Capita Revenue:	$767	$93,141	$321
Per Capita Expenditures:	$657	$94,207	$304
Revenues over (under) Expenditures:	$81,552	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	192.53%	257.35%	167.68%
Ending Fund Balance for FY 14:	$942,892	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,266	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$782,960	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$805,000	$609,493	$29,815
Per Capita Debt:	$1,081	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,686,618	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,264	$79,092	$947
Revenue Collected During FY 14:	$567,162	$321,951	$89,373
Expenditures During FY 14:	$479,553	$319,515	$97,232
Per Capita Revenue:	$761	$78,578	$229
Per Capita Expenditures:	$644	$76,774	$261
Operating Income (loss):	$87,609	$2,436	$
Ratio of Retained Earnings to Expenditures:	370.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,777,398	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,386	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Crystal Lake City

Unit Code: 063/020/30 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$90,018,031
Equalized Assessed Valuation:	$991,139,456
Population:	40,743
Employees:	
Full Time:	264
Part Time:	180
Salaries Paid:	$26,951,110

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,302,944	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$793	$513	$441
Revenue Collected During FY 14:	$42,194,382	$53,021,753	$40,071,062
Expenditures During FY 14:	$41,575,407	$50,940,085	$39,626,744
Per Capita Revenue:	$1,036	$1,047	$1,013
Per Capita Expenditures:	$1,020	$1,008	$967
Revenues over (under) Expenditures:	$618,975	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	71.76%	54.88%	52.77%
Ending Fund Balance for FY 14:	$29,834,421	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$732	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,326,916	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$17,142,358	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$42,790,000	$81,108,167	$55,205,755
Per Capita Debt:	$1,050	$1,521	$1,337
General Obligation Debt over EAV:	4.32%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$56,491,728	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,387	$1,355	$1,126
Revenue Collected During FY 14:	$9,746,894	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,573,150	$21,127,660	$12,128,269
Per Capita Revenue:	$239	$418	$307
Per Capita Expenditures:	$284	$399	$297
Operating Income (loss):	-$1,826,256	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	472.24%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$54,652,992	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,341	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cuba City

Unit Code: 029/035/30 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,514,409
Equalized Assessed Valuation:	$7,370,673
Population:	1,330
Employees:	
Full Time:	6
Part Time:	11
Salaries Paid:	$152,629

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$102,836	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$77	$605	$440
Revenue Collected During FY 14:	$555,913	$5,702,258	$2,724,997
Expenditures During FY 14:	$489,198	$5,491,101	$2,627,902
Per Capita Revenue:	$418	$812	$637
Per Capita Expenditures:	$368	$769	$619
Revenues over (under) Expenditures:	$66,715	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$169,650	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$128	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$107,208	$1,648,859	$607,219
Total Unrestricted Net Assets:	$62,442	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$793,371	$8,931,204	$2,656,302
Per Capita Debt:	$597	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,108,579	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$834	$1,598	$1,215
Revenue Collected During FY 14:	$658,324	$2,867,651	$1,249,280
Expenditures During FY 14:	$609,694	$2,739,346	$1,190,005
Per Capita Revenue:	$495	$478	$340
Per Capita Expenditures:	$458	$457	$327
Operating Income (loss):	$48,630	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	189.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,157,209	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$870	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cullom Village

Unit Code: 053/025/32 **County:** Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $287,600

Equalized Assessed Valuation: $5,715,657

Population: 650

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: $42,114

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$757,956	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,166	$24,836	$493
Revenue Collected During FY 14:	$160,502	$369,367	$116,057
Expenditures During FY 14:	$90,018	$363,149	$110,784
Per Capita Revenue:	$247	$93,141	$321
Per Capita Expenditures:	$138	$94,207	$304
Revenues over (under) Expenditures:	$70,484	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	720.54%	257.35%	167.68%
Ending Fund Balance for FY 14:	$648,612	$351,006	$180,864
Per Capita Ending Fund Balance:	$998	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$648,612	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$649,868	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,000	$79,092	$947
Revenue Collected During FY 14:	$149,236	$321,951	$89,373
Expenditures During FY 14:	$129,291	$319,515	$97,232
Per Capita Revenue:	$230	$78,578	$229
Per Capita Expenditures:	$199	$76,774	$261
Operating Income (loss):	$19,945	$2,436	$
Ratio of Retained Earnings to Expenditures:	657.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$849,641	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,307	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Curran Village

Unit Code: 083/135/32 **County:** Sangamon

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $95,586

Equalized Assessed Valuation: $500,000

Population: 213

Employees:

Full Time:

Part Time: 10

Salaries Paid: $4,009

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$170,045	$332,008	$170,045
Per Capita Beginning Fund Balance:	$798	$24,836	$493
Revenue Collected During FY 14:	$74,337	$369,367	$116,057
Expenditures During FY 14:	$28,414	$363,149	$110,784
Per Capita Revenue:	$349	$93,141	$321
Per Capita Expenditures:	$133	$94,207	$304
Revenues over (under) Expenditures:	$45,923	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	708.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$201,216	$351,006	$180,864
Per Capita Ending Fund Balance:	$945	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,617	$123,269	$26,022
Total Unrestricted Net Assets:	$162,599	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$113,301	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$532	$79,092	$947
Revenue Collected During FY 14:	$116	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$1	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$116	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$128,169	$893,250	$392,538
Per Capita Ending Retained Earnings:	$602	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cutler Village

Unit Code: 073/010/32 **County:** Perry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,636,635
Equalized Assessed Valuation:	$13,369,339
Population:	543
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$64,143

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$228,636	$332,008	$170,045
Per Capita Beginning Fund Balance:	$421	$24,836	$493
Revenue Collected During FY 14:	$143,254	$369,367	$116,057
Expenditures During FY 14:	$124,407	$363,149	$110,784
Per Capita Revenue:	$264	$93,141	$321
Per Capita Expenditures:	$229	$94,207	$304
Revenues over (under) Expenditures:	$18,847	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	198.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$247,483	$351,006	$180,864
Per Capita Ending Fund Balance:	$456	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$89,799	$123,269	$26,022
Total Unrestricted Net Assets:	$165,904	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$124,546	$609,493	$29,815
Per Capita Debt:	$229	$180,001	$67
General Obligation Debt over EAV:	0.09%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,213,229	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,234	$79,092	$947
Revenue Collected During FY 14:	$261,750	$321,951	$89,373
Expenditures During FY 14:	$189,308	$319,515	$97,232
Per Capita Revenue:	$482	$78,578	$229
Per Capita Expenditures:	$349	$76,774	$261
Operating Income (loss):	$72,442	$2,436	$
Ratio of Retained Earnings to Expenditures:	679.14%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,285,671	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,368	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cypress Village

Unit Code: 044/020/32 **County:** Johnson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$192,725
Equalized Assessed Valuation:	$783,069
Population:	234
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$17,529

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,570	$332,008	$170,045
Per Capita Beginning Fund Balance:	$190	$24,836	$493
Revenue Collected During FY 14:	$59,051	$369,367	$116,057
Expenditures During FY 14:	$51,422	$363,149	$110,784
Per Capita Revenue:	$252	$93,141	$321
Per Capita Expenditures:	$220	$94,207	$304
Revenues over (under) Expenditures:	$7,629	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	100.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$51,794	$351,006	$180,864
Per Capita Ending Fund Balance:	$221	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,548	$123,269	$26,022
Total Unrestricted Net Assets:	$19,246	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$80,192	$609,493	$29,815
Per Capita Debt:	$343	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$282,404	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,207	$79,092	$947
Revenue Collected During FY 14:	$26,483	$321,951	$89,373
Expenditures During FY 14:	$35,346	$319,515	$97,232
Per Capita Revenue:	$113	$78,578	$229
Per Capita Expenditures:	$151	$76,774	$261
Operating Income (loss):	-$8,863	$2,436	$
Ratio of Retained Earnings to Expenditures:	775.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$273,946	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,171	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dahlgren Village

Unit Code: 033/020/32 **County:** Hamilton

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$712,000
Equalized Assessed Valuation:	$2,270,824
Population:	525
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$107,563

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$257,751	$332,008	$170,045
Per Capita Beginning Fund Balance:	$491	$24,836	$493
Revenue Collected During FY 14:	$129,289	$369,367	$116,057
Expenditures During FY 14:	$118,510	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$226	$94,207	$304
Revenues over (under) Expenditures:	$10,779	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	228.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$271,110	$351,006	$180,864
Per Capita Ending Fund Balance:	$516	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$204,218	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$501,237	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$955	$79,092	$947
Revenue Collected During FY 14:	$368,795	$321,951	$89,373
Expenditures During FY 14:	$368,027	$319,515	$97,232
Per Capita Revenue:	$702	$78,578	$229
Per Capita Expenditures:	$701	$76,774	$261
Operating Income (loss):	$768	$2,436	$
Ratio of Retained Earnings to Expenditures:	136.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$502,005	$893,250	$392,538
Per Capita Ending Retained Earnings:	$956	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dakota Village

Unit Code: 089/015/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$219,450
Equalized Assessed Valuation:	$4,414,266
Population:	493
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$34,617

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$500,158	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,015	$24,836	$493
Revenue Collected During FY 14:	$210,571	$369,367	$116,057
Expenditures During FY 14:	$125,807	$363,149	$110,784
Per Capita Revenue:	$427	$93,141	$321
Per Capita Expenditures:	$255	$94,207	$304
Revenues over (under) Expenditures:	$84,764	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	464.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$584,922	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,186	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,104	$123,269	$26,022
Total Unrestricted Net Assets:	$490,818	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$169,604	$609,493	$29,815
Per Capita Debt:	$344	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,111,953	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,255	$79,092	$947
Revenue Collected During FY 14:	$168,538	$321,951	$89,373
Expenditures During FY 14:	$85,113	$319,515	$97,232
Per Capita Revenue:	$342	$78,578	$229
Per Capita Expenditures:	$173	$76,774	$261
Operating Income (loss):	$83,425	$2,436	$
Ratio of Retained Earnings to Expenditures:	1404.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,195,378	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,425	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dallas City

Unit Code: 034/035/30 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,123,610
Equalized Assessed Valuation:	$6,858,327
Population:	975
Employees:	
Full Time:	4
Part Time:	6
Salaries Paid:	$122,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,018,644	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,045	$24,836	$493
Revenue Collected During FY 14:	$349,871	$369,367	$116,057
Expenditures During FY 14:	$285,914	$363,149	$110,784
Per Capita Revenue:	$359	$93,141	$321
Per Capita Expenditures:	$293	$94,207	$304
Revenues over (under) Expenditures:	$63,957	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	336.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$962,601	$351,006	$180,864
Per Capita Ending Fund Balance:	$987	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$170,778	$123,269	$26,022
Total Unrestricted Net Assets:	$791,823	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,215,511	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,247	$79,092	$947
Revenue Collected During FY 14:	$191,864	$321,951	$89,373
Expenditures During FY 14:	$327,336	$319,515	$97,232
Per Capita Revenue:	$197	$78,578	$229
Per Capita Expenditures:	$336	$76,774	$261
Operating Income (loss):	-$135,472	$2,436	$
Ratio of Retained Earnings to Expenditures:	366.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,200,039	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,231	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dalton City Village

Unit Code: 070/020/32 **County:** Moultrie

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$484,300
Equalized Assessed Valuation:	$5,291,951
Population:	600
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$50,178

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$244,714	$332,008	$170,045
Per Capita Beginning Fund Balance:	$408	$24,836	$493
Revenue Collected During FY 14:	$180,802	$369,367	$116,057
Expenditures During FY 14:	$121,682	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$203	$94,207	$304
Revenues over (under) Expenditures:	$59,120	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	249.70%	257.35%	167.68%
Ending Fund Balance for FY 14:	$303,834	$351,006	$180,864
Per Capita Ending Fund Balance:	$506	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$107,001	$123,269	$26,022
Total Unrestricted Net Assets:	$191,371	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,000	$609,493	$29,815
Per Capita Debt:	$25	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$8,747	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$15	$79,092	$947
Revenue Collected During FY 14:	$136,984	$321,951	$89,373
Expenditures During FY 14:	$125,400	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$209	$76,774	$261
Operating Income (loss):	$11,584	$2,436	$
Ratio of Retained Earnings to Expenditures:	2.26%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,837	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dalzell Village

Unit Code: 006/030/32 **County:** Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $830,540

Equalized Assessed Valuation: $5,358,333

Population: 717

Employees:

Full Time:

Part Time: 13

Salaries Paid: $60,809

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$711,989	$332,008	$170,045
Per Capita Beginning Fund Balance:	$993	$24,836	$493
Revenue Collected During FY 14:	$449,956	$369,367	$116,057
Expenditures During FY 14:	$335,665	$363,149	$110,784
Per Capita Revenue:	$628	$93,141	$321
Per Capita Expenditures:	$468	$94,207	$304
Revenues over (under) Expenditures:	$114,291	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	246.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$826,280	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,152	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$440,299	$123,269	$26,022
Total Unrestricted Net Assets:	$385,981	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$462,060	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$644	$79,092	$947
Revenue Collected During FY 14:	$232,949	$321,951	$89,373
Expenditures During FY 14:	$169,121	$319,515	$97,232
Per Capita Revenue:	$325	$78,578	$229
Per Capita Expenditures:	$236	$76,774	$261
Operating Income (loss):	$63,828	$2,436	$
Ratio of Retained Earnings to Expenditures:	310.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$525,888	$893,250	$392,538
Per Capita Ending Retained Earnings:	$733	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Damiansville Village

Unit Code: 014/037/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$236,000
Equalized Assessed Valuation:	$7,137,086
Population:	425
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$15,435

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$370,551	$332,008	$170,045
Per Capita Beginning Fund Balance:	$872	$24,836	$493
Revenue Collected During FY 14:	$129,167	$369,367	$116,057
Expenditures During FY 14:	$193,075	$363,149	$110,784
Per Capita Revenue:	$304	$93,141	$321
Per Capita Expenditures:	$454	$94,207	$304
Revenues over (under) Expenditures:	-$63,908	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	158.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$306,643	$351,006	$180,864
Per Capita Ending Fund Balance:	$722	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,044	$123,269	$26,022
Total Unrestricted Net Assets:	$258,599	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$942,612	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,218	$79,092	$947
Revenue Collected During FY 14:	$133,511	$321,951	$89,373
Expenditures During FY 14:	$157,987	$319,515	$97,232
Per Capita Revenue:	$314	$78,578	$229
Per Capita Expenditures:	$372	$76,774	$261
Operating Income (loss):	-$24,476	$2,436	$
Ratio of Retained Earnings to Expenditures:	581.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$918,136	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,160	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dana Village

Unit Code: 050/015/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$53,600
Equalized Assessed Valuation:	$1,063,400
Population:	175
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$145,203	$332,008	$170,045
Per Capita Beginning Fund Balance:	$830	$24,836	$493
Revenue Collected During FY 14:	$64,389	$369,367	$116,057
Expenditures During FY 14:	$122,693	$363,149	$110,784
Per Capita Revenue:	$368	$93,141	$321
Per Capita Expenditures:	$701	$94,207	$304
Revenues over (under) Expenditures:	-$58,304	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	70.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$86,899	$351,006	$180,864
Per Capita Ending Fund Balance:	$497	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$56,063	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Danforth Village

Unit Code: 038/045/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $344,340

Equalized Assessed Valuation: $4,683,044

Population: 587

Employees:

Full Time:

Part Time: 12

Salaries Paid: $25,019

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$395,630	$332,008	$170,045
Per Capita Beginning Fund Balance:	$674	$24,836	$493
Revenue Collected During FY 14:	$176,561	$369,367	$116,057
Expenditures During FY 14:	$110,784	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$189	$94,207	$304
Revenues over (under) Expenditures:	$65,777	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	416.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$461,407	$351,006	$180,864
Per Capita Ending Fund Balance:	$786	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$461,407	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$542,516	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$924	$79,092	$947
Revenue Collected During FY 14:	$48,354	$321,951	$89,373
Expenditures During FY 14:	$60,089	$319,515	$97,232
Per Capita Revenue:	$82	$78,578	$229
Per Capita Expenditures:	$102	$76,774	$261
Operating Income (loss):	-$11,735	$2,436	$
Ratio of Retained Earnings to Expenditures:	883.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$530,781	$893,250	$392,538
Per Capita Ending Retained Earnings:	$904	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Danvers Village

Unit Code: 064/050/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,270,775
Equalized Assessed Valuation:	$15,268,435
Population:	1,154
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$254,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$405,619	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$351	$605	$440
Revenue Collected During FY 14:	$556,095	$5,702,258	$2,724,997
Expenditures During FY 14:	$498,296	$5,491,101	$2,627,902
Per Capita Revenue:	$482	$812	$637
Per Capita Expenditures:	$432	$769	$619
Revenues over (under) Expenditures:	$57,799	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	93.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$463,418	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$402	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$227,208	$1,648,859	$607,219
Total Unrestricted Net Assets:	$153,586	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,394,228	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,208	$1,598	$1,215
Revenue Collected During FY 14:	$338,453	$2,867,651	$1,249,280
Expenditures During FY 14:	$315,388	$2,739,346	$1,190,005
Per Capita Revenue:	$293	$478	$340
Per Capita Expenditures:	$273	$457	$327
Operating Income (loss):	$23,065	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	449.38%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,417,293	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,228	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Danville City

Unit Code: 092/030/30 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$52,033,563
Equalized Assessed Valuation:	$288,747,085
Population:	32,649
Employees:	
Full Time:	255
Part Time:	37
Salaries Paid:	$15,685,219

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,373,320	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$440	$513	$441
Revenue Collected During FY 14:	$37,667,526	$53,021,753	$40,071,062
Expenditures During FY 14:	$40,484,934	$50,940,085	$39,626,744
Per Capita Revenue:	$1,154	$1,047	$1,013
Per Capita Expenditures:	$1,240	$1,008	$967
Revenues over (under) Expenditures:	-$2,817,408	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	27.18%	54.88%	52.77%
Ending Fund Balance for FY 14:	$11,002,952	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$337	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,006,720	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$3,903,545	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,779,111	$81,108,167	$55,205,755
Per Capita Debt:	$361	$1,521	$1,337
General Obligation Debt over EAV:	2.91%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,439,900	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$289	$1,355	$1,126
Revenue Collected During FY 14:	$6,313,496	$22,088,329	$13,107,976
Expenditures During FY 14:	$5,981,094	$21,127,660	$12,128,269
Per Capita Revenue:	$193	$418	$307
Per Capita Expenditures:	$183	$399	$297
Operating Income (loss):	$332,402	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	160.09%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$9,575,246	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$293	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Darien City

Unit Code: 022/040/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,200,097
Equalized Assessed Valuation:	$784,469,766
Population:	22,086
Employees:	
Full Time:	70
Part Time:	17
Salaries Paid:	$6,594,742

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,983,317	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$226	$605	$440
Revenue Collected During FY 14:	$13,955,877	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,100,790	$5,491,101	$2,627,902
Per Capita Revenue:	$632	$812	$637
Per Capita Expenditures:	$503	$769	$619
Revenues over (under) Expenditures:	$2,855,087	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,115,532	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$186	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$266,185	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,761,115	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,137,764	$8,931,204	$2,656,302
Per Capita Debt:	$323	$1,369	$683
General Obligation Debt over EAV:	0.81%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,939,599	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$269	$1,598	$1,215
Revenue Collected During FY 14:	$6,110,963	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,532,005	$2,739,346	$1,190,005
Per Capita Revenue:	$277	$478	$340
Per Capita Expenditures:	$296	$457	$327
Operating Income (loss):	-$421,042	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	84.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,518,557	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$250	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Davis Village

Unit Code: 089/020/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,791,231
Equalized Assessed Valuation:	$2,712,781
Population:	677
Employees:	
Full Time:	1
Part Time:	16
Salaries Paid:	$72,912

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,295,264	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,913	$24,836	$493
Revenue Collected During FY 14:	$629,802	$369,367	$116,057
Expenditures During FY 14:	$736,161	$363,149	$110,784
Per Capita Revenue:	$930	$93,141	$321
Per Capita Expenditures:	$1,087	$94,207	$304
Revenues over (under) Expenditures:	-$106,359	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	160.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,181,256	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,745	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$874,655	$123,269	$26,022
Total Unrestricted Net Assets:	$317,648	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,786,120	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,638	$79,092	$947
Revenue Collected During FY 14:	$181,149	$321,951	$89,373
Expenditures During FY 14:	$158,307	$319,515	$97,232
Per Capita Revenue:	$268	$78,578	$229
Per Capita Expenditures:	$234	$76,774	$261
Operating Income (loss):	$22,842	$2,436	$
Ratio of Retained Earnings to Expenditures:	1147.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,816,611	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,683	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Davis Junction Village

Unit Code: 071/023/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$13,078,809
Equalized Assessed Valuation:	$30,110,609
Population:	1,848
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	$563,939

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,245,546	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,838	$605	$440
Revenue Collected During FY 14:	$655,471	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,958,974	$5,491,101	$2,627,902
Per Capita Revenue:	$355	$812	$637
Per Capita Expenditures:	$1,601	$769	$619
Revenues over (under) Expenditures:	-$2,303,503	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	99.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,949,299	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,596	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$537,711	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,411,588	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,266,055	$8,931,204	$2,656,302
Per Capita Debt:	$7,720	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,887,193	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,727	$1,598	$1,215
Revenue Collected During FY 14:	$4,049,352	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,643,532	$2,739,346	$1,190,005
Per Capita Revenue:	$2,191	$478	$340
Per Capita Expenditures:	$889	$457	$327
Operating Income (loss):	$2,405,820	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	564.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,285,757	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,025	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dawson Village

Unit Code: 083/040/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$736,750
Equalized Assessed Valuation:	$5,125,835
Population:	509
Employees:	
Full Time:	3
Part Time:	1
Salaries Paid:	$136,802

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$73,504	$332,008	$170,045
Per Capita Beginning Fund Balance:	$144	$24,836	$493
Revenue Collected During FY 14:	$132,378	$369,367	$116,057
Expenditures During FY 14:	$96,399	$363,149	$110,784
Per Capita Revenue:	$260	$93,141	$321
Per Capita Expenditures:	$189	$94,207	$304
Revenues over (under) Expenditures:	$35,979	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.08%	257.35%	167.68%
Ending Fund Balance for FY 14:	$107,083	$351,006	$180,864
Per Capita Ending Fund Balance:	$210	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,811	$123,269	$26,022
Total Unrestricted Net Assets:	$72,272	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$548,527	$609,493	$29,815
Per Capita Debt:	$1,078	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$380,117	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$747	$79,092	$947
Revenue Collected During FY 14:	$302,478	$321,951	$89,373
Expenditures During FY 14:	$343,975	$319,515	$97,232
Per Capita Revenue:	$594	$78,578	$229
Per Capita Expenditures:	$676	$76,774	$261
Operating Income (loss):	-$41,497	$2,436	$
Ratio of Retained Earnings to Expenditures:	99.14%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$341,020	$893,250	$392,538
Per Capita Ending Retained Earnings:	$670	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: De Pue Village

Unit Code: 006/035/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,414,125
Equalized Assessed Valuation:	$7,859,170
Population:	1,850
Employees:	
Full Time:	7
Part Time:	19
Salaries Paid:	$326,853

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$176,640	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$95	$605	$440
Revenue Collected During FY 14:	$2,066,052	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,487,582	$5,491,101	$2,627,902
Per Capita Revenue:	$1,117	$812	$637
Per Capita Expenditures:	$804	$769	$619
Revenues over (under) Expenditures:	$578,470	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$859,441	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$465	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$890,424	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$184,351	$8,931,204	$2,656,302
Per Capita Debt:	$100	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$351,456	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$190	$1,598	$1,215
Revenue Collected During FY 14:	$514,301	$2,867,651	$1,249,280
Expenditures During FY 14:	$463,703	$2,739,346	$1,190,005
Per Capita Revenue:	$278	$478	$340
Per Capita Expenditures:	$251	$457	$327
Operating Income (loss):	$50,598	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	63.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$293,723	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$159	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: De Soto Village

Unit Code: 039/025/32 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,434,507
Equalized Assessed Valuation:	$10,715,791
Population:	1,632
Employees:	
Full Time:	7
Part Time:	9
Salaries Paid:	$283,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$400,262	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$245	$605	$440
Revenue Collected During FY 14:	$615,224	$5,702,258	$2,724,997
Expenditures During FY 14:	$606,088	$5,491,101	$2,627,902
Per Capita Revenue:	$377	$812	$637
Per Capita Expenditures:	$371	$769	$619
Revenues over (under) Expenditures:	$9,136	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$402,610	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$247	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$78,574	$1,648,859	$607,219
Total Unrestricted Net Assets:	$296,496	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,528,419	$8,931,204	$2,656,302
Per Capita Debt:	$937	$1,369	$683
General Obligation Debt over EAV:	14.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,110,642	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,906	$1,598	$1,215
Revenue Collected During FY 14:	$505,715	$2,867,651	$1,249,280
Expenditures During FY 14:	$656,117	$2,739,346	$1,190,005
Per Capita Revenue:	$310	$478	$340
Per Capita Expenditures:	$402	$457	$327
Operating Income (loss):	-$150,402	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	452.21%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,967,028	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,818	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Decatur City

Unit Code: 055/020/30 **County:** Macon

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$197,786,853
Equalized Assessed Valuation:	$838,097,609
Population:	74,710
Employees:	
Full Time:	489
Part Time:	25
Salaries Paid:	$36,004,051

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,985,890	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$174	$513	$441
Revenue Collected During FY 14:	$70,493,357	$53,021,753	$40,071,062
Expenditures During FY 14:	$71,710,508	$50,940,085	$39,626,744
Per Capita Revenue:	$944	$1,047	$1,013
Per Capita Expenditures:	$960	$1,008	$967
Revenues over (under) Expenditures:	-$1,217,151	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	18.39%	54.88%	52.77%
Ending Fund Balance for FY 14:	$13,190,630	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$177	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$5,870,330	$66,708	$
Total Unreserved Funds:	$7,320,300	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,059,536	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$4,109,382	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$141,162,276	$81,108,167	$55,205,755
Per Capita Debt:	$1,889	$1,521	$1,337
General Obligation Debt over EAV:	11.49%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,340,391	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$125	$1,355	$1,126
Revenue Collected During FY 14:	$32,963,514	$22,088,329	$13,107,976
Expenditures During FY 14:	$28,741,112	$21,127,660	$12,128,269
Per Capita Revenue:	$441	$418	$307
Per Capita Expenditures:	$385	$399	$297
Operating Income (loss):	$4,222,402	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	40.71%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$11,700,596	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$157	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deer Creek Village

Unit Code: 090/020/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,387,200
Equalized Assessed Valuation:	$6,222,743
Population:	704
Employees:	
Full Time:	3
Part Time:	14
Salaries Paid:	$204,954

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,265,051	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,797	$24,836	$493
Revenue Collected During FY 14:	$748,648	$369,367	$116,057
Expenditures During FY 14:	$713,586	$363,149	$110,784
Per Capita Revenue:	$1,063	$93,141	$321
Per Capita Expenditures:	$1,014	$94,207	$304
Revenues over (under) Expenditures:	$35,062	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	176.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,259,968	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,790	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$185,693	$123,269	$26,022
Total Unrestricted Net Assets:	$227,665	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$180,965	$609,493	$29,815
Per Capita Debt:	$257	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,129,380	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,604	$79,092	$947
Revenue Collected During FY 14:	$160,383	$321,951	$89,373
Expenditures During FY 14:	$202,793	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$288	$76,774	$261
Operating Income (loss):	-$42,410	$2,436	$
Ratio of Retained Earnings to Expenditures:	553.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,122,115	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,594	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deer Grove Village

Unit Code: 098/020/32 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$33,550
Equalized Assessed Valuation:	$527,244
Population:	48
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$2,960

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,622	$332,008	$170,045
Per Capita Beginning Fund Balance:	$909	$24,836	$493
Revenue Collected During FY 14:	$12,891	$369,367	$116,057
Expenditures During FY 14:	$19,538	$363,149	$110,784
Per Capita Revenue:	$269	$93,141	$321
Per Capita Expenditures:	$407	$94,207	$304
Revenues over (under) Expenditures:	-$6,647	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	189.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	$36,975	$351,006	$180,864
Per Capita Ending Fund Balance:	$770	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$9,831	$6,426	$
Total Unreserved Funds:	$27,144	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Deer Park Village

Unit Code: 049/020/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,281,206
Equalized Assessed Valuation:	$234,854,227
Population:	3,300
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	$345,965

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,876,708	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$872	$605	$440
Revenue Collected During FY 14:	$4,403,555	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,364,666	$5,491,101	$2,627,902
Per Capita Revenue:	$1,334	$812	$637
Per Capita Expenditures:	$1,323	$769	$619
Revenues over (under) Expenditures:	$38,889	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,915,767	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$884	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$471,864	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,429,897	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,006	$8,931,204	$2,656,302
Per Capita Debt:	$4	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$45,506	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$14	$1,598	$1,215
Revenue Collected During FY 14:	$366,954	$2,867,651	$1,249,280
Expenditures During FY 14:	$404,184	$2,739,346	$1,190,005
Per Capita Revenue:	$111	$478	$340
Per Capita Expenditures:	$122	$457	$327
Operating Income (loss):	-$37,230	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	2.01%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,106	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Deerfield Village

Unit Code: 049/018/32 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$41,303,248
Equalized Assessed Valuation:	$1,228,417,175
Population:	18,408
Employees:	
Full Time:	110
Part Time:	12
Salaries Paid:	$10,378,483

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,724,542	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,180	$605	$440
Revenue Collected During FY 14:	$23,687,205	$5,702,258	$2,724,997
Expenditures During FY 14:	$19,240,993	$5,491,101	$2,627,902
Per Capita Revenue:	$1,287	$812	$637
Per Capita Expenditures:	$1,045	$769	$619
Revenues over (under) Expenditures:	$4,446,212	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	123.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$23,836,927	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,295	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,326,031	$1,648,859	$607,219
Total Unrestricted Net Assets:	$27,077,751	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$53,215,000	$8,931,204	$2,656,302
Per Capita Debt:	$2,891	$1,369	$683
General Obligation Debt over EAV:	4.33%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$29,558,079	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,606	$1,598	$1,215
Revenue Collected During FY 14:	$8,491,317	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,809,247	$2,739,346	$1,190,005
Per Capita Revenue:	$461	$478	$340
Per Capita Expenditures:	$587	$457	$327
Operating Income (loss):	-$2,317,930	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	268.82%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$29,057,168	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,579	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Dekalb City

Unit Code: 019/015/30 **County:** Dekalb

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$76,448,280
Equalized Assessed Valuation:	$485,923,623
Population:	44,030
Employees:	
Full Time:	190
Part Time:	60
Salaries Paid:	$17,542,338

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,420,943	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$396	$513	$441
Revenue Collected During FY 14:	$44,393,334	$53,021,753	$40,071,062
Expenditures During FY 14:	$40,811,978	$50,940,085	$39,626,744
Per Capita Revenue:	$1,008	$1,047	$1,013
Per Capita Expenditures:	$927	$1,008	$967
Revenues over (under) Expenditures:	$3,581,356	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	43.35%	54.88%	52.77%
Ending Fund Balance for FY 14:	$17,691,721	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$402	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,764,636	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$11,899,046	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$49,168,328	$81,108,167	$55,205,755
Per Capita Debt:	$1,117	$1,521	$1,337
General Obligation Debt over EAV:	6.58%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$52,828,380	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,200	$1,355	$1,126
Revenue Collected During FY 14:	$8,008,439	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,248,017	$21,127,660	$12,128,269
Per Capita Revenue:	$182	$418	$307
Per Capita Expenditures:	$165	$399	$297
Operating Income (loss):	$760,422	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	743.93%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$53,920,184	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,225	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deland Village

Unit Code: 074/030/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$580,819
Equalized Assessed Valuation:	$3,920,213
Population:	446
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$57,291

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$254,757	$332,008	$170,045
Per Capita Beginning Fund Balance:	$571	$24,836	$493
Revenue Collected During FY 14:	$145,109	$369,367	$116,057
Expenditures During FY 14:	$188,272	$363,149	$110,784
Per Capita Revenue:	$325	$93,141	$321
Per Capita Expenditures:	$422	$94,207	$304
Revenues over (under) Expenditures:	-$43,163	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	133.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	$250,878	$351,006	$180,864
Per Capita Ending Fund Balance:	$563	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,121	$123,269	$26,022
Total Unrestricted Net Assets:	$209,757	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$138,831	$609,493	$29,815
Per Capita Debt:	$311	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$413,292	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$927	$79,092	$947
Revenue Collected During FY 14:	$91,636	$321,951	$89,373
Expenditures During FY 14:	$136,075	$319,515	$97,232
Per Capita Revenue:	$205	$78,578	$229
Per Capita Expenditures:	$305	$76,774	$261
Operating Income (loss):	-$44,439	$2,436	$
Ratio of Retained Earnings to Expenditures:	271.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$368,853	$893,250	$392,538
Per Capita Ending Retained Earnings:	$827	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Delavan City

Unit Code: 090/025/30 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,938,176
Equalized Assessed Valuation:	$17,557,309
Population:	1,689
Employees:	
Full Time:	7
Part Time:	4
Salaries Paid:	$349,686

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$938,529	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$556	$605	$440
Revenue Collected During FY 14:	$699,544	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,127,496	$5,491,101	$2,627,902
Per Capita Revenue:	$414	$812	$637
Per Capita Expenditures:	$668	$769	$619
Revenues over (under) Expenditures:	-$427,952	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	45.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$514,577	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$305	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$139,583	$1,648,859	$607,219
Total Unrestricted Net Assets:	$183,305	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$28,724	$8,931,204	$2,656,302
Per Capita Debt:	$17	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,625,683	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$963	$1,598	$1,215
Revenue Collected During FY 14:	$642,042	$2,867,651	$1,249,280
Expenditures During FY 14:	$413,939	$2,739,346	$1,190,005
Per Capita Revenue:	$380	$478	$340
Per Capita Expenditures:	$245	$457	$327
Operating Income (loss):	$228,103	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	446.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,849,786	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,095	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Des Plaines City

Unit Code: 016/140/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$149,736,988
Equalized Assessed Valuation:	$1,697,287,344
Population:	58,364
Employees:	
Full Time:	355
Part Time:	14
Salaries Paid:	$34,496,459

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,604,276	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,073	$513	$441
Revenue Collected During FY 14:	$100,412,119	$53,021,753	$40,071,062
Expenditures During FY 14:	$85,364,801	$50,940,085	$39,626,744
Per Capita Revenue:	$1,720	$1,047	$1,013
Per Capita Expenditures:	$1,463	$1,008	$967
Revenues over (under) Expenditures:	$15,047,318	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	69.15%	54.88%	52.77%
Ending Fund Balance for FY 14:	$59,029,684	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,011	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,201,606	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$66,858,881	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$47,013,783	$81,108,167	$55,205,755
Per Capita Debt:	$806	$1,521	$1,337
General Obligation Debt over EAV:	2.42%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,853,404	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$546	$1,355	$1,126
Revenue Collected During FY 14:	$18,973,795	$22,088,329	$13,107,976
Expenditures During FY 14:	$21,665,197	$21,127,660	$12,128,269
Per Capita Revenue:	$325	$418	$307
Per Capita Expenditures:	$371	$399	$297
Operating Income (loss):	-$2,691,402	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	135.91%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$29,446,244	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$505	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Detroit Village

Unit Code: 075/020/32 **County:** Pike

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$11,080
Equalized Assessed Valuation:	$516,753
Population:	83
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$82,975	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,000	$24,836	$493
Revenue Collected During FY 14:	$16,928	$369,367	$116,057
Expenditures During FY 14:	$11,080	$363,149	$110,784
Per Capita Revenue:	$204	$93,141	$321
Per Capita Expenditures:	$133	$94,207	$304
Revenues over (under) Expenditures:	$5,848	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	664.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$73,613	$351,006	$180,864
Per Capita Ending Fund Balance:	$887	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$89,839	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dewitt Village

Unit Code: 020/015/32 **County:** Dewitt

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $327,000

Equalized Assessed Valuation: $1,537,732

Population: 184

Employees:

Full Time:

Part Time: 10

Salaries Paid: $9,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$60,606	$332,008	$170,045
Per Capita Beginning Fund Balance:	$329	$24,836	$493
Revenue Collected During FY 14:	$62,286	$369,367	$116,057
Expenditures During FY 14:	$50,208	$363,149	$110,784
Per Capita Revenue:	$339	$93,141	$321
Per Capita Expenditures:	$273	$94,207	$304
Revenues over (under) Expenditures:	$12,078	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	97.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$48,765	$351,006	$180,864
Per Capita Ending Fund Balance:	$265	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,450	$123,269	$26,022
Total Unrestricted Net Assets:	$332	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$79,234	$609,493	$29,815
Per Capita Debt:	$431	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$315,212	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,713	$79,092	$947
Revenue Collected During FY 14:	$42,614	$321,951	$89,373
Expenditures During FY 14:	$82,133	$319,515	$97,232
Per Capita Revenue:	$232	$78,578	$229
Per Capita Expenditures:	$446	$76,774	$261
Operating Income (loss):	-$39,519	$2,436	$
Ratio of Retained Earnings to Expenditures:	395.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$324,612	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,764	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Diamond Village

Unit Code: 032/030/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,298,300
Equalized Assessed Valuation:	$42,824,551
Population:	2,500
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	$347,857

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,340,709	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$936	$605	$440
Revenue Collected During FY 14:	$1,252,676	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,237,503	$5,491,101	$2,627,902
Per Capita Revenue:	$501	$812	$637
Per Capita Expenditures:	$495	$769	$619
Revenues over (under) Expenditures:	$15,173	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	190.37%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,355,882	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$942	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,258	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,336,624	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,128,961	$8,931,204	$2,656,302
Per Capita Debt:	$2,852	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,069,847	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,228	$1,598	$1,215
Revenue Collected During FY 14:	$1,387,552	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,352,952	$2,739,346	$1,190,005
Per Capita Revenue:	$555	$478	$340
Per Capita Expenditures:	$541	$457	$327
Operating Income (loss):	$34,600	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	229.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,104,447	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,242	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,899,700
Equalized Assessed Valuation:	$8,177,378
Population:	617
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$110,629

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,622,260	$332,008	$170,045
Per Capita Beginning Fund Balance:	$4,250	$24,836	$493
Revenue Collected During FY 14:	$733,867	$369,367	$116,057
Expenditures During FY 14:	$553,062	$363,149	$110,784
Per Capita Revenue:	$1,189	$93,141	$321
Per Capita Expenditures:	$896	$94,207	$304
Revenues over (under) Expenditures:	$180,805	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	521.84%	257.35%	167.68%
Ending Fund Balance for FY 14:	$2,886,109	$351,006	$180,864
Per Capita Ending Fund Balance:	$4,678	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$214,107	$123,269	$26,022
Total Unrestricted Net Assets:	$401,371	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$299,258	$609,493	$29,815
Per Capita Debt:	$485	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$699,097	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,133	$79,092	$947
Revenue Collected During FY 14:	$175,125	$321,951	$89,373
Expenditures During FY 14:	$225,034	$319,515	$97,232
Per Capita Revenue:	$284	$78,578	$229
Per Capita Expenditures:	$365	$76,774	$261
Operating Income (loss):	-$49,909	$2,436	$
Ratio of Retained Earnings to Expenditures:	288.48%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$649,188	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,052	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Divernon Village

Unit Code: 083/045/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,348,750
Equalized Assessed Valuation:	$15,777,611
Population:	1,172
Employees:	
Full Time:	8
Part Time:	22
Salaries Paid:	$378,585

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$135,492	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$116	$605	$440
Revenue Collected During FY 14:	$461,369	$5,702,258	$2,724,997
Expenditures During FY 14:	$467,201	$5,491,101	$2,627,902
Per Capita Revenue:	$394	$812	$637
Per Capita Expenditures:	$399	$769	$619
Revenues over (under) Expenditures:	-$5,832	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	80.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$377,292	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$322	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$161,184	$1,648,859	$607,219
Total Unrestricted Net Assets:	$216,108	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$473,478	$8,931,204	$2,656,302
Per Capita Debt:	$404	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,096,827	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,789	$1,598	$1,215
Revenue Collected During FY 14:	$1,652,586	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,600,482	$2,739,346	$1,190,005
Per Capita Revenue:	$1,410	$478	$340
Per Capita Expenditures:	$1,366	$457	$327
Operating Income (loss):	$52,104	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	101.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,630,315	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,391	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dix Village

Unit Code: 041/025/32 **County:** Jefferson

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$144,717
Equalized Assessed Valuation:	$3,807,082
Population:	500
Employees:	
Full Time:	10
Part Time:	
Salaries Paid:	$12,823

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,448	$332,008	$170,045
Per Capita Beginning Fund Balance:	$275	$24,836	$493
Revenue Collected During FY 14:	$140,668	$369,367	$116,057
Expenditures During FY 14:	$144,717	$363,149	$110,784
Per Capita Revenue:	$281	$93,141	$321
Per Capita Expenditures:	$289	$94,207	$304
Revenues over (under) Expenditures:	-$4,049	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	92.18%	257.35%	167.68%
Ending Fund Balance for FY 14:	$133,399	$351,006	$180,864
Per Capita Ending Fund Balance:	$267	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	-$4,031	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dixon City

Unit Code: 052/025/30 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,946,052
Equalized Assessed Valuation:	$172,999,892
Population:	16,000
Employees:	
Full Time:	100
Part Time:	15
Salaries Paid:	$5,979,269

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$41,833,892	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,615	$605	$440
Revenue Collected During FY 14:	$12,695,841	$5,702,258	$2,724,997
Expenditures During FY 14:	$24,928,734	$5,491,101	$2,627,902
Per Capita Revenue:	$793	$812	$637
Per Capita Expenditures:	$1,558	$769	$619
Revenues over (under) Expenditures:	-$12,232,893	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	59.69%	90.40%	74.76%
Ending Fund Balance for FY 14:	$14,879,808	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$930	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,547,266	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,403,368	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,279,825	$8,931,204	$2,656,302
Per Capita Debt:	$1,330	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$15,233,638	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$952	$1,598	$1,215
Revenue Collected During FY 14:	$5,488,799	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,208,264	$2,739,346	$1,190,005
Per Capita Revenue:	$343	$478	$340
Per Capita Expenditures:	$326	$457	$327
Operating Income (loss):	$280,535	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	297.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,514,173	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$970	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dongola Village

Unit Code: 091/025/32 **County:** Union

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$769,600
Equalized Assessed Valuation:	$3,869,396
Population:	726
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$169,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,870	$332,008	$170,045
Per Capita Beginning Fund Balance:	$40	$24,836	$493
Revenue Collected During FY 14:	$269,485	$369,367	$116,057
Expenditures During FY 14:	$291,115	$363,149	$110,784
Per Capita Revenue:	$371	$93,141	$321
Per Capita Expenditures:	$401	$94,207	$304
Revenues over (under) Expenditures:	-$21,630	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-0.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$206	$351,006	$180,864
Per Capita Ending Fund Balance:	$	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$92,656	$123,269	$26,022
Total Unrestricted Net Assets:	-$92,862	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,229,465	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,693	$79,092	$947
Revenue Collected During FY 14:	$242,763	$321,951	$89,373
Expenditures During FY 14:	$312,624	$319,515	$97,232
Per Capita Revenue:	$334	$78,578	$229
Per Capita Expenditures:	$431	$76,774	$261
Operating Income (loss):	-$69,861	$2,436	$
Ratio of Retained Earnings to Expenditures:	370.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,159,604	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,597	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Donnellson Village

Unit Code: 068/025/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$441,750
Equalized Assessed Valuation:	$845,677
Population:	210
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$32,972

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$69,636	$332,008	$170,045
Per Capita Beginning Fund Balance:	$332	$24,836	$493
Revenue Collected During FY 14:	$82,558	$369,367	$116,057
Expenditures During FY 14:	$92,579	$363,149	$110,784
Per Capita Revenue:	$393	$93,141	$321
Per Capita Expenditures:	$441	$94,207	$304
Revenues over (under) Expenditures:	-$10,021	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	65.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$60,615	$351,006	$180,864
Per Capita Ending Fund Balance:	$289	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,052	$123,269	$26,022
Total Unrestricted Net Assets:	$48,563	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$410,532	$609,493	$29,815
Per Capita Debt:	$1,955	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,227,633	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,846	$79,092	$947
Revenue Collected During FY 14:	$129,364	$321,951	$89,373
Expenditures During FY 14:	$155,511	$319,515	$97,232
Per Capita Revenue:	$616	$78,578	$229
Per Capita Expenditures:	$741	$76,774	$261
Operating Income (loss):	-$26,147	$2,436	$
Ratio of Retained Earnings to Expenditures:	771.96%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,200,486	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,717	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Donovan Village

Unit Code: 038/050/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$252,620
Equalized Assessed Valuation:	$2,043,718
Population:	304
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$15,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$231,162	$332,008	$170,045
Per Capita Beginning Fund Balance:	$760	$24,836	$493
Revenue Collected During FY 14:	$99,856	$369,367	$116,057
Expenditures During FY 14:	$106,795	$363,149	$110,784
Per Capita Revenue:	$328	$93,141	$321
Per Capita Expenditures:	$351	$94,207	$304
Revenues over (under) Expenditures:	-$6,939	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	209.96%	257.35%	167.68%
Ending Fund Balance for FY 14:	$224,223	$351,006	$180,864
Per Capita Ending Fund Balance:	$738	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$224,223	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$32,500	$609,493	$29,815
Per Capita Debt:	$107	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$21,334	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$70	$79,092	$947
Revenue Collected During FY 14:	$38,713	$321,951	$89,373
Expenditures During FY 14:	$51,502	$319,515	$97,232
Per Capita Revenue:	$127	$78,578	$229
Per Capita Expenditures:	$169	$76,774	$261
Operating Income (loss):	-$12,789	$2,436	$
Ratio of Retained Earnings to Expenditures:	-66.26%	404.33%	318.12%
Ending Retained Earnings for FY 14:	-$34,123	$893,250	$392,538
Per Capita Ending Retained Earnings:	-$112	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dorchester Village

Unit Code: 056/035/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$117,800
Equalized Assessed Valuation:	$1,125,652
Population:	151
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$18,386

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$105,656	$332,008	$170,045
Per Capita Beginning Fund Balance:	$700	$24,836	$493
Revenue Collected During FY 14:	$31,036	$369,367	$116,057
Expenditures During FY 14:	$26,373	$363,149	$110,784
Per Capita Revenue:	$206	$93,141	$321
Per Capita Expenditures:	$175	$94,207	$304
Revenues over (under) Expenditures:	$4,663	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	177.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,910	$351,006	$180,864
Per Capita Ending Fund Balance:	$311	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,998	$123,269	$26,022
Total Unrestricted Net Assets:	$35,912	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$224,481	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,487	$79,092	$947
Revenue Collected During FY 14:	$89,936	$321,951	$89,373
Expenditures During FY 14:	$96,363	$319,515	$97,232
Per Capita Revenue:	$596	$78,578	$229
Per Capita Expenditures:	$638	$76,774	$261
Operating Income (loss):	-$6,427	$2,436	$
Ratio of Retained Earnings to Expenditures:	292.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$281,463	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,864	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dover Village

Unit Code: 006/040/32 **County:** Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $85,525

Equalized Assessed Valuation: $1,075,272

Population: 172

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$83,282	$332,008	$170,045
Per Capita Beginning Fund Balance:	$484	$24,836	$493
Revenue Collected During FY 14:	$76,562	$369,367	$116,057
Expenditures During FY 14:	$47,682	$363,149	$110,784
Per Capita Revenue:	$445	$93,141	$321
Per Capita Expenditures:	$277	$94,207	$304
Revenues over (under) Expenditures:	$28,880	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	213.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$101,930	$351,006	$180,864
Per Capita Ending Fund Balance:	$593	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,720	$123,269	$26,022
Total Unrestricted Net Assets:	$79,210	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$95,826	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$557	$79,092	$947
Revenue Collected During FY 14:	$33,215	$321,951	$89,373
Expenditures During FY 14:	$42,762	$319,515	$97,232
Per Capita Revenue:	$193	$78,578	$229
Per Capita Expenditures:	$249	$76,774	$261
Operating Income (loss):	-$9,547	$2,436	$
Ratio of Retained Earnings to Expenditures:	229.69%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$98,222	$893,250	$392,538
Per Capita Ending Retained Earnings:	$571	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dowell Village

Unit Code: 039/030/32 **County:** Jackson

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$643,065
Equalized Assessed Valuation:	$711,238
Population:	441
Employees:	
Full Time:	3
Part Time:	2
Salaries Paid:	$111,624

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$415,694	$332,008	$170,045
Per Capita Beginning Fund Balance:	$943	$24,836	$493
Revenue Collected During FY 14:	$213,544	$369,367	$116,057
Expenditures During FY 14:	$266,016	$363,149	$110,784
Per Capita Revenue:	$484	$93,141	$321
Per Capita Expenditures:	$603	$94,207	$304
Revenues over (under) Expenditures:	-$52,472	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	150.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$401,056	$351,006	$180,864
Per Capita Ending Fund Balance:	$909	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,824	$123,269	$26,022
Total Unrestricted Net Assets:	$264,352	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$729,980	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,655	$79,092	$947
Revenue Collected During FY 14:	$359,303	$321,951	$89,373
Expenditures During FY 14:	$359,554	$319,515	$97,232
Per Capita Revenue:	$815	$78,578	$229
Per Capita Expenditures:	$815	$76,774	$261
Operating Income (loss):	-$251	$2,436	$
Ratio of Retained Earnings to Expenditures:	192.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$691,895	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,569	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Downers Grove Village

Unit Code: 022/042/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$139,133,222
Equalized Assessed Valuation:	$2,045,521,416
Population:	49,670
Employees:	
Full Time:	320
Part Time:	73
Salaries Paid:	$27,826,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$25,690,647	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$517	$513	$441
Revenue Collected During FY 14:	$50,584,198	$53,021,753	$40,071,062
Expenditures During FY 14:	$48,491,726	$50,940,085	$39,626,744
Per Capita Revenue:	$1,018	$1,047	$1,013
Per Capita Expenditures:	$976	$1,008	$967
Revenues over (under) Expenditures:	$2,092,472	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	51.44%	54.88%	52.77%
Ending Fund Balance for FY 14:	$24,946,277	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$502	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,127,238	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$16,391,296	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$79,650,000	$81,108,167	$55,205,755
Per Capita Debt:	$1,604	$1,521	$1,337
General Obligation Debt over EAV:	3.89%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,411,802	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$955	$1,355	$1,126
Revenue Collected During FY 14:	$19,213,984	$22,088,329	$13,107,976
Expenditures During FY 14:	$16,545,786	$21,127,660	$12,128,269
Per Capita Revenue:	$387	$418	$307
Per Capita Expenditures:	$333	$399	$297
Operating Income (loss):	$2,668,198	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	300.86%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$49,780,000	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,002	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Downs Village

Unit Code: 064/055/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,676,955
Equalized Assessed Valuation:	$14,144,029
Population:	1,005
Employees:	
Full Time:	1
Part Time:	28
Salaries Paid:	$134,633

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$862,594	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$858	$605	$440
Revenue Collected During FY 14:	$621,696	$5,702,258	$2,724,997
Expenditures During FY 14:	$600,023	$5,491,101	$2,627,902
Per Capita Revenue:	$619	$812	$637
Per Capita Expenditures:	$597	$769	$619
Revenues over (under) Expenditures:	$21,673	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	124.56%	90.40%	74.76%
Ending Fund Balance for FY 14:	$747,370	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$744	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$554,598	$1,648,859	$607,219
Total Unrestricted Net Assets:	$564,724	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,695,475	$8,931,204	$2,656,302
Per Capita Debt:	$5,667	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,705,042	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,677	$1,598	$1,215
Revenue Collected During FY 14:	$373,092	$2,867,651	$1,249,280
Expenditures During FY 14:	$605,475	$2,739,346	$1,190,005
Per Capita Revenue:	$371	$478	$340
Per Capita Expenditures:	$602	$457	$327
Operating Income (loss):	-$232,383	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	926.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,609,556	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,582	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Du Bois Village

Unit Code: 095/020/32 **County:** Washington

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$386,315
Equalized Assessed Valuation:	$1,753,369
Population:	225
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$14,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$63,181	$332,008	$170,045
Per Capita Beginning Fund Balance:	$281	$24,836	$493
Revenue Collected During FY 14:	$68,511	$369,367	$116,057
Expenditures During FY 14:	$50,636	$363,149	$110,784
Per Capita Revenue:	$304	$93,141	$321
Per Capita Expenditures:	$225	$94,207	$304
Revenues over (under) Expenditures:	$17,875	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	160.08%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,056	$351,006	$180,864
Per Capita Ending Fund Balance:	$360	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,249	$123,269	$26,022
Total Unrestricted Net Assets:	$74,807	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$88,000	$609,493	$29,815
Per Capita Debt:	$391	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$632,639	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,812	$79,092	$947
Revenue Collected During FY 14:	$70,012	$321,951	$89,373
Expenditures During FY 14:	$113,318	$319,515	$97,232
Per Capita Revenue:	$311	$78,578	$229
Per Capita Expenditures:	$504	$76,774	$261
Operating Income (loss):	-$43,306	$2,436	$
Ratio of Retained Earnings to Expenditures:	520.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$589,333	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,619	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Du Quoin City

Unit Code: 073/015/30 **County:** Perry

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,445,950
Equalized Assessed Valuation:	$41,563,177
Population:	6,084
Employees:	
Full Time:	38
Part Time:	17
Salaries Paid:	$2,524,286

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,317,439	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$874	$605	$440
Revenue Collected During FY 14:	$5,253,806	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,159,630	$5,491,101	$2,627,902
Per Capita Revenue:	$864	$812	$637
Per Capita Expenditures:	$848	$769	$619
Revenues over (under) Expenditures:	$94,176	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.78%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,742,720	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$286	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,402,127	$1,648,859	$607,219
Total Unrestricted Net Assets:	$340,593	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,609,851	$8,931,204	$2,656,302
Per Capita Debt:	$922	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,291,141	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$541	$1,598	$1,215
Revenue Collected During FY 14:	$2,508,583	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,584,826	$2,739,346	$1,190,005
Per Capita Revenue:	$412	$478	$340
Per Capita Expenditures:	$425	$457	$327
Operating Income (loss):	-$76,243	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	131.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,402,756	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$559	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dunfermline Village

Unit Code: 029/040/32 **County:** Fulton

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$85,001
Equalized Assessed Valuation:	$2,362,598
Population:	300
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$4,207

Blended Component Units

Number Submitted = 1

Dunfermline Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$155,606	$332,008	$170,045
Per Capita Beginning Fund Balance:	$519	$24,836	$493
Revenue Collected During FY 14:	$62,197	$369,367	$116,057
Expenditures During FY 14:	$80,854	$363,149	$110,784
Per Capita Revenue:	$207	$93,141	$321
Per Capita Expenditures:	$270	$94,207	$304
Revenues over (under) Expenditures:	-$18,657	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	169.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$136,949	$351,006	$180,864
Per Capita Ending Fund Balance:	$456	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$136,949	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dunlap Village

Unit Code: 072/030/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,034,730
Equalized Assessed Valuation:	$34,398,517
Population:	1,386
Employees:	
Full Time:	2
Part Time:	17
Salaries Paid:	$148,684

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$884,253	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$638	$605	$440
Revenue Collected During FY 14:	$443,836	$5,702,258	$2,724,997
Expenditures During FY 14:	$355,473	$5,491,101	$2,627,902
Per Capita Revenue:	$320	$812	$637
Per Capita Expenditures:	$256	$769	$619
Revenues over (under) Expenditures:	$88,363	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	273.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$972,616	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$702	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$972,616	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,449,320	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,767	$1,598	$1,215
Revenue Collected During FY 14:	$411,281	$2,867,651	$1,249,280
Expenditures During FY 14:	$369,206	$2,739,346	$1,190,005
Per Capita Revenue:	$297	$478	$340
Per Capita Expenditures:	$266	$457	$327
Operating Income (loss):	$42,075	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	674.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,491,395	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,798	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dupo Village

Unit Code: 088/040/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,184,635
Equalized Assessed Valuation:	$36,178,616
Population:	4,138
Employees:	
Full Time:	22
Part Time:	9
Salaries Paid:	$1,263,534

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,823,028	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$682	$605	$440
Revenue Collected During FY 14:	$2,843,689	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,214,325	$5,491,101	$2,627,902
Per Capita Revenue:	$687	$812	$637
Per Capita Expenditures:	$535	$769	$619
Revenues over (under) Expenditures:	$629,364	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	150.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,322,273	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$803	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$3,322,273	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,244,471	$8,931,204	$2,656,302
Per Capita Debt:	$301	$1,369	$683
General Obligation Debt over EAV:	1.62%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,827,411	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,650	$1,598	$1,215
Revenue Collected During FY 14:	$3,032,747	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,759,508	$2,739,346	$1,190,005
Per Capita Revenue:	$733	$478	$340
Per Capita Expenditures:	$667	$457	$327
Operating Income (loss):	$273,239	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	255.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,052,329	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,704	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Durand Village

Unit Code: 101/015/32 **County:** Winnebago

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,219,529
Equalized Assessed Valuation:	$17,458,913
Population:	1,443
Employees:	
Full Time:	4
Part Time:	14
Salaries Paid:	$247,388

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$945,776	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$655	$605	$440
Revenue Collected During FY 14:	$612,984	$5,702,258	$2,724,997
Expenditures During FY 14:	$421,639	$5,491,101	$2,627,902
Per Capita Revenue:	$425	$812	$637
Per Capita Expenditures:	$292	$769	$619
Revenues over (under) Expenditures:	$191,345	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	269.69%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,137,121	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$788	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$196,786	$1,648,859	$607,219
Total Unrestricted Net Assets:	$940,335	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,535,270	$8,931,204	$2,656,302
Per Capita Debt:	$1,064	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,783,600	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,236	$1,598	$1,215
Revenue Collected During FY 14:	$479,512	$2,867,651	$1,249,280
Expenditures During FY 14:	$412,960	$2,739,346	$1,190,005
Per Capita Revenue:	$332	$478	$340
Per Capita Expenditures:	$286	$457	$327
Operating Income (loss):	$66,552	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	448.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,850,152	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,282	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dwight Village

Unit Code: 053/030/32 **County:** Livingston

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,122,610
Equalized Assessed Valuation:	$65,247,172
Population:	4,260
Employees:	
Full Time:	21
Part Time:	21
Salaries Paid:	$1,306,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$872,987	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$205	$605	$440
Revenue Collected During FY 14:	$3,454,436	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,828,760	$5,491,101	$2,627,902
Per Capita Revenue:	$811	$812	$637
Per Capita Expenditures:	$664	$769	$619
Revenues over (under) Expenditures:	$625,676	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,185,983	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$278	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,033,148	$1,648,859	$607,219
Total Unrestricted Net Assets:	$835,898	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,695,143	$8,931,204	$2,656,302
Per Capita Debt:	$1,337	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,863,182	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,376	$1,598	$1,215
Revenue Collected During FY 14:	$1,782,552	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,461,955	$2,739,346	$1,190,005
Per Capita Revenue:	$418	$478	$340
Per Capita Expenditures:	$343	$457	$327
Operating Income (loss):	$320,597	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	426.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,238,182	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,464	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eagarville Village

Unit Code: 056/040/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$100,000
Equalized Assessed Valuation:	$956,117
Population:	127
Employees:	
Full Time:	
Part Time:	10,073
Salaries Paid:	$7,372

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,879	$332,008	$170,045
Per Capita Beginning Fund Balance:	$172	$24,836	$493
Revenue Collected During FY 14:	$26,739	$369,367	$116,057
Expenditures During FY 14:	$27,790	$363,149	$110,784
Per Capita Revenue:	$211	$93,141	$321
Per Capita Expenditures:	$219	$94,207	$304
Revenues over (under) Expenditures:	-$1,051	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	66.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$18,558	$351,006	$180,864
Per Capita Ending Fund Balance:	$146	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,409	$123,269	$26,022
Total Unrestricted Net Assets:	$11,149	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$589,733	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,644	$79,092	$947
Revenue Collected During FY 14:	$37,663	$321,951	$89,373
Expenditures During FY 14:	$54,956	$319,515	$97,232
Per Capita Revenue:	$297	$78,578	$229
Per Capita Expenditures:	$433	$76,774	$261
Operating Income (loss):	-$17,293	$2,436	$
Ratio of Retained Earnings to Expenditures:	1045.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$574,710	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,525	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Earlville City

Unit Code: 050/020/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,172,772
Equalized Assessed Valuation:	$16,584,783
Population:	1,701
Employees:	
Full Time:	6
Part Time:	5
Salaries Paid:	$428,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$292,402	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$172	$605	$440
Revenue Collected During FY 14:	$886,703	$5,702,258	$2,724,997
Expenditures During FY 14:	$747,219	$5,491,101	$2,627,902
Per Capita Revenue:	$521	$812	$637
Per Capita Expenditures:	$439	$769	$619
Revenues over (under) Expenditures:	$139,484	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$431,886	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$254	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$213,670	$1,648,859	$607,219
Total Unrestricted Net Assets:	$221,151	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,096,476	$8,931,204	$2,656,302
Per Capita Debt:	$1,232	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,501,938	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,647	$1,598	$1,215
Revenue Collected During FY 14:	$673,308	$2,867,651	$1,249,280
Expenditures During FY 14:	$665,296	$2,739,346	$1,190,005
Per Capita Revenue:	$396	$478	$340
Per Capita Expenditures:	$391	$457	$327
Operating Income (loss):	$8,012	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	677.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,509,950	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,651	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Alton Village

Unit Code: 057/030/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,856,000
Equalized Assessed Valuation:	$72,058,212
Population:	6,301
Employees:	
Full Time:	50
Part Time:	22
Salaries Paid:	$3,900,388

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,866,577	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$614	$605	$440
Revenue Collected During FY 14:	$6,271,185	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,977,542	$5,491,101	$2,627,902
Per Capita Revenue:	$995	$812	$637
Per Capita Expenditures:	$949	$769	$619
Revenues over (under) Expenditures:	$293,643	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	70.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,200,394	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$667	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,295,046	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,534,896	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,005,000	$8,931,204	$2,656,302
Per Capita Debt:	$794	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,972,075	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,107	$1,598	$1,215
Revenue Collected During FY 14:	$1,675,240	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,088,617	$2,739,346	$1,190,005
Per Capita Revenue:	$266	$478	$340
Per Capita Expenditures:	$331	$457	$327
Operating Income (loss):	-$413,377	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	320.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,692,963	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,062	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Brooklyn Village

Unit Code: 032/035/32 **County:** Grundy

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $37,528

Equalized Assessed Valuation: $1,880,270

Population: 106

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$166,753	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,573	$24,836	$493
Revenue Collected During FY 14:	$30,187	$369,367	$116,057
Expenditures During FY 14:	$18,704	$363,149	$110,784
Per Capita Revenue:	$285	$93,141	$321
Per Capita Expenditures:	$176	$94,207	$304
Revenues over (under) Expenditures:	$11,483	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	952.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$178,236	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,681	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,454	$123,269	$26,022
Total Unrestricted Net Assets:	$146,782	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Cape Girardeau Village

Unit Code: 002/012/32 **County:** Alexander

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $205,800

Equalized Assessed Valuation: $1,777,311

Population: 385

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: $26,274

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$138,683	$332,008	$170,045
Per Capita Beginning Fund Balance:	$360	$24,836	$493
Revenue Collected During FY 14:	$122,276	$369,367	$116,057
Expenditures During FY 14:	$75,502	$363,149	$110,784
Per Capita Revenue:	$318	$93,141	$321
Per Capita Expenditures:	$196	$94,207	$304
Revenues over (under) Expenditures:	$46,774	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	245.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$185,457	$351,006	$180,864
Per Capita Ending Fund Balance:	$482	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$77,305	$123,269	$26,022
Total Unrestricted Net Assets:	$108,152	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$279,000	$609,493	$29,815
Per Capita Debt:	$725	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$679,529	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,765	$79,092	$947
Revenue Collected During FY 14:	$35,404	$321,951	$89,373
Expenditures During FY 14:	$52,301	$319,515	$97,232
Per Capita Revenue:	$92	$78,578	$229
Per Capita Expenditures:	$136	$76,774	$261
Operating Income (loss):	-$16,897	$2,436	$
Ratio of Retained Earnings to Expenditures:	1266.96%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$662,632	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,721	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Carondelet Village

Unit Code: 088/045/32 **County:** St. Clair

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $195,029

Equalized Assessed Valuation: $2,101,854

Population: 499

Employees:

Full Time:

Part Time: 18

Salaries Paid: $46,246

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$108,230	$332,008	$170,045
Per Capita Beginning Fund Balance:	$217	$24,836	$493
Revenue Collected During FY 14:	$251,469	$369,367	$116,057
Expenditures During FY 14:	$195,029	$363,149	$110,784
Per Capita Revenue:	$504	$93,141	$321
Per Capita Expenditures:	$391	$94,207	$304
Revenues over (under) Expenditures:	$56,440	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	84.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$164,670	$351,006	$180,864
Per Capita Ending Fund Balance:	$330	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$164,010	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$199,054	$609,493	$29,815
Per Capita Debt:	$399	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Dubuque City

Unit Code: 043/015/30 **County:** Jo Daviess

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,244,770

Equalized Assessed Valuation: $29,599,896

Population: 1,704

Employees:

Full Time: 12

Part Time: 56

Salaries Paid: $681,017

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$475,718	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$279	$605	$440
Revenue Collected During FY 14:	$1,552,972	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,548,755	$5,491,101	$2,627,902
Per Capita Revenue:	$911	$812	$637
Per Capita Expenditures:	$909	$769	$619
Revenues over (under) Expenditures:	$4,217	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$541,054	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$318	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$169,142	$35,498	$
Total Unreserved Funds:	$371,912	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$243,599	$8,931,204	$2,656,302
Per Capita Debt:	$143	$1,369	$683
General Obligation Debt over EAV:	0.08%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$512,359	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$301	$1,598	$1,215
Revenue Collected During FY 14:	$525,150	$2,867,651	$1,249,280
Expenditures During FY 14:	$556,404	$2,739,346	$1,190,005
Per Capita Revenue:	$308	$478	$340
Per Capita Expenditures:	$327	$457	$327
Operating Income (loss):	-$31,254	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	47.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$265,945	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$156	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Dundee Village

Unit Code: 045/030/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,526,729
Equalized Assessed Valuation:	$86,821,791
Population:	2,860
Employees:	
Full Time:	30
Part Time:	8
Salaries Paid:	$2,480,205

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,236,427	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$3,230	$605	$440
Revenue Collected During FY 14:	$7,555,281	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,429,537	$5,491,101	$2,627,902
Per Capita Revenue:	$2,642	$812	$637
Per Capita Expenditures:	$2,947	$769	$619
Revenues over (under) Expenditures:	-$874,256	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	106.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,987,060	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$3,142	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,384,386	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$10,045,207	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$28,752,748	$8,931,204	$2,656,302
Per Capita Debt:	$10,053	$1,369	$683
General Obligation Debt over EAV:	8.18%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,719,603	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,748	$1,598	$1,215
Revenue Collected During FY 14:	$2,045,902	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,356,314	$2,739,346	$1,190,005
Per Capita Revenue:	$715	$478	$340
Per Capita Expenditures:	$824	$457	$327
Operating Income (loss):	-$310,412	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	485.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,449,505	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,003	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Galesburg Village

Unit Code: 048/020/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,641,730
Equalized Assessed Valuation:	$9,816,148
Population:	812
Employees:	
Full Time:	2
Part Time:	37
Salaries Paid:	$118,308

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$140,587	$332,008	$170,045
Per Capita Beginning Fund Balance:	$173	$24,836	$493
Revenue Collected During FY 14:	$316,065	$369,367	$116,057
Expenditures During FY 14:	$653,302	$363,149	$110,784
Per Capita Revenue:	$389	$93,141	$321
Per Capita Expenditures:	$805	$94,207	$304
Revenues over (under) Expenditures:	-$337,237	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	21.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$137,818	$351,006	$180,864
Per Capita Ending Fund Balance:	$170	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,713	$123,269	$26,022
Total Unrestricted Net Assets:	$86,105	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,753,236	$609,493	$29,815
Per Capita Debt:	$2,159	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,221,077	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,504	$79,092	$947
Revenue Collected During FY 14:	$342,037	$321,951	$89,373
Expenditures During FY 14:	$356,196	$319,515	$97,232
Per Capita Revenue:	$421	$78,578	$229
Per Capita Expenditures:	$439	$76,774	$261
Operating Income (loss):	-$14,159	$2,436	$
Ratio of Retained Earnings to Expenditures:	244.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$872,450	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,074	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Gillespie Village

Unit Code: 056/045/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$211,500
Equalized Assessed Valuation:	$3,051,648
Population:	270
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$16,575

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$500,702	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,854	$24,836	$493
Revenue Collected During FY 14:	$59,515	$369,367	$116,057
Expenditures During FY 14:	$32,795	$363,149	$110,784
Per Capita Revenue:	$220	$93,141	$321
Per Capita Expenditures:	$121	$94,207	$304
Revenues over (under) Expenditures:	$26,720	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1608.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$527,422	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,953	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,977	$123,269	$26,022
Total Unrestricted Net Assets:	$513,445	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$138,000	$609,493	$29,815
Per Capita Debt:	$511	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$340,364	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,261	$79,092	$947
Revenue Collected During FY 14:	$25,822	$321,951	$89,373
Expenditures During FY 14:	$41,456	$319,515	$97,232
Per Capita Revenue:	$96	$78,578	$229
Per Capita Expenditures:	$154	$76,774	$261
Operating Income (loss):	-$15,634	$2,436	$
Ratio of Retained Earnings to Expenditures:	783.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$324,730	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,203	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Hazel Crest Village

Unit Code: 016/160/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,534,842
Equalized Assessed Valuation:	$25,264,377
Population:	1,560
Employees:	
Full Time:	19
Part Time:	13
Salaries Paid:	$1,322,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$989,569	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$634	$605	$440
Revenue Collected During FY 14:	$2,261,530	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,599,423	$5,491,101	$2,627,902
Per Capita Revenue:	$1,450	$812	$637
Per Capita Expenditures:	$1,666	$769	$619
Revenues over (under) Expenditures:	-$337,893	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	24.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	$640,189	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$410	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$774,297	$1,648,859	$607,219
Total Unrestricted Net Assets:	$29,411	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$540,500	$8,931,204	$2,656,302
Per Capita Debt:	$346	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,997,579	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,486	$1,598	$1,215
Revenue Collected During FY 14:	$851,158	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,273,601	$2,739,346	$1,190,005
Per Capita Revenue:	$546	$478	$340
Per Capita Expenditures:	$816	$457	$327
Operating Income (loss):	-$422,443	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	517.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,586,623	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,222	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Moline City

Unit Code: 081/030/30 **County:** Rock Island

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,053,592
Equalized Assessed Valuation:	$253,570,643
Population:	21,302
Employees:	
Full Time:	172
Part Time:	22
Salaries Paid:	$10,841,663

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,478,079	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$351	$605	$440
Revenue Collected During FY 14:	$16,956,716	$5,702,258	$2,724,997
Expenditures During FY 14:	$16,249,162	$5,491,101	$2,627,902
Per Capita Revenue:	$796	$812	$637
Per Capita Expenditures:	$763	$769	$619
Revenues over (under) Expenditures:	$707,554	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,475,682	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$351	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,869,309	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,259,181	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$41,249,555	$8,931,204	$2,656,302
Per Capita Debt:	$1,936	$1,369	$683
General Obligation Debt over EAV:	12.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,039,207	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,457	$1,598	$1,215
Revenue Collected During FY 14:	$11,470,563	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,502,615	$2,739,346	$1,190,005
Per Capita Revenue:	$538	$478	$340
Per Capita Expenditures:	$493	$457	$327
Operating Income (loss):	$967,948	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	307.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$32,266,899	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,515	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Peoria City

Unit Code: 090/030/30 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,914,789
Equalized Assessed Valuation:	$425,951,937
Population:	23,402
Employees:	
Full Time:	181
Part Time:	104
Salaries Paid:	$12,246,198

Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,431,773	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$702	$605	$440
Revenue Collected During FY 14:	$36,567,236	$5,702,258	$2,724,997
Expenditures During FY 14:	$35,823,835	$5,491,101	$2,627,902
Per Capita Revenue:	$1,563	$812	$637
Per Capita Expenditures:	$1,531	$769	$619
Revenues over (under) Expenditures:	$743,401	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	43.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$15,415,306	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$659	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,734,707	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$31,276,780	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$118,138,270	$8,931,204	$2,656,302
Per Capita Debt:	$5,048	$1,369	$683
General Obligation Debt over EAV:	23.70%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,224,051	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,334	$1,598	$1,215
Revenue Collected During FY 14:	$8,660,556	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,170,319	$2,739,346	$1,190,005
Per Capita Revenue:	$370	$478	$340
Per Capita Expenditures:	$477	$457	$327
Operating Income (loss):	-$2,509,763	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	258.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$28,863,156	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,233	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Easton Village

Unit Code: 060/015/32 **County:** Mason

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $520,990

Equalized Assessed Valuation: $2,200,620

Population: 321

Employees:

Full Time:

Part Time: 16

Salaries Paid: $68,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$271,559	$332,008	$170,045
Per Capita Beginning Fund Balance:	$846	$24,836	$493
Revenue Collected During FY 14:	$139,488	$369,367	$116,057
Expenditures During FY 14:	$101,417	$363,149	$110,784
Per Capita Revenue:	$435	$93,141	$321
Per Capita Expenditures:	$316	$94,207	$304
Revenues over (under) Expenditures:	$38,071	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	305.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	$309,630	$351,006	$180,864
Per Capita Ending Fund Balance:	$965	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$174,676	$123,269	$26,022
Total Unrestricted Net Assets:	$134,954	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$114,553	$609,493	$29,815
Per Capita Debt:	$357	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$250,962	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$782	$79,092	$947
Revenue Collected During FY 14:	$102,347	$321,951	$89,373
Expenditures During FY 14:	$78,364	$319,515	$97,232
Per Capita Revenue:	$319	$78,578	$229
Per Capita Expenditures:	$244	$76,774	$261
Operating Income (loss):	$23,983	$2,436	$
Ratio of Retained Earnings to Expenditures:	350.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$274,945	$893,250	$392,538
Per Capita Ending Retained Earnings:	$857	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eddyville Village

Unit Code: 076/010/32 **County:** Pope

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $52,500

Equalized Assessed Valuation: $641,678

Population: 101

Employees:

Full Time:

Part Time: 10

Salaries Paid: $9,695

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$236,928	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,346	$24,836	$493
Revenue Collected During FY 14:	$42,358	$369,367	$116,057
Expenditures During FY 14:	$62,581	$363,149	$110,784
Per Capita Revenue:	$419	$93,141	$321
Per Capita Expenditures:	$620	$94,207	$304
Revenues over (under) Expenditures:	-$20,223	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	339.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	$212,754	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,106	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,418	$123,269	$26,022
Total Unrestricted Net Assets:	$111,871	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$112,000	$609,493	$29,815
Per Capita Debt:	$1,109	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$525,453	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,203	$79,092	$947
Revenue Collected During FY 14:	$23,575	$321,951	$89,373
Expenditures During FY 14:	$49,172	$319,515	$97,232
Per Capita Revenue:	$233	$78,578	$229
Per Capita Expenditures:	$487	$76,774	$261
Operating Income (loss):	-$25,597	$2,436	$
Ratio of Retained Earnings to Expenditures:	1029.03%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$505,995	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,010	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Edgewood Village

Unit Code: 025/025/32 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$517,700
Equalized Assessed Valuation:	$2,773,745
Population:	520
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$75,138

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$188,632	$332,008	$170,045
Per Capita Beginning Fund Balance:	$363	$24,836	$493
Revenue Collected During FY 14:	$181,389	$369,367	$116,057
Expenditures During FY 14:	$214,790	$363,149	$110,784
Per Capita Revenue:	$349	$93,141	$321
Per Capita Expenditures:	$413	$94,207	$304
Revenues over (under) Expenditures:	-$33,401	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	71.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$153,231	$351,006	$180,864
Per Capita Ending Fund Balance:	$295	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,429	$123,269	$26,022
Total Unrestricted Net Assets:	$107,802	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$170,000	$609,493	$29,815
Per Capita Debt:	$327	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$384,131	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$739	$79,092	$947
Revenue Collected During FY 14:	$120,928	$321,951	$89,373
Expenditures During FY 14:	$160,285	$319,515	$97,232
Per Capita Revenue:	$233	$78,578	$229
Per Capita Expenditures:	$308	$76,774	$261
Operating Income (loss):	-$39,357	$2,436	$
Ratio of Retained Earnings to Expenditures:	278.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$446,857	$893,250	$392,538
Per Capita Ending Retained Earnings:	$859	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Edinburg Village

Unit Code: 011/020/32 **County:** Christian

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $5,188,988

Equalized Assessed Valuation: $9,626,490

Population: 1,078

Employees:

Full Time: 7

Part Time: 16

Salaries Paid: $306,037

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$396,088	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$367	$605	$440
Revenue Collected During FY 14:	$328,212	$5,702,258	$2,724,997
Expenditures During FY 14:	$267,608	$5,491,101	$2,627,902
Per Capita Revenue:	$304	$812	$637
Per Capita Expenditures:	$248	$769	$619
Revenues over (under) Expenditures:	$60,604	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	170.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$456,692	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$424	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$69,799	$1,648,859	$607,219
Total Unrestricted Net Assets:	$386,893	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,170,854	$8,931,204	$2,656,302
Per Capita Debt:	$1,086	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,767,365	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,567	$1,598	$1,215
Revenue Collected During FY 14:	$904,122	$2,867,651	$1,249,280
Expenditures During FY 14:	$982,019	$2,739,346	$1,190,005
Per Capita Revenue:	$839	$478	$340
Per Capita Expenditures:	$911	$457	$327
Operating Income (loss):	-$77,897	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	273.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,689,468	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,495	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Edwardsville City

Unit Code: 057/035/30 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $42,727,381

Equalized Assessed Valuation: $588,365,147

Population: 24,393

Employees:

Full Time: 157

Part Time: 90

Salaries Paid: $11,289,456

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,965,552	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$655	$605	$440
Revenue Collected During FY 14:	$21,821,627	$5,702,258	$2,724,997
Expenditures During FY 14:	$22,589,837	$5,491,101	$2,627,902
Per Capita Revenue:	$895	$812	$637
Per Capita Expenditures:	$926	$769	$619
Revenues over (under) Expenditures:	-$768,210	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	65.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$14,887,006	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$610	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,191,402	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,619,882	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$24,287,913	$8,931,204	$2,656,302
Per Capita Debt:	$996	$1,369	$683
General Obligation Debt over EAV:	2.95%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,938,052	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$981	$1,598	$1,215
Revenue Collected During FY 14:	$9,460,352	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,790,715	$2,739,346	$1,190,005
Per Capita Revenue:	$388	$478	$340
Per Capita Expenditures:	$360	$457	$327
Operating Income (loss):	$669,637	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	279.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$24,550,311	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,006	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Effingham City

Unit Code: 025/030/30 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$78,274,900
Equalized Assessed Valuation:	$301,028,614
Population:	12,558
Employees:	
Full Time:	105
Part Time:	64
Salaries Paid:	$6,455,960

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,636,930	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,325	$605	$440
Revenue Collected During FY 14:	$16,135,694	$5,702,258	$2,724,997
Expenditures During FY 14:	$18,515,610	$5,491,101	$2,627,902
Per Capita Revenue:	$1,285	$812	$637
Per Capita Expenditures:	$1,474	$769	$619
Revenues over (under) Expenditures:	-$2,379,916	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.69%	90.40%	74.76%
Ending Fund Balance for FY 14:	$13,458,868	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,072	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,887,770	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,705,149	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,779,390	$8,931,204	$2,656,302
Per Capita Debt:	$1,257	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,903,646	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,903	$1,598	$1,215
Revenue Collected During FY 14:	$5,388,965	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,282,391	$2,739,346	$1,190,005
Per Capita Revenue:	$429	$478	$340
Per Capita Expenditures:	$421	$457	$327
Operating Income (loss):	$106,574	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	493.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$26,046,923	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,074	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: El Dara Village

Unit Code: 075/025/32 **County:** Pike

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $30,000

Equalized Assessed Valuation: $371,957

Population: 78

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$51,820	$332,008	$170,045
Per Capita Beginning Fund Balance:	$664	$24,836	$493
Revenue Collected During FY 14:	$13,771	$369,367	$116,057
Expenditures During FY 14:	$15,842	$363,149	$110,784
Per Capita Revenue:	$177	$93,141	$321
Per Capita Expenditures:	$203	$94,207	$304
Revenues over (under) Expenditures:	-$2,071	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	314.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	$49,749	$351,006	$180,864
Per Capita Ending Fund Balance:	$638	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$49,749	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: El Paso City

Unit Code: 102/025/30 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,779,805
Equalized Assessed Valuation:	$43,971,122
Population:	2,824
Employees:	
Full Time:	18
Part Time:	35
Salaries Paid:	$984,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,032,239	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$366	$605	$440
Revenue Collected During FY 14:	$2,980,890	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,586,059	$5,491,101	$2,627,902
Per Capita Revenue:	$1,056	$812	$637
Per Capita Expenditures:	$1,270	$769	$619
Revenues over (under) Expenditures:	-$605,169	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	15.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$547,070	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$194	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$156,965	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,133,841	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,552,843	$8,931,204	$2,656,302
Per Capita Debt:	$550	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,354,244	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,542	$1,598	$1,215
Revenue Collected During FY 14:	$970,731	$2,867,651	$1,249,280
Expenditures During FY 14:	$702,938	$2,739,346	$1,190,005
Per Capita Revenue:	$344	$478	$340
Per Capita Expenditures:	$249	$457	$327
Operating Income (loss):	$267,793	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	656.11%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,612,037	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,633	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elburn Village

Unit Code: 045/035/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,985,187
Equalized Assessed Valuation:	$145,877,083
Population:	5,602
Employees:	
Full Time:	20
Part Time:	34
Salaries Paid:	$1,613,193

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,746,184	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$490	$605	$440
Revenue Collected During FY 14:	$3,064,965	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,728,276	$5,491,101	$2,627,902
Per Capita Revenue:	$547	$812	$637
Per Capita Expenditures:	$487	$769	$619
Revenues over (under) Expenditures:	$336,689	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	115.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,139,590	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$560	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,000,988	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,741,898	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$231,435	$8,931,204	$2,656,302
Per Capita Debt:	$41	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,941,659	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,667	$1,598	$1,215
Revenue Collected During FY 14:	$1,718,725	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,543,486	$2,739,346	$1,190,005
Per Capita Revenue:	$307	$478	$340
Per Capita Expenditures:	$276	$457	$327
Operating Income (loss):	$175,239	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	979.40%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,116,898	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,698	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Eldorado City

Unit Code: 082/015/30 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,041,117
Equalized Assessed Valuation:	$20,298,233
Population:	4,127
Employees:	
Full Time:	27
Part Time:	40
Salaries Paid:	$1,238,518

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,699,379	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$654	$605	$440
Revenue Collected During FY 14:	$2,157,816	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,235,561	$5,491,101	$2,627,902
Per Capita Revenue:	$523	$812	$637
Per Capita Expenditures:	$542	$769	$619
Revenues over (under) Expenditures:	-$77,745	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	135.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,024,145	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$733	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,349,388	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,674,757	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,613,486	$8,931,204	$2,656,302
Per Capita Debt:	$391	$1,369	$683
General Obligation Debt over EAV:	0.15%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,724,820	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,387	$1,598	$1,215
Revenue Collected During FY 14:	$1,642,361	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,749,024	$2,739,346	$1,190,005
Per Capita Revenue:	$398	$478	$340
Per Capita Expenditures:	$424	$457	$327
Operating Income (loss):	-$106,663	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	345.01%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,034,372	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,462	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eldred Village

Unit Code: 031/015/32 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$155,000
Equalized Assessed Valuation:	$939,248
Population:	211
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$21,877

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$126,409	$332,008	$170,045
Per Capita Beginning Fund Balance:	$599	$24,836	$493
Revenue Collected During FY 14:	$42,342	$369,367	$116,057
Expenditures During FY 14:	$53,480	$363,149	$110,784
Per Capita Revenue:	$201	$93,141	$321
Per Capita Expenditures:	$253	$94,207	$304
Revenues over (under) Expenditures:	-$11,138	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	215.54%	257.35%	167.68%
Ending Fund Balance for FY 14:	$115,271	$351,006	$180,864
Per Capita Ending Fund Balance:	$546	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$115,271	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$209,454	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$993	$79,092	$947
Revenue Collected During FY 14:	$29,320	$321,951	$89,373
Expenditures During FY 14:	$43,906	$319,515	$97,232
Per Capita Revenue:	$139	$78,578	$229
Per Capita Expenditures:	$208	$76,774	$261
Operating Income (loss):	-$14,586	$2,436	$
Ratio of Retained Earnings to Expenditures:	443.83%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$194,868	$893,250	$392,538
Per Capita Ending Retained Earnings:	$924	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elgin City

Unit Code: 045/040/30 **County:** Kane

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$280,779,240
Equalized Assessed Valuation:	$1,876,719,443
Population:	110,145
Employees:	
Full Time:	620
Part Time:	265
Salaries Paid:	$61,178,969

Blended Component Units

Number Submitted = 3

Elgin Retiree Health
Firefighters Pension Retirement System
Police Pension Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$92,547,122	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$840	$513	$441
Revenue Collected During FY 14:	$129,195,353	$53,021,753	$40,071,062
Expenditures During FY 14:	$129,539,669	$50,940,085	$39,626,744
Per Capita Revenue:	$1,173	$1,047	$1,013
Per Capita Expenditures:	$1,176	$1,008	$967
Revenues over (under) Expenditures:	-$344,316	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	68.19%	54.88%	52.77%
Ending Fund Balance for FY 14:	$88,336,546	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$802	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,794,950	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$83,400,820	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$87,995,000	$81,108,167	$55,205,755
Per Capita Debt:	$799	$1,521	$1,337
General Obligation Debt over EAV:	4.69%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$260,094,209	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,361	$1,355	$1,126
Revenue Collected During FY 14:	$32,636,925	$22,088,329	$13,107,976
Expenditures During FY 14:	$28,681,502	$21,127,660	$12,128,269
Per Capita Revenue:	$296	$418	$307
Per Capita Expenditures:	$260	$399	$297
Operating Income (loss):	$3,955,423	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	974.68%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$279,553,657	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,538	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elizabeth Village

Unit Code: 043/020/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,437,887
Equalized Assessed Valuation:	$9,840,340
Population:	765
Employees:	
Full Time:	4
Part Time:	8
Salaries Paid:	$98,226

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$158,056	$332,008	$170,045
Per Capita Beginning Fund Balance:	$207	$24,836	$493
Revenue Collected During FY 14:	$389,525	$369,367	$116,057
Expenditures During FY 14:	$654,292	$363,149	$110,784
Per Capita Revenue:	$509	$93,141	$321
Per Capita Expenditures:	$855	$94,207	$304
Revenues over (under) Expenditures:	-$264,767	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	35.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$229,269	$351,006	$180,864
Per Capita Ending Fund Balance:	$300	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$98,391	$123,269	$26,022
Total Unrestricted Net Assets:	$76,145	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,668,010	$609,493	$29,815
Per Capita Debt:	$2,180	$180,001	$67
General Obligation Debt over EAV:	5.23%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,374,996	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,412	$79,092	$947
Revenue Collected During FY 14:	$424,594	$321,951	$89,373
Expenditures During FY 14:	$516,788	$319,515	$97,232
Per Capita Revenue:	$555	$78,578	$229
Per Capita Expenditures:	$676	$76,774	$261
Operating Income (loss):	-$92,194	$2,436	$
Ratio of Retained Earnings to Expenditures:	639.10%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,302,802	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,317	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elizabethtown Village

Unit Code: 035/015/32 **County:** Hardin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $244,160

Equalized Assessed Valuation: $423,485

Population: 301

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,635	$332,008	$170,045
Per Capita Beginning Fund Balance:	$185	$24,836	$493
Revenue Collected During FY 14:	$108,811	$369,367	$116,057
Expenditures During FY 14:	$118,468	$363,149	$110,784
Per Capita Revenue:	$361	$93,141	$321
Per Capita Expenditures:	$394	$94,207	$304
Revenues over (under) Expenditures:	-$9,657	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	38.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$45,978	$351,006	$180,864
Per Capita Ending Fund Balance:	$153	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,014	$123,269	$26,022
Total Unrestricted Net Assets:	$6,621	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$232,500	$609,493	$29,815
Per Capita Debt:	$772	$180,001	$67
General Obligation Debt over EAV:	2.36%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$766,873	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,548	$79,092	$947
Revenue Collected During FY 14:	$139,243	$321,951	$89,373
Expenditures During FY 14:	$163,485	$319,515	$97,232
Per Capita Revenue:	$463	$78,578	$229
Per Capita Expenditures:	$543	$76,774	$261
Operating Income (loss):	-$24,242	$2,436	$
Ratio of Retained Earnings to Expenditures:	454.25%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$742,631	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,467	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elk Grove Village

Unit Code: 016/165/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$148,941,627
Equalized Assessed Valuation:	$1,692,914,758
Population:	33,419
Employees:	
Full Time:	300
Part Time:	32
Salaries Paid:	$27,225,928

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$33,627,752	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,006	$513	$441
Revenue Collected During FY 14:	$52,228,254	$53,021,753	$40,071,062
Expenditures During FY 14:	$49,467,462	$50,940,085	$39,626,744
Per Capita Revenue:	$1,563	$1,047	$1,013
Per Capita Expenditures:	$1,480	$1,008	$967
Revenues over (under) Expenditures:	$2,760,792	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	72.27%	54.88%	52.77%
Ending Fund Balance for FY 14:	$35,751,669	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,070	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,198,410	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$11,886,570	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$85,631,485	$81,108,167	$55,205,755
Per Capita Debt:	$2,562	$1,521	$1,337
General Obligation Debt over EAV:	4.87%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$30,804,991	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$922	$1,355	$1,126
Revenue Collected During FY 14:	$18,009,291	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,461,344	$21,127,660	$12,128,269
Per Capita Revenue:	$539	$418	$307
Per Capita Expenditures:	$463	$399	$297
Operating Income (loss):	$2,547,947	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	215.72%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$33,352,938	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$998	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elkhart Village

Unit Code: 054/020/32 **County:** Logan

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $435,354

Equalized Assessed Valuation: $10,655,090

Population: 405

Employees:

Full Time:

Part Time: 18

Salaries Paid: $50,170

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$318,334	$332,008	$170,045
Per Capita Beginning Fund Balance:	$786	$24,836	$493
Revenue Collected During FY 14:	$205,597	$369,367	$116,057
Expenditures During FY 14:	$160,483	$363,149	$110,784
Per Capita Revenue:	$508	$93,141	$321
Per Capita Expenditures:	$396	$94,207	$304
Revenues over (under) Expenditures:	$45,114	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	226.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$363,448	$351,006	$180,864
Per Capita Ending Fund Balance:	$897	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$392,199	$123,269	$26,022
Total Unrestricted Net Assets:	-$894,839	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,503,640	$609,493	$29,815
Per Capita Debt:	$3,713	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$146,455	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$362	$79,092	$947
Revenue Collected During FY 14:	$99,706	$321,951	$89,373
Expenditures During FY 14:	$77,025	$319,515	$97,232
Per Capita Revenue:	$246	$78,578	$229
Per Capita Expenditures:	$190	$76,774	$261
Operating Income (loss):	$22,681	$2,436	$
Ratio of Retained Earnings to Expenditures:	219.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$169,136	$893,250	$392,538
Per Capita Ending Retained Earnings:	$418	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32 **County:** Ford

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$98,417
Equalized Assessed Valuation:	$2,145,625
Population:	295
Employees:	
Full Time:	
Part Time:	19
Salaries Paid:	$28,532

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$119,322	$332,008	$170,045
Per Capita Beginning Fund Balance:	$404	$24,836	$493
Revenue Collected During FY 14:	$117,662	$369,367	$116,057
Expenditures During FY 14:	$88,138	$363,149	$110,784
Per Capita Revenue:	$399	$93,141	$321
Per Capita Expenditures:	$299	$94,207	$304
Revenues over (under) Expenditures:	$29,524	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	168.88%	257.35%	167.68%
Ending Fund Balance for FY 14:	$148,846	$351,006	$180,864
Per Capita Ending Fund Balance:	$505	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$74,903	$123,269	$26,022
Total Unrestricted Net Assets:	$73,943	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,629	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$80	$79,092	$947
Revenue Collected During FY 14:	$23,590	$321,951	$89,373
Expenditures During FY 14:	$33,409	$319,515	$97,232
Per Capita Revenue:	$80	$78,578	$229
Per Capita Expenditures:	$113	$76,774	$261
Operating Income (loss):	-$9,819	$2,436	$
Ratio of Retained Earnings to Expenditures:	41.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$13,810	$893,250	$392,538
Per Capita Ending Retained Earnings:	$47	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellis Grove Village

Unit Code: 079/025/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,161,300
Equalized Assessed Valuation:	$2,066,720
Population:	363
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$45,676

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$249,775	$332,008	$170,045
Per Capita Beginning Fund Balance:	$688	$24,836	$493
Revenue Collected During FY 14:	$204,883	$369,367	$116,057
Expenditures During FY 14:	$183,726	$363,149	$110,784
Per Capita Revenue:	$564	$93,141	$321
Per Capita Expenditures:	$506	$94,207	$304
Revenues over (under) Expenditures:	$21,157	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	147.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$270,932	$351,006	$180,864
Per Capita Ending Fund Balance:	$746	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$173,103	$123,269	$26,022
Total Unrestricted Net Assets:	$97,829	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$81,676	$609,493	$29,815
Per Capita Debt:	$225	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,119,347	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,084	$79,092	$947
Revenue Collected During FY 14:	$111,529	$321,951	$89,373
Expenditures During FY 14:	$142,002	$319,515	$97,232
Per Capita Revenue:	$307	$78,578	$229
Per Capita Expenditures:	$391	$76,774	$261
Operating Income (loss):	-$30,473	$2,436	$
Ratio of Retained Earnings to Expenditures:	766.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,088,874	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,000	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellisville Village

Unit Code: 029/045/32 **County:** Fulton

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$21,200
Equalized Assessed Valuation:	$359,592
Population:	86
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$2,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,209	$332,008	$170,045
Per Capita Beginning Fund Balance:	$282	$24,836	$493
Revenue Collected During FY 14:	$22,385	$369,367	$116,057
Expenditures During FY 14:	$26,311	$363,149	$110,784
Per Capita Revenue:	$260	$93,141	$321
Per Capita Expenditures:	$306	$94,207	$304
Revenues over (under) Expenditures:	-$3,926	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	77.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$20,283	$351,006	$180,864
Per Capita Ending Fund Balance:	$236	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$20,283	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellsworth Village

Unit Code: 064/060/32 **County:** Mclean

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$465,800
Equalized Assessed Valuation:	$2,816,278
Population:	195
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$30,347

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,892	$332,008	$170,045
Per Capita Beginning Fund Balance:	$230	$24,836	$493
Revenue Collected During FY 14:	$112,671	$369,367	$116,057
Expenditures During FY 14:	$89,148	$363,149	$110,784
Per Capita Revenue:	$578	$93,141	$321
Per Capita Expenditures:	$457	$94,207	$304
Revenues over (under) Expenditures:	$23,523	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	59.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$52,815	$351,006	$180,864
Per Capita Ending Fund Balance:	$271	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,459	$123,269	$26,022
Total Unrestricted Net Assets:	$38,356	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$445,864	$609,493	$29,815
Per Capita Debt:	$2,286	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$835,704	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,286	$79,092	$947
Revenue Collected During FY 14:	$34,747	$321,951	$89,373
Expenditures During FY 14:	$83,174	$319,515	$97,232
Per Capita Revenue:	$178	$78,578	$229
Per Capita Expenditures:	$427	$76,774	$261
Operating Income (loss):	-$48,427	$2,436	$
Ratio of Retained Earnings to Expenditures:	965.30%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$802,877	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,117	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elmhurst City

Unit Code: 022/045/30 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$151,094,643
Equalized Assessed Valuation:	$1,814,770,738
Population:	44,121
Employees:	
Full Time:	289
Part Time:	195
Salaries Paid:	$27,046,201

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$26,064,733	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$591	$513	$441
Revenue Collected During FY 14:	$53,280,707	$53,021,753	$40,071,062
Expenditures During FY 14:	$46,911,840	$50,940,085	$39,626,744
Per Capita Revenue:	$1,208	$1,047	$1,013
Per Capita Expenditures:	$1,063	$1,008	$967
Revenues over (under) Expenditures:	$6,368,867	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	66.93%	54.88%	52.77%
Ending Fund Balance for FY 14:	$31,396,822	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$712	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,841,126	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$22,846,410	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$65,290,030	$81,108,167	$55,205,755
Per Capita Debt:	$1,480	$1,521	$1,337
General Obligation Debt over EAV:	2.59%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$68,015,062	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,542	$1,355	$1,126
Revenue Collected During FY 14:	$19,121,352	$22,088,329	$13,107,976
Expenditures During FY 14:	$19,715,464	$21,127,660	$12,128,269
Per Capita Revenue:	$433	$418	$307
Per Capita Expenditures:	$447	$399	$297
Operating Income (loss):	-$594,112	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	342.37%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$67,500,517	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,530	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elmwood City

Unit Code: 072/035/30 **County:** Peoria

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,044,118
Equalized Assessed Valuation:	$24,779,373
Population:	1,887
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	$362,146

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$473,242	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$251	$605	$440
Revenue Collected During FY 14:	$1,701,659	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,702,579	$5,491,101	$2,627,902
Per Capita Revenue:	$902	$812	$637
Per Capita Expenditures:	$902	$769	$619
Revenues over (under) Expenditures:	-$920	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	28.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$482,324	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$256	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$371,098	$1,648,859	$607,219
Total Unrestricted Net Assets:	$111,226	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$485,701	$8,931,204	$2,656,302
Per Capita Debt:	$257	$1,369	$683
General Obligation Debt over EAV:	1.67%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,146,708	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,668	$1,598	$1,215
Revenue Collected During FY 14:	$600,249	$2,867,651	$1,249,280
Expenditures During FY 14:	$600,249	$2,739,346	$1,190,005
Per Capita Revenue:	$318	$478	$340
Per Capita Expenditures:	$318	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	522.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,136,708	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,662	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elmwood Park Village

Unit Code: 016/170/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$48,900,193
Equalized Assessed Valuation:	$401,026,151
Population:	24,985
Employees:	
Full Time:	120
Part Time:	184
Salaries Paid:	$8,566,085

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,582,618	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$544	$605	$440
Revenue Collected During FY 14:	$21,351,319	$5,702,258	$2,724,997
Expenditures During FY 14:	$22,709,913	$5,491,101	$2,627,902
Per Capita Revenue:	$855	$812	$637
Per Capita Expenditures:	$909	$769	$619
Revenues over (under) Expenditures:	-$1,358,594	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	56.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,768,795	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$511	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,742,565	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,354,419	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$29,066,307	$8,931,204	$2,656,302
Per Capita Debt:	$1,163	$1,369	$683
General Obligation Debt over EAV:	5.60%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,754,521	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$310	$1,598	$1,215
Revenue Collected During FY 14:	$7,261,625	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,905,231	$2,739,346	$1,190,005
Per Capita Revenue:	$291	$478	$340
Per Capita Expenditures:	$276	$457	$327
Operating Income (loss):	$356,394	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	124.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,572,501	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$343	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elsah Village

Unit Code: 042/010/32 **County:** Jersey

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$208,364
Equalized Assessed Valuation:	$5,110,465
Population:	800
Employees:	
Full Time:	2
Part Time:	20
Salaries Paid:	$51,210

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$240,999	$332,008	$170,045
Per Capita Beginning Fund Balance:	$301	$24,836	$493
Revenue Collected During FY 14:	$164,166	$369,367	$116,057
Expenditures During FY 14:	$192,520	$363,149	$110,784
Per Capita Revenue:	$205	$93,141	$321
Per Capita Expenditures:	$241	$94,207	$304
Revenues over (under) Expenditures:	-$28,354	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.45%	257.35%	167.68%
Ending Fund Balance for FY 14:	$212,645	$351,006	$180,864
Per Capita Ending Fund Balance:	$266	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,929	$123,269	$26,022
Total Unrestricted Net Assets:	$159,716	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,433	$609,493	$29,815
Per Capita Debt:	$21	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elvaston Village

Unit Code: 034/040/32 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$92,340
Equalized Assessed Valuation:	$974,299
Population:	165
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$8,240

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$117,481	$332,008	$170,045
Per Capita Beginning Fund Balance:	$712	$24,836	$493
Revenue Collected During FY 14:	$33,480	$369,367	$116,057
Expenditures During FY 14:	$41,443	$363,149	$110,784
Per Capita Revenue:	$203	$93,141	$321
Per Capita Expenditures:	$251	$94,207	$304
Revenues over (under) Expenditures:	-$7,963	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	265.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$110,025	$351,006	$180,864
Per Capita Ending Fund Balance:	$667	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,771	$123,269	$26,022
Total Unrestricted Net Assets:	$101,749	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$64,000	$609,493	$29,815
Per Capita Debt:	$388	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$371,731	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,253	$79,092	$947
Revenue Collected During FY 14:	$35,750	$321,951	$89,373
Expenditures During FY 14:	$43,103	$319,515	$97,232
Per Capita Revenue:	$217	$78,578	$229
Per Capita Expenditures:	$261	$76,774	$261
Operating Income (loss):	-$7,353	$2,436	$
Ratio of Retained Earnings to Expenditures:	844.19%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$363,871	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,205	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elwood Village

Unit Code: 099/040/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,573,240
Equalized Assessed Valuation:	$48,043,779
Population:	2,279
Employees:	
Full Time:	19
Part Time:	4
Salaries Paid:	$1,440,635

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,129,063	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,373	$605	$440
Revenue Collected During FY 14:	$2,965,843	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,979,526	$5,491,101	$2,627,902
Per Capita Revenue:	$1,301	$812	$637
Per Capita Expenditures:	$1,307	$769	$619
Revenues over (under) Expenditures:	-$13,683	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	104.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,118,407	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,368	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,969,900	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$84,399,079	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$182,809,367	$8,931,204	$2,656,302
Per Capita Debt:	$80,215	$1,369	$683
General Obligation Debt over EAV:	50.40%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,624,129	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,345	$1,598	$1,215
Revenue Collected During FY 14:	$961,622	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,986,014	$2,739,346	$1,190,005
Per Capita Revenue:	$422	$478	$340
Per Capita Expenditures:	$871	$457	$327
Operating Income (loss):	-$1,024,392	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	318.92%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,333,807	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,779	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Emden Village

Unit Code: 054/025/32 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$410,000
Equalized Assessed Valuation:	$6,172,221
Population:	485
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$48,667

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$222,246	$332,008	$170,045
Per Capita Beginning Fund Balance:	$458	$24,836	$493
Revenue Collected During FY 14:	$125,404	$369,367	$116,057
Expenditures During FY 14:	$117,703	$363,149	$110,784
Per Capita Revenue:	$259	$93,141	$321
Per Capita Expenditures:	$243	$94,207	$304
Revenues over (under) Expenditures:	$7,701	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	195.45%	257.35%	167.68%
Ending Fund Balance for FY 14:	$230,047	$351,006	$180,864
Per Capita Ending Fund Balance:	$474	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,626	$123,269	$26,022
Total Unrestricted Net Assets:	$164,421	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$221,975	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$458	$79,092	$947
Revenue Collected During FY 14:	$91,790	$321,951	$89,373
Expenditures During FY 14:	$50,728	$319,515	$97,232
Per Capita Revenue:	$189	$78,578	$229
Per Capita Expenditures:	$105	$76,774	$261
Operating Income (loss):	$41,062	$2,436	$
Ratio of Retained Earnings to Expenditures:	518.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$263,037	$893,250	$392,538
Per Capita Ending Retained Earnings:	$542	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Emington Village

Unit Code: 053/035/32 **County:** Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $111,842

Equalized Assessed Valuation: $889,486

Population: 117

Employees:

Full Time:

Part Time: 4

Salaries Paid: $7,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,098	$332,008	$170,045
Per Capita Beginning Fund Balance:	$403	$24,836	$493
Revenue Collected During FY 14:	$37,911	$369,367	$116,057
Expenditures During FY 14:	$52,409	$363,149	$110,784
Per Capita Revenue:	$324	$93,141	$321
Per Capita Expenditures:	$448	$94,207	$304
Revenues over (under) Expenditures:	-$14,498	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	62.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$32,642	$351,006	$180,864
Per Capita Ending Fund Balance:	$279	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,402	$123,269	$26,022
Total Unrestricted Net Assets:	$9,242	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$49,389	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$422	$79,092	$947
Revenue Collected During FY 14:	$38,132	$321,951	$89,373
Expenditures During FY 14:	$45,859	$319,515	$97,232
Per Capita Revenue:	$326	$78,578	$229
Per Capita Expenditures:	$392	$76,774	$261
Operating Income (loss):	-$7,727	$2,436	$
Ratio of Retained Earnings to Expenditures:	90.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$41,620	$893,250	$392,538
Per Capita Ending Retained Earnings:	$356	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Energy Village

Unit Code: 100/040/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,618,400
Equalized Assessed Valuation:	$12,765,697
Population:	1,146
Employees:	
Full Time:	7
Part Time:	19
Salaries Paid:	$341,002

Blended Component Units

Number Submitted = 1

Volunteer Fire

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$99,781	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$87	$605	$440
Revenue Collected During FY 14:	$688,813	$5,702,258	$2,724,997
Expenditures During FY 14:	$711,518	$5,491,101	$2,627,902
Per Capita Revenue:	$601	$812	$637
Per Capita Expenditures:	$621	$769	$619
Revenues over (under) Expenditures:	-$22,705	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	10.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	$77,076	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$67	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,277	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,799	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,315,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,147	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,537,463	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,342	$1,598	$1,215
Revenue Collected During FY 14:	$423,379	$2,867,651	$1,249,280
Expenditures During FY 14:	$451,716	$2,739,346	$1,190,005
Per Capita Revenue:	$369	$478	$340
Per Capita Expenditures:	$394	$457	$327
Operating Income (loss):	-$28,337	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	334.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,509,126	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,317	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Enfield Village

Unit Code: 097/025/32 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,264,930
Equalized Assessed Valuation:	$2,358,682
Population:	596
Employees:	
Full Time:	4
Part Time:	1
Salaries Paid:	$151,672

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$326,198	$332,008	$170,045
Per Capita Beginning Fund Balance:	$547	$24,836	$493
Revenue Collected During FY 14:	$249,500	$369,367	$116,057
Expenditures During FY 14:	$234,805	$363,149	$110,784
Per Capita Revenue:	$419	$93,141	$321
Per Capita Expenditures:	$394	$94,207	$304
Revenues over (under) Expenditures:	$14,695	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	143.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	$336,064	$351,006	$180,864
Per Capita Ending Fund Balance:	$564	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$149,173	$123,269	$26,022
Total Unrestricted Net Assets:	$37,095	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$41,500	$609,493	$29,815
Per Capita Debt:	$70	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$866,565	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,454	$79,092	$947
Revenue Collected During FY 14:	$485,759	$321,951	$89,373
Expenditures During FY 14:	$507,112	$319,515	$97,232
Per Capita Revenue:	$815	$78,578	$229
Per Capita Expenditures:	$851	$76,774	$261
Operating Income (loss):	-$21,353	$2,436	$
Ratio of Retained Earnings to Expenditures:	166.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$845,212	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,418	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$561,776
Equalized Assessed Valuation:	$1,607,917
Population:	595
Employees:	
Full Time:	4
Part Time:	22
Salaries Paid:	$142,791

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$434,939	$332,008	$170,045
Per Capita Beginning Fund Balance:	$731	$24,836	$493
Revenue Collected During FY 14:	$203,458	$369,367	$116,057
Expenditures During FY 14:	$215,188	$363,149	$110,784
Per Capita Revenue:	$342	$93,141	$321
Per Capita Expenditures:	$362	$94,207	$304
Revenues over (under) Expenditures:	-$11,730	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	207.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$447,569	$351,006	$180,864
Per Capita Ending Fund Balance:	$752	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$229,606	$123,269	$26,022
Total Unrestricted Net Assets:	$106,418	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,919,017	$609,493	$29,815
Per Capita Debt:	$3,225	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,289,538	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,848	$79,092	$947
Revenue Collected During FY 14:	$636,697	$321,951	$89,373
Expenditures During FY 14:	$590,979	$319,515	$97,232
Per Capita Revenue:	$1,070	$78,578	$229
Per Capita Expenditures:	$993	$76,774	$261
Operating Income (loss):	$45,718	$2,436	$
Ratio of Retained Earnings to Expenditures:	395.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,335,256	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,925	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Erie Village

Unit Code: 098/025/32 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,942,897
Equalized Assessed Valuation:	$18,312,550
Population:	1,600
Employees:	
Full Time:	8
Part Time:	21
Salaries Paid:	$331,517

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$581,949	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$364	$605	$440
Revenue Collected During FY 14:	$816,204	$5,702,258	$2,724,997
Expenditures During FY 14:	$730,403	$5,491,101	$2,627,902
Per Capita Revenue:	$510	$812	$637
Per Capita Expenditures:	$457	$769	$619
Revenues over (under) Expenditures:	$85,801	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.82%	90.40%	74.76%
Ending Fund Balance for FY 14:	$663,333	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$415	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,342	$1,648,859	$607,219
Total Unrestricted Net Assets:	$630,991	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$217,124	$8,931,204	$2,656,302
Per Capita Debt:	$136	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,075,539	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,297	$1,598	$1,215
Revenue Collected During FY 14:	$389,223	$2,867,651	$1,249,280
Expenditures During FY 14:	$292,170	$2,739,346	$1,190,005
Per Capita Revenue:	$243	$478	$340
Per Capita Expenditures:	$183	$457	$327
Operating Income (loss):	$97,053	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	745.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,177,009	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,361	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Essex Village

Unit Code: 046/040/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$745,150
Equalized Assessed Valuation:	$14,399,960
Population:	696
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$38,006

Blended Component Units

Number Submitted = 2

Motor Fuel Tax

Sewer

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$143,315	$332,008	$170,045
Per Capita Beginning Fund Balance:	$206	$24,836	$493
Revenue Collected During FY 14:	$191,257	$369,367	$116,057
Expenditures During FY 14:	$152,578	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$219	$94,207	$304
Revenues over (under) Expenditures:	$38,679	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	118.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$180,177	$351,006	$180,864
Per Capita Ending Fund Balance:	$259	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,547	$123,269	$26,022
Total Unrestricted Net Assets:	$129,360	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$818,390	$609,493	$29,815
Per Capita Debt:	$1,176	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,400,572	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,323	$79,092	$947
Revenue Collected During FY 14:	$119,141	$321,951	$89,373
Expenditures During FY 14:	$197,132	$319,515	$97,232
Per Capita Revenue:	$171	$78,578	$229
Per Capita Expenditures:	$283	$76,774	$261
Operating Income (loss):	-$77,991	$2,436	$
Ratio of Retained Earnings to Expenditures:	2193.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$4,324,398	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,213	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Eureka City

Unit Code: 102/030/30 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,402,700
Equalized Assessed Valuation:	$68,599,542
Population:	5,380
Employees:	
Full Time:	15
Part Time:	27
Salaries Paid:	$899,903

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,731,132	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$508	$605	$440
Revenue Collected During FY 14:	$2,249,719	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,788,685	$5,491,101	$2,627,902
Per Capita Revenue:	$418	$812	$637
Per Capita Expenditures:	$332	$769	$619
Revenues over (under) Expenditures:	$461,034	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	173.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,107,581	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$578	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$184,261	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,923,320	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$675,000	$8,931,204	$2,656,302
Per Capita Debt:	$125	$1,369	$683
General Obligation Debt over EAV:	0.98%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,668,366	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,239	$1,598	$1,215
Revenue Collected During FY 14:	$1,429,003	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,272,771	$2,739,346	$1,190,005
Per Capita Revenue:	$266	$478	$340
Per Capita Expenditures:	$237	$457	$327
Operating Income (loss):	$156,232	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	540.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,879,183	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,279	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Evanston City

Unit Code: 016/175/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$221,528,108
Equalized Assessed Valuation:	$2,201,697,038
Population:	75,570
Employees:	
Full Time:	1,283
Part Time:	125
Salaries Paid:	$67,936,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,970,378	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$423	$513	$441
Revenue Collected During FY 14:	$108,570,851	$53,021,753	$40,071,062
Expenditures During FY 14:	$112,394,976	$50,940,085	$39,626,744
Per Capita Revenue:	$1,437	$1,047	$1,013
Per Capita Expenditures:	$1,487	$1,008	$967
Revenues over (under) Expenditures:	-$3,824,125	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	27.65%	54.88%	52.77%
Ending Fund Balance for FY 14:	$31,074,031	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$411	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,297,880	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$11,288,219	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$254,862,169	$81,108,167	$55,205,755
Per Capita Debt:	$3,373	$1,521	$1,337
General Obligation Debt over EAV:	6.76%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$265,439,172	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$3,512	$1,355	$1,126
Revenue Collected During FY 14:	$38,021,689	$22,088,329	$13,107,976
Expenditures During FY 14:	$32,257,304	$21,127,660	$12,128,269
Per Capita Revenue:	$503	$418	$307
Per Capita Expenditures:	$427	$399	$297
Operating Income (loss):	$5,764,385	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	838.86%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$270,593,691	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,581	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Evansville Village

Unit Code: 079/030/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,230,850
Equalized Assessed Valuation:	$5,342,984
Population:	701
Employees:	
Full Time:	2
Part Time:	23
Salaries Paid:	$159,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$300,894	$332,008	$170,045
Per Capita Beginning Fund Balance:	$429	$24,836	$493
Revenue Collected During FY 14:	$306,517	$369,367	$116,057
Expenditures During FY 14:	$301,436	$363,149	$110,784
Per Capita Revenue:	$437	$93,141	$321
Per Capita Expenditures:	$430	$94,207	$304
Revenues over (under) Expenditures:	$5,081	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	101.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	$305,975	$351,006	$180,864
Per Capita Ending Fund Balance:	$436	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$279,399	$123,269	$26,022
Total Unrestricted Net Assets:	$26,576	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$142,000	$609,493	$29,815
Per Capita Debt:	$203	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,975,566	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,818	$79,092	$947
Revenue Collected During FY 14:	$169,874	$321,951	$89,373
Expenditures During FY 14:	$216,634	$319,515	$97,232
Per Capita Revenue:	$242	$78,578	$229
Per Capita Expenditures:	$309	$76,774	$261
Operating Income (loss):	-$46,760	$2,436	$
Ratio of Retained Earnings to Expenditures:	890.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,928,806	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,752	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Evergreen Park Village

Unit Code: 016/180/32 **County:** Cook

Fiscal Year End:	10/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,986,611
Equalized Assessed Valuation:	$374,875,229
Population:	19,852
Employees:	
Full Time:	148
Part Time:	371
Salaries Paid:	$13,519,457

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,388,043	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$725	$605	$440
Revenue Collected During FY 14:	$27,069,225	$5,702,258	$2,724,997
Expenditures During FY 14:	$26,210,069	$5,491,101	$2,627,902
Per Capita Revenue:	$1,364	$812	$637
Per Capita Expenditures:	$1,320	$769	$619
Revenues over (under) Expenditures:	$859,156	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	$13,630,725	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$687	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,673,258	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,624,477	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,368,760	$8,931,204	$2,656,302
Per Capita Debt:	$925	$1,369	$683
General Obligation Debt over EAV:	4.23%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,464,891	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$426	$1,598	$1,215
Revenue Collected During FY 14:	$6,787,773	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,034,391	$2,739,346	$1,190,005
Per Capita Revenue:	$342	$478	$340
Per Capita Expenditures:	$304	$457	$327
Operating Income (loss):	$753,382	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	146.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,838,273	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$445	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ewing Village

Unit Code: 028/025/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$162,600
Equalized Assessed Valuation:	$953,310
Population:	320
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$32,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$199,125	$332,008	$170,045
Per Capita Beginning Fund Balance:	$622	$24,836	$493
Revenue Collected During FY 14:	$71,267	$369,367	$116,057
Expenditures During FY 14:	$82,861	$363,149	$110,784
Per Capita Revenue:	$223	$93,141	$321
Per Capita Expenditures:	$259	$94,207	$304
Revenues over (under) Expenditures:	-$11,594	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	226.32%	257.35%	167.68%
Ending Fund Balance for FY 14:	$187,531	$351,006	$180,864
Per Capita Ending Fund Balance:	$586	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,176	$123,269	$26,022
Total Unrestricted Net Assets:	$183,355	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$255,333	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$798	$79,092	$947
Revenue Collected During FY 14:	$50,612	$321,951	$89,373
Expenditures During FY 14:	$46,097	$319,515	$97,232
Per Capita Revenue:	$158	$78,578	$229
Per Capita Expenditures:	$144	$76,774	$261
Operating Income (loss):	$4,515	$2,436	$
Ratio of Retained Earnings to Expenditures:	563.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$259,848	$893,250	$392,538
Per Capita Ending Retained Earnings:	$812	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Exeter Village

Unit Code: 085/020/32 **County:** Scott

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$29,500
Equalized Assessed Valuation:	$399,550
Population:	70
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,022	$332,008	$170,045
Per Capita Beginning Fund Balance:	$157	$24,836	$493
Revenue Collected During FY 14:	$14,404	$369,367	$116,057
Expenditures During FY 14:	$7,593	$363,149	$110,784
Per Capita Revenue:	$206	$93,141	$321
Per Capita Expenditures:	$108	$94,207	$304
Revenues over (under) Expenditures:	$6,811	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	234.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	$17,833	$351,006	$180,864
Per Capita Ending Fund Balance:	$255	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$19,554	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairbury City

Unit Code: 053/040/30 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,730,738
Equalized Assessed Valuation:	$53,352,722
Population:	3,757
Employees:	
Full Time:	28
Part Time:	80
Salaries Paid:	$1,458,454

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$852,459	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$227	$605	$440
Revenue Collected During FY 14:	$2,615,717	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,202,470	$5,491,101	$2,627,902
Per Capita Revenue:	$696	$812	$637
Per Capita Expenditures:	$586	$769	$619
Revenues over (under) Expenditures:	$413,247	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,453,877	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$387	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,092,970	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,034,148	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,911,776	$8,931,204	$2,656,302
Per Capita Debt:	$509	$1,369	$683
General Obligation Debt over EAV:	0.94%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,582,403	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,220	$1,598	$1,215
Revenue Collected During FY 14:	$1,076,720	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,288,903	$2,739,346	$1,190,005
Per Capita Revenue:	$287	$478	$340
Per Capita Expenditures:	$343	$457	$327
Operating Income (loss):	-$212,183	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	318.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,100,601	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,091	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairfield City

Unit Code: 096/015/30 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,712,572
Equalized Assessed Valuation:	$38,194,590
Population:	5,154
Employees:	
Full Time:	77
Part Time:	56
Salaries Paid:	$3,750,134

Blended Component Units

Number Submitted = 4

Development Commission
Fire Pension
Library
Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,942,952	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$959	$605	$440
Revenue Collected During FY 14:	$5,022,786	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,430,704	$5,491,101	$2,627,902
Per Capita Revenue:	$975	$812	$637
Per Capita Expenditures:	$1,054	$769	$619
Revenues over (under) Expenditures:	-$407,918	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	102.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,567,801	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,080	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,753,520	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$604,697	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,988,757	$8,931,204	$2,656,302
Per Capita Debt:	$4,460	$1,369	$683
General Obligation Debt over EAV:	4.23%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,650,647	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,455	$1,598	$1,215
Revenue Collected During FY 14:	$13,878,551	$2,867,651	$1,249,280
Expenditures During FY 14:	$12,733,817	$2,739,346	$1,190,005
Per Capita Revenue:	$2,693	$478	$340
Per Capita Expenditures:	$2,471	$457	$327
Operating Income (loss):	$1,144,734	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	100.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,860,423	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,495	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,964,505
Equalized Assessed Valuation:	$26,346,649
Population:	2,635
Employees:	
Full Time:	21
Part Time:	60
Salaries Paid:	$1,423,102

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,106,494	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,179	$605	$440
Revenue Collected During FY 14:	$4,222,992	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,731,374	$5,491,101	$2,627,902
Per Capita Revenue:	$1,603	$812	$637
Per Capita Expenditures:	$1,037	$769	$619
Revenues over (under) Expenditures:	$1,491,618	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	168.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,598,112	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,745	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$184,588	$8,931,204	$2,656,302
Per Capita Debt:	$70	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$146,840	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$56	$1,598	$1,215
Revenue Collected During FY 14:	$12,078	$2,867,651	$1,249,280
Expenditures During FY 14:	$32,590	$2,739,346	$1,190,005
Per Capita Revenue:	$5	$478	$340
Per Capita Expenditures:	$12	$457	$327
Operating Income (loss):	-$20,512	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	387.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$126,328	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$48	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairmount Village

Unit Code: 092/035/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$332,500
Equalized Assessed Valuation:	$3,945,631
Population:	640
Employees:	
Full Time:	2
Part Time:	16
Salaries Paid:	$61,799

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$315,180	$332,008	$170,045
Per Capita Beginning Fund Balance:	$492	$24,836	$493
Revenue Collected During FY 14:	$182,945	$369,367	$116,057
Expenditures During FY 14:	$154,977	$363,149	$110,784
Per Capita Revenue:	$286	$93,141	$321
Per Capita Expenditures:	$242	$94,207	$304
Revenues over (under) Expenditures:	$27,968	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	221.42%	257.35%	167.68%
Ending Fund Balance for FY 14:	$343,148	$351,006	$180,864
Per Capita Ending Fund Balance:	$536	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,365	$123,269	$26,022
Total Unrestricted Net Assets:	$310,783	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$44,210	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$69	$79,092	$947
Revenue Collected During FY 14:	$64,122	$321,951	$89,373
Expenditures During FY 14:	$47,684	$319,515	$97,232
Per Capita Revenue:	$100	$78,578	$229
Per Capita Expenditures:	$75	$76,774	$261
Operating Income (loss):	$16,438	$2,436	$
Ratio of Retained Earnings to Expenditures:	127.19%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$60,648	$893,250	$392,538
Per Capita Ending Retained Earnings:	$95	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairview Village

Unit Code: 029/050/32 **County:** Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $839,100

Equalized Assessed Valuation: $5,416,724

Population: 493

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$328,848	$332,008	$170,045
Per Capita Beginning Fund Balance:	$667	$24,836	$493
Revenue Collected During FY 14:	$190,476	$369,367	$116,057
Expenditures During FY 14:	$183,901	$363,149	$110,784
Per Capita Revenue:	$386	$93,141	$321
Per Capita Expenditures:	$373	$94,207	$304
Revenues over (under) Expenditures:	$6,575	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	159.88%	257.35%	167.68%
Ending Fund Balance for FY 14:	$294,027	$351,006	$180,864
Per Capita Ending Fund Balance:	$596	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$157,292	$123,269	$26,022
Total Unrestricted Net Assets:	$136,735	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$601,000	$609,493	$29,815
Per Capita Debt:	$1,219	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$799,441	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,622	$79,092	$947
Revenue Collected During FY 14:	$179,270	$321,951	$89,373
Expenditures During FY 14:	$207,810	$319,515	$97,232
Per Capita Revenue:	$364	$78,578	$229
Per Capita Expenditures:	$422	$76,774	$261
Operating Income (loss):	-$28,540	$2,436	$
Ratio of Retained Earnings to Expenditures:	388.39%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$807,116	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,637	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairview Heights City

Unit Code: 088/060/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,095,738
Equalized Assessed Valuation:	$392,871,115
Population:	16,929
Employees:	
Full Time:	109
Part Time:	42
Salaries Paid:	$7,656,813

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,552,852	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$801	$605	$440
Revenue Collected During FY 14:	$22,733,178	$5,702,258	$2,724,997
Expenditures During FY 14:	$19,925,996	$5,491,101	$2,627,902
Per Capita Revenue:	$1,343	$812	$637
Per Capita Expenditures:	$1,177	$769	$619
Revenues over (under) Expenditures:	$2,807,182	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.10%	90.40%	74.76%
Ending Fund Balance for FY 14:	$16,360,034	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$966	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,374,202	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,656,398	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,912,178	$8,931,204	$2,656,302
Per Capita Debt:	$290	$1,369	$683
General Obligation Debt over EAV:	1.24%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Farina Village

Unit Code: 026/020/32 **County:** Fayette

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,453,550
Equalized Assessed Valuation:	$6,784,903
Population:	600
Employees:	
Full Time:	3
Part Time:	30
Salaries Paid:	$183,768

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$445,338	$332,008	$170,045
Per Capita Beginning Fund Balance:	$742	$24,836	$493
Revenue Collected During FY 14:	$546,760	$369,367	$116,057
Expenditures During FY 14:	$384,999	$363,149	$110,784
Per Capita Revenue:	$911	$93,141	$321
Per Capita Expenditures:	$642	$94,207	$304
Revenues over (under) Expenditures:	$161,761	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	157.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$607,099	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,012	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$265,325	$123,269	$26,022
Total Unrestricted Net Assets:	$341,774	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$143,697	$609,493	$29,815
Per Capita Debt:	$239	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,777,465	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,629	$79,092	$947
Revenue Collected During FY 14:	$621,723	$321,951	$89,373
Expenditures During FY 14:	$781,252	$319,515	$97,232
Per Capita Revenue:	$1,036	$78,578	$229
Per Capita Expenditures:	$1,302	$76,774	$261
Operating Income (loss):	-$159,529	$2,436	$
Ratio of Retained Earnings to Expenditures:	335.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,617,936	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,363	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Farmer City City

Unit Code: 020/020/30 **County:** Dewitt

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,968,846
Equalized Assessed Valuation:	$23,510,656
Population:	2,030
Employees:	
Full Time:	19
Part Time:	35
Salaries Paid:	$834,888

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,330,528	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,641	$605	$440
Revenue Collected During FY 14:	$2,061,878	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,006,731	$5,491,101	$2,627,902
Per Capita Revenue:	$1,016	$812	$637
Per Capita Expenditures:	$989	$769	$619
Revenues over (under) Expenditures:	$55,147	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	169.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,409,219	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,679	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,297,466	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,133,172	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,041,881	$8,931,204	$2,656,302
Per Capita Debt:	$1,006	$1,369	$683
General Obligation Debt over EAV:	2.64%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,880,728	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,390	$1,598	$1,215
Revenue Collected During FY 14:	$3,374,583	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,415,545	$2,739,346	$1,190,005
Per Capita Revenue:	$1,662	$478	$340
Per Capita Expenditures:	$1,683	$457	$327
Operating Income (loss):	-$40,962	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	199.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,816,222	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,358	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Farmersville Village

Unit Code: 068/030/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,774,000
Equalized Assessed Valuation:	$4,713,210
Population:	724
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$176,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$461,860	$332,008	$170,045
Per Capita Beginning Fund Balance:	$638	$24,836	$493
Revenue Collected During FY 14:	$607,048	$369,367	$116,057
Expenditures During FY 14:	$552,060	$363,149	$110,784
Per Capita Revenue:	$838	$93,141	$321
Per Capita Expenditures:	$763	$94,207	$304
Revenues over (under) Expenditures:	$54,988	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	63.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$351,705	$351,006	$180,864
Per Capita Ending Fund Balance:	$486	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$225,827	$123,269	$26,022
Total Unrestricted Net Assets:	$125,878	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$661,138	$609,493	$29,815
Per Capita Debt:	$913	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$486,537	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$672	$79,092	$947
Revenue Collected During FY 14:	$164,788	$321,951	$89,373
Expenditures During FY 14:	$247,025	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$341	$76,774	$261
Operating Income (loss):	-$82,237	$2,436	$
Ratio of Retained Earnings to Expenditures:	266.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$658,714	$893,250	$392,538
Per Capita Ending Retained Earnings:	$910	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Farmington City

Unit Code: 029/055/30 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,760,952
Equalized Assessed Valuation:	$22,259,873
Population:	2,448
Employees:	
Full Time:	11
Part Time:	8
Salaries Paid:	$574,522

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$658,376	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$269	$605	$440
Revenue Collected During FY 14:	$1,416,191	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,435,879	$5,491,101	$2,627,902
Per Capita Revenue:	$579	$812	$637
Per Capita Expenditures:	$587	$769	$619
Revenues over (under) Expenditures:	-$19,688	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$674,011	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$275	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$946,620	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$222,277	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,142,618	$8,931,204	$2,656,302
Per Capita Debt:	$1,692	$1,369	$683
General Obligation Debt over EAV:	16.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,686,574	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,097	$1,598	$1,215
Revenue Collected During FY 14:	$1,083,931	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,052,896	$2,739,346	$1,190,005
Per Capita Revenue:	$443	$478	$340
Per Capita Expenditures:	$430	$457	$327
Operating Income (loss):	$31,035	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	235.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,474,978	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,011	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fayetteville Village

Unit Code: 088/065/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$587,086
Equalized Assessed Valuation:	$2,419,108
Population:	366
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$71,444

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$242,994	$332,008	$170,045
Per Capita Beginning Fund Balance:	$664	$24,836	$493
Revenue Collected During FY 14:	$206,966	$369,367	$116,057
Expenditures During FY 14:	$185,516	$363,149	$110,784
Per Capita Revenue:	$565	$93,141	$321
Per Capita Expenditures:	$507	$94,207	$304
Revenues over (under) Expenditures:	$21,450	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	142.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$264,444	$351,006	$180,864
Per Capita Ending Fund Balance:	$723	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$201,450	$123,269	$26,022
Total Unrestricted Net Assets:	$62,994	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$564,000	$609,493	$29,815
Per Capita Debt:	$1,541	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$963,534	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,633	$79,092	$947
Revenue Collected During FY 14:	$237,010	$321,951	$89,373
Expenditures During FY 14:	$180,306	$319,515	$97,232
Per Capita Revenue:	$648	$78,578	$229
Per Capita Expenditures:	$493	$76,774	$261
Operating Income (loss):	$56,704	$2,436	$
Ratio of Retained Earnings to Expenditures:	565.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,020,238	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,788	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ferris Village

Unit Code: 034/045/32 **County:** Hancock

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$73,894
Equalized Assessed Valuation:	$1,108,210
Population:	156
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$68,263	$332,008	$170,045
Per Capita Beginning Fund Balance:	$438	$24,836	$493
Revenue Collected During FY 14:	$34,132	$369,367	$116,057
Expenditures During FY 14:	$39,716	$363,149	$110,784
Per Capita Revenue:	$219	$93,141	$321
Per Capita Expenditures:	$255	$94,207	$304
Revenues over (under) Expenditures:	-$5,584	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	157.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$62,679	$351,006	$180,864
Per Capita Ending Fund Balance:	$402	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$10,112	$6,426	$
Total Unreserved Funds:	$52,569	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fidelity Village

Unit Code: 042/015/32 **County:** Jersey

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $47,800

Equalized Assessed Valuation: $199,482

Population: 115

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$38,177	$332,008	$170,045
Per Capita Beginning Fund Balance:	$332	$24,836	$493
Revenue Collected During FY 14:	$20,080	$369,367	$116,057
Expenditures During FY 14:	$16,818	$363,149	$110,784
Per Capita Revenue:	$175	$93,141	$321
Per Capita Expenditures:	$146	$94,207	$304
Revenues over (under) Expenditures:	$3,262	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	246.40%	257.35%	167.68%
Ending Fund Balance for FY 14:	$41,439	$351,006	$180,864
Per Capita Ending Fund Balance:	$360	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$41,439	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fieldon Village

Unit Code: 042/020/32 **County:** Jersey

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $80,620

Equalized Assessed Valuation: $1,998,550

Population: 240

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$365,804	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,524	$24,836	$493
Revenue Collected During FY 14:	$64,582	$369,367	$116,057
Expenditures During FY 14:	$53,106	$363,149	$110,784
Per Capita Revenue:	$269	$93,141	$321
Per Capita Expenditures:	$221	$94,207	$304
Revenues over (under) Expenditures:	$11,476	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	657.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$349,430	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,456	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$10,804	$6,426	$
Total Unreserved Funds:	$338,626	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$216,448	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$902	$79,092	$947
Revenue Collected During FY 14:	$65,614	$321,951	$89,373
Expenditures During FY 14:	$46,269	$319,515	$97,232
Per Capita Revenue:	$273	$78,578	$229
Per Capita Expenditures:	$193	$76,774	$261
Operating Income (loss):	$19,345	$2,436	$
Ratio of Retained Earnings to Expenditures:	509.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$235,793	$893,250	$392,538
Per Capita Ending Retained Earnings:	$982	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fillmore Village

Unit Code: 068/035/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$549,775
Equalized Assessed Valuation:	$1,376,465
Population:	330
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$69,175

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,740	$332,008	$170,045
Per Capita Beginning Fund Balance:	$172	$24,836	$493
Revenue Collected During FY 14:	$83,083	$369,367	$116,057
Expenditures During FY 14:	$110,658	$363,149	$110,784
Per Capita Revenue:	$252	$93,141	$321
Per Capita Expenditures:	$335	$94,207	$304
Revenues over (under) Expenditures:	-$27,575	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	34.74%	257.35%	167.68%
Ending Fund Balance for FY 14:	$38,439	$351,006	$180,864
Per Capita Ending Fund Balance:	$116	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,321	$123,269	$26,022
Total Unrestricted Net Assets:	$20,118	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$347,894	$609,493	$29,815
Per Capita Debt:	$1,054	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$928,608	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,814	$79,092	$947
Revenue Collected During FY 14:	$75,574	$321,951	$89,373
Expenditures During FY 14:	$166,679	$319,515	$97,232
Per Capita Revenue:	$229	$78,578	$229
Per Capita Expenditures:	$505	$76,774	$261
Operating Income (loss):	-$91,105	$2,436	$
Ratio of Retained Earnings to Expenditures:	496.90%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$828,229	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,510	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Findlay Village

Unit Code: 086/015/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,221,540
Equalized Assessed Valuation:	$5,861,923
Population:	672
Employees:	
Full Time:	4
Part Time:	9
Salaries Paid:	$179,263

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$406,669	$332,008	$170,045
Per Capita Beginning Fund Balance:	$605	$24,836	$493
Revenue Collected During FY 14:	$271,190	$369,367	$116,057
Expenditures During FY 14:	$278,421	$363,149	$110,784
Per Capita Revenue:	$404	$93,141	$321
Per Capita Expenditures:	$414	$94,207	$304
Revenues over (under) Expenditures:	-$7,231	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$307,218	$351,006	$180,864
Per Capita Ending Fund Balance:	$457	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$195,059	$123,269	$26,022
Total Unrestricted Net Assets:	$112,159	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$363,979	$609,493	$29,815
Per Capita Debt:	$542	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,969,824	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,419	$79,092	$947
Revenue Collected During FY 14:	$713,350	$321,951	$89,373
Expenditures During FY 14:	$673,153	$319,515	$97,232
Per Capita Revenue:	$1,062	$78,578	$229
Per Capita Expenditures:	$1,002	$76,774	$261
Operating Income (loss):	$40,197	$2,436	$
Ratio of Retained Earnings to Expenditures:	446.63%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,006,482	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,474	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fisher Village

Unit Code: 010/025/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,115,275
Equalized Assessed Valuation:	$16,841,008
Population:	1,864
Employees:	
Full Time:	7
Part Time:	15
Salaries Paid:	$324,326

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$915,444	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$491	$605	$440
Revenue Collected During FY 14:	$1,275,428	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,169,950	$5,491,101	$2,627,902
Per Capita Revenue:	$684	$812	$637
Per Capita Expenditures:	$1,164	$769	$619
Revenues over (under) Expenditures:	-$894,522	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	43.56%	90.40%	74.76%
Ending Fund Balance for FY 14:	$945,275	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$507	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$159,900	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$5,438,978	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,046,000	$8,931,204	$2,656,302
Per Capita Debt:	$3,780	$1,369	$683
General Obligation Debt over EAV:	10.37%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$969,044	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$520	$1,598	$1,215
Revenue Collected During FY 14:	$570,066	$2,867,651	$1,249,280
Expenditures During FY 14:	$497,092	$2,739,346	$1,190,005
Per Capita Revenue:	$306	$478	$340
Per Capita Expenditures:	$267	$457	$327
Operating Income (loss):	$72,974	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	209.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,042,018	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$559	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fithian Village

Unit Code: 092/040/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$583,495
Equalized Assessed Valuation:	$4,258,043
Population:	506
Employees:	
Full Time:	1
Part Time:	18
Salaries Paid:	$61,875

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$106,213	$332,008	$170,045
Per Capita Beginning Fund Balance:	$210	$24,836	$493
Revenue Collected During FY 14:	$143,659	$369,367	$116,057
Expenditures During FY 14:	$154,100	$363,149	$110,784
Per Capita Revenue:	$284	$93,141	$321
Per Capita Expenditures:	$305	$94,207	$304
Revenues over (under) Expenditures:	-$10,441	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	63.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$98,530	$351,006	$180,864
Per Capita Ending Fund Balance:	$195	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,923	$123,269	$26,022
Total Unrestricted Net Assets:	$60,257	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,052,525	$609,493	$29,815
Per Capita Debt:	$2,080	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$198,949	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$393	$79,092	$947
Revenue Collected During FY 14:	$253,520	$321,951	$89,373
Expenditures During FY 14:	$333,442	$319,515	$97,232
Per Capita Revenue:	$501	$78,578	$229
Per Capita Expenditures:	$659	$76,774	$261
Operating Income (loss):	-$79,922	$2,436	$
Ratio of Retained Earnings to Expenditures:	67.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$225,860	$893,250	$392,538
Per Capita Ending Retained Earnings:	$446	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flanagan Village

Unit Code: 053/045/32 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,566,250
Equalized Assessed Valuation:	$11,797,674
Population:	1,100
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$98,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$322,530	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$293	$605	$440
Revenue Collected During FY 14:	$337,591	$5,702,258	$2,724,997
Expenditures During FY 14:	$199,661	$5,491,101	$2,627,902
Per Capita Revenue:	$307	$812	$637
Per Capita Expenditures:	$182	$769	$619
Revenues over (under) Expenditures:	$137,930	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	220.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$439,326	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$399	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$136,871	$1,648,859	$607,219
Total Unrestricted Net Assets:	$312,563	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$421,562	$8,931,204	$2,656,302
Per Capita Debt:	$383	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$433,416	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$394	$1,598	$1,215
Revenue Collected During FY 14:	$470,247	$2,867,651	$1,249,280
Expenditures During FY 14:	$407,244	$2,739,346	$1,190,005
Per Capita Revenue:	$427	$478	$340
Per Capita Expenditures:	$370	$457	$327
Operating Income (loss):	$63,003	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	127.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$517,553	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$471	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32 **County:** Crawford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $551,700

Equalized Assessed Valuation: $1,602,412

Population: 331

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $70,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$94,132	$332,008	$170,045
Per Capita Beginning Fund Balance:	$284	$24,836	$493
Revenue Collected During FY 14:	$118,239	$369,367	$116,057
Expenditures During FY 14:	$99,427	$363,149	$110,784
Per Capita Revenue:	$357	$93,141	$321
Per Capita Expenditures:	$300	$94,207	$304
Revenues over (under) Expenditures:	$18,812	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	113.59%	257.35%	167.68%
Ending Fund Balance for FY 14:	$112,944	$351,006	$180,864
Per Capita Ending Fund Balance:	$341	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,095	$123,269	$26,022
Total Unrestricted Net Assets:	$79,849	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,144,094	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,456	$79,092	$947
Revenue Collected During FY 14:	$377,223	$321,951	$89,373
Expenditures During FY 14:	$373,191	$319,515	$97,232
Per Capita Revenue:	$1,140	$78,578	$229
Per Capita Expenditures:	$1,127	$76,774	$261
Operating Income (loss):	$4,032	$2,436	$
Ratio of Retained Earnings to Expenditures:	307.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,148,126	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,469	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flora City

Unit Code: 013/015/30 **County:** Clay

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,257,093
Equalized Assessed Valuation:	$37,915,104
Population:	5,058
Employees:	
Full Time:	51
Part Time:	9
Salaries Paid:	$3,126,083

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,529,033	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$895	$605	$440
Revenue Collected During FY 14:	$4,048,102	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,148,321	$5,491,101	$2,627,902
Per Capita Revenue:	$800	$812	$637
Per Capita Expenditures:	$1,018	$769	$619
Revenues over (under) Expenditures:	-$1,100,219	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,843,014	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$760	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,334,809	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,356,418	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,940,699	$8,931,204	$2,656,302
Per Capita Debt:	$2,954	$1,369	$683
General Obligation Debt over EAV:	33.75%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,552,705	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,261	$1,598	$1,215
Revenue Collected During FY 14:	$18,619,253	$2,867,651	$1,249,280
Expenditures During FY 14:	$16,265,789	$2,739,346	$1,190,005
Per Capita Revenue:	$3,681	$478	$340
Per Capita Expenditures:	$3,216	$457	$327
Operating Income (loss):	$2,353,464	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	134.97%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,954,323	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,341	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Florence Village

Unit Code: 075/030/32 **County:** Pike

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$16,700
Equalized Assessed Valuation:	$871,299
Population:	38
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$34,654	$332,008	$170,045
Per Capita Beginning Fund Balance:	$912	$24,836	$493
Revenue Collected During FY 14:	$21,446	$369,367	$116,057
Expenditures During FY 14:	$12,410	$363,149	$110,784
Per Capita Revenue:	$564	$93,141	$321
Per Capita Expenditures:	$327	$94,207	$304
Revenues over (under) Expenditures:	$9,036	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	352.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$43,690	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,150	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$43,691	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flossmoor Village

Unit Code: 016/185/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,073,325
Equalized Assessed Valuation:	$219,815,910
Population:	9,464
Employees:	
Full Time:	52
Part Time:	100
Salaries Paid:	$5,007,495

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,760,371	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$820	$605	$440
Revenue Collected During FY 14:	$10,044,503	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,781,622	$5,491,101	$2,627,902
Per Capita Revenue:	$1,061	$812	$637
Per Capita Expenditures:	$928	$769	$619
Revenues over (under) Expenditures:	$1,262,881	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	98.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,686,999	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$918	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,198,380	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,297,097	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,966,419	$8,931,204	$2,656,302
Per Capita Debt:	$1,159	$1,369	$683
General Obligation Debt over EAV:	3.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,088,019	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,489	$1,598	$1,215
Revenue Collected During FY 14:	$4,165,138	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,365,042	$2,739,346	$1,190,005
Per Capita Revenue:	$440	$478	$340
Per Capita Expenditures:	$461	$457	$327
Operating Income (loss):	-$199,904	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	356.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,544,609	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,642	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Foosland Village

Unit Code: 010/030/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$30,900
Equalized Assessed Valuation:	$520,210
Population:	101
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$2,105

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$50,812	$332,008	$170,045
Per Capita Beginning Fund Balance:	$503	$24,836	$493
Revenue Collected During FY 14:	$122,182	$369,367	$116,057
Expenditures During FY 14:	$115,859	$363,149	$110,784
Per Capita Revenue:	$1,210	$93,141	$321
Per Capita Expenditures:	$1,147	$94,207	$304
Revenues over (under) Expenditures:	$6,323	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	49.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$57,135	$351,006	$180,864
Per Capita Ending Fund Balance:	$566	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$57,136	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ford Heights Village

Unit Code: 016/155/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,405,298
Equalized Assessed Valuation:	$1,088,192
Population:	2,763
Employees:	
Full Time:	21
Part Time:	
Salaries Paid:	$506,353

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$601,598	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$218	$605	$440
Revenue Collected During FY 14:	$1,686,224	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,695,114	$5,491,101	$2,627,902
Per Capita Revenue:	$610	$812	$637
Per Capita Expenditures:	$614	$769	$619
Revenues over (under) Expenditures:	-$8,890	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-114.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$1,936,074	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$701	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$2,235,148	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,680,947	$8,931,204	$2,656,302
Per Capita Debt:	$970	$1,369	$683
General Obligation Debt over EAV:	240.31%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$86,372	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$31	$1,598	$1,215
Revenue Collected During FY 14:	$453,159	$2,867,651	$1,249,280
Expenditures During FY 14:	$710,183	$2,739,346	$1,190,005
Per Capita Revenue:	$164	$478	$340
Per Capita Expenditures:	$257	$457	$327
Operating Income (loss):	-$257,024	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	-87.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	-$619,054	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	-$224	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest City Village

Unit Code: 060/020/32 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$228,131
Equalized Assessed Valuation:	$1,493,655
Population:	246
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$39,524

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$132,806	$332,008	$170,045
Per Capita Beginning Fund Balance:	$540	$24,836	$493
Revenue Collected During FY 14:	$115,052	$369,367	$116,057
Expenditures During FY 14:	$133,871	$363,149	$110,784
Per Capita Revenue:	$468	$93,141	$321
Per Capita Expenditures:	$544	$94,207	$304
Revenues over (under) Expenditures:	-$18,819	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	$148,488	$351,006	$180,864
Per Capita Ending Fund Balance:	$604	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,556	$123,269	$26,022
Total Unrestricted Net Assets:	$136,932	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$124,265	$609,493	$29,815
Per Capita Debt:	$505	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$488,408	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,985	$79,092	$947
Revenue Collected During FY 14:	$36,290	$321,951	$89,373
Expenditures During FY 14:	$60,394	$319,515	$97,232
Per Capita Revenue:	$148	$78,578	$229
Per Capita Expenditures:	$246	$76,774	$261
Operating Income (loss):	-$24,104	$2,436	$
Ratio of Retained Earnings to Expenditures:	726.68%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$438,873	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,784	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forest Park Village

Unit Code: 016/190/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,129,908
Equalized Assessed Valuation:	$306,740,756
Population:	14,213
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	$9,400,640

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,474,446	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$667	$605	$440
Revenue Collected During FY 14:	$20,463,783	$5,702,258	$2,724,997
Expenditures During FY 14:	$21,377,107	$5,491,101	$2,627,902
Per Capita Revenue:	$1,440	$812	$637
Per Capita Expenditures:	$1,504	$769	$619
Revenues over (under) Expenditures:	-$913,324	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,884,304	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$695	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,260,605	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,255,528	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,240,983	$8,931,204	$2,656,302
Per Capita Debt:	$1,283	$1,369	$683
General Obligation Debt over EAV:	3.71%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,364,187	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$448	$1,598	$1,215
Revenue Collected During FY 14:	$6,039,235	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,237,868	$2,739,346	$1,190,005
Per Capita Revenue:	$425	$478	$340
Per Capita Expenditures:	$298	$457	$327
Operating Income (loss):	$1,801,367	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	173.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,365,554	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$518	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest View Village

Unit Code: 016/195/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,664,600
Equalized Assessed Valuation:	$45,567,810
Population:	698
Employees:	
Full Time:	21
Part Time:	43
Salaries Paid:	$2,084,617

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,159,372	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,094	$24,836	$493
Revenue Collected During FY 14:	$4,635,748	$369,367	$116,057
Expenditures During FY 14:	$4,383,708	$363,149	$110,784
Per Capita Revenue:	$6,641	$93,141	$321
Per Capita Expenditures:	$6,280	$94,207	$304
Revenues over (under) Expenditures:	$252,040	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	55.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$2,411,412	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,455	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$418,018	$123,269	$26,022
Total Unrestricted Net Assets:	$2,478,125	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,760,000	$609,493	$29,815
Per Capita Debt:	$2,521	$180,001	$67
General Obligation Debt over EAV:	3.86%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,268,834	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,818	$79,092	$947
Revenue Collected During FY 14:	$693,700	$321,951	$89,373
Expenditures During FY 14:	$296,852	$319,515	$97,232
Per Capita Revenue:	$994	$78,578	$229
Per Capita Expenditures:	$425	$76,774	$261
Operating Income (loss):	$396,848	$2,436	$
Ratio of Retained Earnings to Expenditures:	561.12%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,665,682	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,386	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forrest Village

Unit Code: 053/050/32 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,018,600
Equalized Assessed Valuation:	$12,698,506
Population:	1,220
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$229,085

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$750,014	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$615	$605	$440
Revenue Collected During FY 14:	$576,940	$5,702,258	$2,724,997
Expenditures During FY 14:	$491,239	$5,491,101	$2,627,902
Per Capita Revenue:	$473	$812	$637
Per Capita Expenditures:	$403	$769	$619
Revenues over (under) Expenditures:	$85,701	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	170.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$835,715	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$685	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$154,667	$1,648,859	$607,219
Total Unrestricted Net Assets:	$681,049	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,298,525	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,064	$1,598	$1,215
Revenue Collected During FY 14:	$382,953	$2,867,651	$1,249,280
Expenditures During FY 14:	$305,850	$2,739,346	$1,190,005
Per Capita Revenue:	$314	$478	$340
Per Capita Expenditures:	$251	$457	$327
Operating Income (loss):	$77,103	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	449.77%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,375,628	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,128	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forreston Village

Unit Code: 071/025/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,938,944
Equalized Assessed Valuation:	$14,422,331
Population:	1,446
Employees:	
Full Time:	5
Part Time:	7
Salaries Paid:	$293,836

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,149,611	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$795	$605	$440
Revenue Collected During FY 14:	$764,497	$5,702,258	$2,724,997
Expenditures During FY 14:	$751,008	$5,491,101	$2,627,902
Per Capita Revenue:	$529	$812	$637
Per Capita Expenditures:	$519	$769	$619
Revenues over (under) Expenditures:	$13,489	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	154.87%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,163,100	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$804	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$413,840	$1,648,859	$607,219
Total Unrestricted Net Assets:	$749,260	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,770,425	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,224	$1,598	$1,215
Revenue Collected During FY 14:	$634,009	$2,867,651	$1,249,280
Expenditures During FY 14:	$327,861	$2,739,346	$1,190,005
Per Capita Revenue:	$438	$478	$340
Per Capita Expenditures:	$227	$457	$327
Operating Income (loss):	$306,148	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	633.37%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,076,573	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,436	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forsyth Village

Unit Code: 055/025/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,156,020
Equalized Assessed Valuation:	$124,096,708
Population:	3,490
Employees:	
Full Time:	12
Part Time:	8
Salaries Paid:	$699,247

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,681,326	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,628	$605	$440
Revenue Collected During FY 14:	$5,741,617	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,793,392	$5,491,101	$2,627,902
Per Capita Revenue:	$1,645	$812	$637
Per Capita Expenditures:	$1,087	$769	$619
Revenues over (under) Expenditures:	$1,948,225	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	153.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,808,530	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,664	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$955,173	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,853,358	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,784,539	$8,931,204	$2,656,302
Per Capita Debt:	$1,084	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,681,679	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,628	$1,598	$1,215
Revenue Collected During FY 14:	$917,524	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,112,827	$2,739,346	$1,190,005
Per Capita Revenue:	$263	$478	$340
Per Capita Expenditures:	$892	$457	$327
Operating Income (loss):	-$2,195,303	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	170.50%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,307,397	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,521	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fox Lake Village

Unit Code: 049/025/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,238,711
Equalized Assessed Valuation:	$257,712,442
Population:	10,579
Employees:	
Full Time:	95
Part Time:	10
Salaries Paid:	$5,875,295

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,243,490	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$496	$605	$440
Revenue Collected During FY 14:	$12,925,481	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,625,462	$5,491,101	$2,627,902
Per Capita Revenue:	$1,222	$812	$637
Per Capita Expenditures:	$1,099	$769	$619
Revenues over (under) Expenditures:	$1,300,019	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	54.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,296,351	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$595	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,534,972	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,840,897	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,996,033	$8,931,204	$2,656,302
Per Capita Debt:	$567	$1,369	$683
General Obligation Debt over EAV:	1.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$66,285,194	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,266	$1,598	$1,215
Revenue Collected During FY 14:	$8,488,164	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,763,060	$2,739,346	$1,190,005
Per Capita Revenue:	$802	$478	$340
Per Capita Expenditures:	$828	$457	$327
Operating Income (loss):	-$274,896	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	753.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$66,010,298	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$6,240	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fox River Grove Village

Unit Code: 063/025/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,700,206
Equalized Assessed Valuation:	$117,946,210
Population:	4,854
Employees:	
Full Time:	26
Part Time:	44
Salaries Paid:	$1,638,058

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,947,603	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,431	$605	$440
Revenue Collected During FY 14:	$4,289,004	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,493,912	$5,491,101	$2,627,902
Per Capita Revenue:	$884	$812	$637
Per Capita Expenditures:	$926	$769	$619
Revenues over (under) Expenditures:	-$204,908	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	84.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,790,964	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$781	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,287,381	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,842,164	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,796,000	$8,931,204	$2,656,302
Per Capita Debt:	$988	$1,369	$683
General Obligation Debt over EAV:	1.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,894,948	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,214	$1,598	$1,215
Revenue Collected During FY 14:	$1,952,840	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,558,724	$2,739,346	$1,190,005
Per Capita Revenue:	$402	$478	$340
Per Capita Expenditures:	$321	$457	$327
Operating Income (loss):	$394,116	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	401.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,257,128	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,289	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Frankfort Village

Unit Code: 099/045/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,045,550
Equalized Assessed Valuation:	$804,772,884
Population:	18,628
Employees:	
Full Time:	84
Part Time:	12
Salaries Paid:	$6,200,271

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,266,122	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$497	$605	$440
Revenue Collected During FY 14:	$14,367,135	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,438,276	$5,491,101	$2,627,902
Per Capita Revenue:	$771	$812	$637
Per Capita Expenditures:	$668	$769	$619
Revenues over (under) Expenditures:	$1,928,859	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	75.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,365,495	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$503	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$7,391,134	$35,498	$
Total Unreserved Funds:	$1,974,361	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$964,242	$1,648,859	$607,219
Total Unrestricted Net Assets:	$15,162,051	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,744,578	$8,931,204	$2,656,302
Per Capita Debt:	$201	$1,369	$683
General Obligation Debt over EAV:	0.03%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$95,510,791	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,127	$1,598	$1,215
Revenue Collected During FY 14:	$8,418,608	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,537,359	$2,739,346	$1,190,005
Per Capita Revenue:	$452	$478	$340
Per Capita Expenditures:	$405	$457	$327
Operating Income (loss):	$881,249	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1270.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$95,726,440	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,139	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Franklin Village

Unit Code: 069/020/32 **County:** Morgan

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$354,323
Equalized Assessed Valuation:	$6,150,798
Population:	586
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$151,913

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$122,795	$332,008	$170,045
Per Capita Beginning Fund Balance:	$210	$24,836	$493
Revenue Collected During FY 14:	$168,984	$369,367	$116,057
Expenditures During FY 14:	$175,144	$363,149	$110,784
Per Capita Revenue:	$288	$93,141	$321
Per Capita Expenditures:	$299	$94,207	$304
Revenues over (under) Expenditures:	-$6,160	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	74.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$130,080	$351,006	$180,864
Per Capita Ending Fund Balance:	$222	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,819	$123,269	$26,022
Total Unrestricted Net Assets:	$61,261	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$937,931	$609,493	$29,815
Per Capita Debt:	$1,601	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,361,648	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$9,150	$79,092	$947
Revenue Collected During FY 14:	$695,509	$321,951	$89,373
Expenditures During FY 14:	$736,121	$319,515	$97,232
Per Capita Revenue:	$1,187	$78,578	$229
Per Capita Expenditures:	$1,256	$76,774	$261
Operating Income (loss):	-$40,612	$2,436	$
Ratio of Retained Earnings to Expenditures:	739.26%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$5,441,861	$893,250	$392,538
Per Capita Ending Retained Earnings:	$9,286	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Franklin Grove Village

Unit Code: 052/030/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,196,845
Equalized Assessed Valuation:	$9,513,376
Population:	1,004
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$251,334

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$789,586	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$786	$605	$440
Revenue Collected During FY 14:	$569,333	$5,702,258	$2,724,997
Expenditures During FY 14:	$485,141	$5,491,101	$2,627,902
Per Capita Revenue:	$567	$812	$637
Per Capita Expenditures:	$483	$769	$619
Revenues over (under) Expenditures:	$84,192	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	180.11%	90.40%	74.76%
Ending Fund Balance for FY 14:	$873,782	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$870	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$750,569	$1,648,859	$607,219
Total Unrestricted Net Assets:	$123,213	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,191,801	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,187	$1,598	$1,215
Revenue Collected During FY 14:	$260,181	$2,867,651	$1,249,280
Expenditures During FY 14:	$167,319	$2,739,346	$1,190,005
Per Capita Revenue:	$259	$478	$340
Per Capita Expenditures:	$167	$457	$327
Operating Income (loss):	$92,862	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	767.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,284,663	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,280	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Franklin Park Village

Unit Code: 016/200/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$66,395,606
Equalized Assessed Valuation:	$611,138,981
Population:	18,333
Employees:	
Full Time:	140
Part Time:	35
Salaries Paid:	$11,576,963

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,908,790	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$268	$605	$440
Revenue Collected During FY 14:	$26,149,185	$5,702,258	$2,724,997
Expenditures During FY 14:	$24,803,704	$5,491,101	$2,627,902
Per Capita Revenue:	$1,426	$812	$637
Per Capita Expenditures:	$1,353	$769	$619
Revenues over (under) Expenditures:	$1,345,481	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	25.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,381,576	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$348	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,323,838	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$15,782,479	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$80,540,598	$8,931,204	$2,656,302
Per Capita Debt:	$4,393	$1,369	$683
General Obligation Debt over EAV:	2.21%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,454,436	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$952	$1,598	$1,215
Revenue Collected During FY 14:	$10,161,577	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,592,961	$2,739,346	$1,190,005
Per Capita Revenue:	$554	$478	$340
Per Capita Expenditures:	$632	$457	$327
Operating Income (loss):	-$1,431,384	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	137.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,899,953	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$867	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32 **County:** St. Clair

Fiscal Year End:	3/31/2014
Accounting Method:	Combination
Appropriation or Budget:	$9,593,962
Equalized Assessed Valuation:	$79,921,537
Population:	4,354
Employees:	
Full Time:	27
Part Time:	47
Salaries Paid:	$1,658,110

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,128,864	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$259	$605	$440
Revenue Collected During FY 14:	$2,410,629	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,268,130	$5,491,101	$2,627,902
Per Capita Revenue:	$554	$812	$637
Per Capita Expenditures:	$521	$769	$619
Revenues over (under) Expenditures:	$142,499	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	53.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,221,363	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$281	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$620,509	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$759,146	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,105,934	$8,931,204	$2,656,302
Per Capita Debt:	$1,632	$1,369	$683
General Obligation Debt over EAV:	5.87%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,757,481	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,241	$1,598	$1,215
Revenue Collected During FY 14:	$6,603,868	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,698,189	$2,739,346	$1,190,005
Per Capita Revenue:	$1,517	$478	$340
Per Capita Expenditures:	$1,538	$457	$327
Operating Income (loss):	-$94,321	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	145.01%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,713,160	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,231	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Freeman Spur Village

Unit Code: 100/045/32 **County:** Williamson

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $550,000

Equalized Assessed Valuation: $915,658

Population: 287

Employees:

Full Time:

Part Time: 6

Salaries Paid: $61,417

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$105,683	$332,008	$170,045
Per Capita Beginning Fund Balance:	$368	$24,836	$493
Revenue Collected During FY 14:	$376,325	$369,367	$116,057
Expenditures During FY 14:	$385,312	$363,149	$110,784
Per Capita Revenue:	$1,311	$93,141	$321
Per Capita Expenditures:	$1,343	$94,207	$304
Revenues over (under) Expenditures:	-$8,987	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	26.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$102,529	$351,006	$180,864
Per Capita Ending Fund Balance:	$357	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,832	$123,269	$26,022
Total Unrestricted Net Assets:	$76,698	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$334,030	$609,493	$29,815
Per Capita Debt:	$1,164	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$793,356	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,764	$79,092	$947
Revenue Collected During FY 14:	$124,224	$321,951	$89,373
Expenditures During FY 14:	$160,816	$319,515	$97,232
Per Capita Revenue:	$433	$78,578	$229
Per Capita Expenditures:	$560	$76,774	$261
Operating Income (loss):	-$36,592	$2,436	$
Ratio of Retained Earnings to Expenditures:	466.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$750,931	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,616	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Freeport City

Unit Code: 089/025/30 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,462,579
Equalized Assessed Valuation:	$229,200,316
Population:	25,035
Employees:	
Full Time:	201
Part Time:	17
Salaries Paid:	$11,885,176

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,596,445	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$303	$513	$441
Revenue Collected During FY 14:	$25,583,700	$53,021,753	$40,071,062
Expenditures During FY 14:	$25,183,283	$50,940,085	$39,626,744
Per Capita Revenue:	$1,022	$1,047	$1,013
Per Capita Expenditures:	$1,006	$1,008	$967
Revenues over (under) Expenditures:	$400,417	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	30.97%	54.88%	52.77%
Ending Fund Balance for FY 14:	$7,799,323	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$312	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,326,369	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$2,938,397	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$36,647,012	$81,108,167	$55,205,755
Per Capita Debt:	$1,464	$1,521	$1,337
General Obligation Debt over EAV:	10.60%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,806,355	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,071	$1,355	$1,126
Revenue Collected During FY 14:	$8,818,747	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,980,872	$21,127,660	$12,128,269
Per Capita Revenue:	$352	$418	$307
Per Capita Expenditures:	$359	$399	$297
Operating Income (loss):	-$162,125	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	329.08%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$29,554,068	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,181	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fulton City

Unit Code: 098/030/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,132,611
Equalized Assessed Valuation:	$46,872,874
Population:	3,431
Employees:	
Full Time:	22
Part Time:	16
Salaries Paid:	$1,064,667

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,548,118	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$451	$605	$440
Revenue Collected During FY 14:	$1,887,608	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,821,039	$5,491,101	$2,627,902
Per Capita Revenue:	$550	$812	$637
Per Capita Expenditures:	$531	$769	$619
Revenues over (under) Expenditures:	$66,569	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	114.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,081,738	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$607	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,507,363	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,183,487	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,062,332	$8,931,204	$2,656,302
Per Capita Debt:	$2,350	$1,369	$683
General Obligation Debt over EAV:	6.20%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,085,228	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$608	$1,598	$1,215
Revenue Collected During FY 14:	$1,803,051	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,226,833	$2,739,346	$1,190,005
Per Capita Revenue:	$526	$478	$340
Per Capita Expenditures:	$358	$457	$327
Operating Income (loss):	$576,218	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	221.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,711,547	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$790	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fults Village

Unit Code: 067/015/32 **County:** Monroe

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $20,000

Equalized Assessed Valuation: $345,576

Population: 26

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,091	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,888	$24,836	$493
Revenue Collected During FY 14:	$8,564	$369,367	$116,057
Expenditures During FY 14:	$9,370	$363,149	$110,784
Per Capita Revenue:	$329	$93,141	$321
Per Capita Expenditures:	$360	$94,207	$304
Revenues over (under) Expenditures:	-$806	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1070.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$100,285	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,857	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Galatia Village

Unit Code: 082/020/32 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$948,890
Equalized Assessed Valuation:	$5,813,357
Population:	933
Employees:	
Full Time:	5
Part Time:	1
Salaries Paid:	$215,622

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,545,547	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,657	$24,836	$493
Revenue Collected During FY 14:	$415,992	$369,367	$116,057
Expenditures During FY 14:	$445,605	$363,149	$110,784
Per Capita Revenue:	$446	$93,141	$321
Per Capita Expenditures:	$478	$94,207	$304
Revenues over (under) Expenditures:	-$29,613	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	335.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,493,375	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,601	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,932	$123,269	$26,022
Total Unrestricted Net Assets:	$448,028	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$110,131	$609,493	$29,815
Per Capita Debt:	$118	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,781,561	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,981	$79,092	$947
Revenue Collected During FY 14:	$1,061,837	$321,951	$89,373
Expenditures During FY 14:	$1,008,172	$319,515	$97,232
Per Capita Revenue:	$1,138	$78,578	$229
Per Capita Expenditures:	$1,081	$76,774	$261
Operating Income (loss):	$53,665	$2,436	$
Ratio of Retained Earnings to Expenditures:	282.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,844,589	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,049	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Galena City

Unit Code: 043/025/30 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$10,382,561
Equalized Assessed Valuation:	$97,020,346
Population:	3,600
Employees:	
Full Time:	30
Part Time:	60
Salaries Paid:	$1,680,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,326,409	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,480	$605	$440
Revenue Collected During FY 14:	$4,809,376	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,595,274	$5,491,101	$2,627,902
Per Capita Revenue:	$1,336	$812	$637
Per Capita Expenditures:	$1,554	$769	$619
Revenues over (under) Expenditures:	-$785,898	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,129,206	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,147	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,423,361	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,018,783	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,444,318	$8,931,204	$2,656,302
Per Capita Debt:	$4,012	$1,369	$683
General Obligation Debt over EAV:	3.35%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,797,268	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,610	$1,598	$1,215
Revenue Collected During FY 14:	$2,270,799	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,772,085	$2,739,346	$1,190,005
Per Capita Revenue:	$631	$478	$340
Per Capita Expenditures:	$770	$457	$327
Operating Income (loss):	-$501,286	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	190.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,286,277	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,468	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Galesburg City

Unit Code: 048/025/30 **County:** Knox

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$89,018,323
Equalized Assessed Valuation:	$316,577,637
Population:	31,665
Employees:	
Full Time:	256
Part Time:	208
Salaries Paid:	$15,054,079

Blended Component Units

Number Submitted = 1

Galesburg Town

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$25,937,711	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$819	$513	$441
Revenue Collected During FY 14:	$36,742,014	$53,021,753	$40,071,062
Expenditures During FY 14:	$36,138,111	$50,940,085	$39,626,744
Per Capita Revenue:	$1,160	$1,047	$1,013
Per Capita Expenditures:	$1,141	$1,008	$967
Revenues over (under) Expenditures:	$603,903	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	68.95%	54.88%	52.77%
Ending Fund Balance for FY 14:	$24,917,696	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$787	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,923,284	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$27,953,253	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$27,021,161	$81,108,167	$55,205,755
Per Capita Debt:	$853	$1,521	$1,337
General Obligation Debt over EAV:	4.81%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,080,899	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$824	$1,355	$1,126
Revenue Collected During FY 14:	$8,095,381	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,229,489	$21,127,660	$12,128,269
Per Capita Revenue:	$256	$418	$307
Per Capita Expenditures:	$260	$399	$297
Operating Income (loss):	-$134,108	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	315.29%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$25,946,791	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$819	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Galva City

Unit Code: 037/050/30 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,371,368
Equalized Assessed Valuation:	$20,543,930
Population:	2,648
Employees:	
Full Time:	12
Part Time:	15
Salaries Paid:	$695,372

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$1,740,206	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$657	$605	$440
Revenue Collected During FY 14:	$4,300,738	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,300,029	$5,491,101	$2,627,902
Per Capita Revenue:	$1,624	$812	$637
Per Capita Expenditures:	$1,624	$769	$619
Revenues over (under) Expenditures:	$709	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-1.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$83,804	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$32	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$520,873	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$191,119	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$458,189	$8,931,204	$2,656,302
Per Capita Debt:	$173	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,843,306	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,829	$1,598	$1,215
Revenue Collected During FY 14:	$942,733	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,114,972	$2,739,346	$1,190,005
Per Capita Revenue:	$356	$478	$340
Per Capita Expenditures:	$421	$457	$327
Operating Income (loss):	-$172,239	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	270.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,015,374	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,139	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gardner Village

Unit Code: 032/045/32 **County:** Grundy

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $5,892,550

Equalized Assessed Valuation: $9,660,780

Population: 1,410

Employees:

Full Time: 6

Part Time: 8

Salaries Paid: $168,913

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,488,788	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,765	$605	$440
Revenue Collected During FY 14:	$1,913,890	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,077,968	$5,491,101	$2,627,902
Per Capita Revenue:	$1,357	$812	$637
Per Capita Expenditures:	$1,474	$769	$619
Revenues over (under) Expenditures:	-$164,078	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	110.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,302,295	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,633	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,491,456	$1,648,859	$607,219
Total Unrestricted Net Assets:	$963,826	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,818,275	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,290	$1,598	$1,215
Revenue Collected During FY 14:	$262,680	$2,867,651	$1,249,280
Expenditures During FY 14:	$291,261	$2,739,346	$1,190,005
Per Capita Revenue:	$186	$478	$340
Per Capita Expenditures:	$207	$457	$327
Operating Income (loss):	-$28,581	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	705.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,054,752	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,457	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Garrett Village

Unit Code: 021/025/32 **County:** Douglas

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $55,300

Equalized Assessed Valuation: $475,049

Population: 162

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$68,694	$332,008	$170,045
Per Capita Beginning Fund Balance:	$424	$24,836	$493
Revenue Collected During FY 14:	$46,001	$369,367	$116,057
Expenditures During FY 14:	$33,707	$363,149	$110,784
Per Capita Revenue:	$284	$93,141	$321
Per Capita Expenditures:	$208	$94,207	$304
Revenues over (under) Expenditures:	$12,294	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	240.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$80,988	$351,006	$180,864
Per Capita Ending Fund Balance:	$500	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,154	$123,269	$26,022
Total Unrestricted Net Assets:	$56,834	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$47,983	$609,493	$29,815
Per Capita Debt:	$296	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$272,353	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,681	$79,092	$947
Revenue Collected During FY 14:	$30,749	$321,951	$89,373
Expenditures During FY 14:	$35,218	$319,515	$97,232
Per Capita Revenue:	$190	$78,578	$229
Per Capita Expenditures:	$217	$76,774	$261
Operating Income (loss):	-$4,469	$2,436	$
Ratio of Retained Earnings to Expenditures:	750.28%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$264,234	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,631	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gays Village

Unit Code: 070/025/32 **County:** Moultrie

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$87,724
Equalized Assessed Valuation:	$1,715,786
Population:	281
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$252,469	$332,008	$170,045
Per Capita Beginning Fund Balance:	$898	$24,836	$493
Revenue Collected During FY 14:	$53,663	$369,367	$116,057
Expenditures During FY 14:	$50,895	$363,149	$110,784
Per Capita Revenue:	$191	$93,141	$321
Per Capita Expenditures:	$181	$94,207	$304
Revenues over (under) Expenditures:	$2,768	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	501.50%	257.35%	167.68%
Ending Fund Balance for FY 14:	$255,237	$351,006	$180,864
Per Capita Ending Fund Balance:	$908	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$255,237	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneseo City

Unit Code: 037/055/30 **County:** Henry

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,020,300
Equalized Assessed Valuation:	$131,847,912
Population:	6,586
Employees:	
Full Time:	66
Part Time:	53
Salaries Paid:	$3,653,649

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,786,534	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$423	$605	$440
Revenue Collected During FY 14:	$4,305,122	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,813,726	$5,491,101	$2,627,902
Per Capita Revenue:	$654	$812	$637
Per Capita Expenditures:	$579	$769	$619
Revenues over (under) Expenditures:	$491,396	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	77.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,957,658	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$449	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,095,242	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,700,832	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,090,923	$8,931,204	$2,656,302
Per Capita Debt:	$1,684	$1,369	$683
General Obligation Debt over EAV:	2.57%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,441,357	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,863	$1,598	$1,215
Revenue Collected During FY 14:	$9,570,323	$2,867,651	$1,249,280
Expenditures During FY 14:	$9,852,323	$2,739,346	$1,190,005
Per Capita Revenue:	$1,453	$478	$340
Per Capita Expenditures:	$1,496	$457	$327
Operating Income (loss):	-$282,000	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	258.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$25,422,111	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,860	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneva City

Unit Code: 045/045/30 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$83,811,993
Equalized Assessed Valuation:	$899,974,443
Population:	21,495
Employees:	
Full Time:	142
Part Time:	11
Salaries Paid:	$14,659,496

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,537,160	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$258	$605	$440
Revenue Collected During FY 14:	$17,104,331	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,804,297	$5,491,101	$2,627,902
Per Capita Revenue:	$796	$812	$637
Per Capita Expenditures:	$735	$769	$619
Revenues over (under) Expenditures:	$1,300,034	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,578,016	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$260	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,698,489	$1,648,859	$607,219
Total Unrestricted Net Assets:	$254,564	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,874,016	$8,931,204	$2,656,302
Per Capita Debt:	$2,646	$1,369	$683
General Obligation Debt over EAV:	1.14%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$89,102,971	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,145	$1,598	$1,215
Revenue Collected During FY 14:	$46,154,608	$2,867,651	$1,249,280
Expenditures During FY 14:	$43,689,466	$2,739,346	$1,190,005
Per Capita Revenue:	$2,147	$478	$340
Per Capita Expenditures:	$2,033	$457	$327
Operating Income (loss):	$2,465,142	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	207.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$90,702,460	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,220	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Genoa City

Unit Code: 019/020/30 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,599,197
Equalized Assessed Valuation:	$70,487,717
Population:	5,193
Employees:	
Full Time:	16
Part Time:	36
Salaries Paid:	$1,167,132

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,022,116	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$389	$605	$440
Revenue Collected During FY 14:	$3,203,410	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,657,270	$5,491,101	$2,627,902
Per Capita Revenue:	$617	$812	$637
Per Capita Expenditures:	$512	$769	$619
Revenues over (under) Expenditures:	$546,140	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	89.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,365,943	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$456	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,526,934	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,118,581	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,599,793	$8,931,204	$2,656,302
Per Capita Debt:	$501	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,559,056	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,648	$1,598	$1,215
Revenue Collected During FY 14:	$1,269,875	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,452,818	$2,739,346	$1,190,005
Per Capita Revenue:	$245	$478	$340
Per Capita Expenditures:	$280	$457	$327
Operating Income (loss):	-$182,943	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	576.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,376,113	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,613	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Georgetown City

Unit Code: 092/045/30 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$759,096
Equalized Assessed Valuation:	$18,807,091
Population:	3,421
Employees:	
Full Time:	15
Part Time:	5
Salaries Paid:	$620,718

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,329,331	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$389	$605	$440
Revenue Collected During FY 14:	$1,006,740	$5,702,258	$2,724,997
Expenditures During FY 14:	$819,957	$5,491,101	$2,627,902
Per Capita Revenue:	$294	$812	$637
Per Capita Expenditures:	$240	$769	$619
Revenues over (under) Expenditures:	$186,783	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	186.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,526,221	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$446	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$409,230	$1,648,859	$607,219
Total Unrestricted Net Assets:	$472,691	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,667,603	$8,931,204	$2,656,302
Per Capita Debt:	$780	$1,369	$683
General Obligation Debt over EAV:	3.62%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,090,845	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,196	$1,598	$1,215
Revenue Collected During FY 14:	$1,176,801	$2,867,651	$1,249,280
Expenditures During FY 14:	$998,439	$2,739,346	$1,190,005
Per Capita Revenue:	$344	$478	$340
Per Capita Expenditures:	$292	$457	$327
Operating Income (loss):	$178,362	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	426.58%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,259,100	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,245	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: German Valley Village

Unit Code: 089/030/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$299,150
Equalized Assessed Valuation:	$4,924,311
Population:	463
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$57,588

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$144,809	$332,008	$170,045
Per Capita Beginning Fund Balance:	$313	$24,836	$493
Revenue Collected During FY 14:	$189,502	$369,367	$116,057
Expenditures During FY 14:	$120,147	$363,149	$110,784
Per Capita Revenue:	$409	$93,141	$321
Per Capita Expenditures:	$259	$94,207	$304
Revenues over (under) Expenditures:	$69,355	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	170.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	$204,615	$351,006	$180,864
Per Capita Ending Fund Balance:	$442	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$176,511	$123,269	$26,022
Total Unrestricted Net Assets:	$28,104	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$226,587	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$489	$79,092	$947
Revenue Collected During FY 14:	$195,648	$321,951	$89,373
Expenditures During FY 14:	$151,720	$319,515	$97,232
Per Capita Revenue:	$423	$78,578	$229
Per Capita Expenditures:	$328	$76,774	$261
Operating Income (loss):	$43,928	$2,436	$
Ratio of Retained Earnings to Expenditures:	184.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$280,064	$893,250	$392,538
Per Capita Ending Retained Earnings:	$605	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Germantown Village

Unit Code: 014/040/32 **County:** Clinton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,017,955

Equalized Assessed Valuation: $17,711,668

Population: 1,269

Employees:

Full Time: 5

Part Time: 6

Salaries Paid: $296,847

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$557,808	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$440	$605	$440
Revenue Collected During FY 14:	$623,120	$5,702,258	$2,724,997
Expenditures During FY 14:	$489,747	$5,491,101	$2,627,902
Per Capita Revenue:	$491	$812	$637
Per Capita Expenditures:	$386	$769	$619
Revenues over (under) Expenditures:	$133,373	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	142.58%	90.40%	74.76%
Ending Fund Balance for FY 14:	$698,276	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$550	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$361,647	$1,648,859	$607,219
Total Unrestricted Net Assets:	$336,629	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$127,046	$8,931,204	$2,656,302
Per Capita Debt:	$100	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,582,774	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,247	$1,598	$1,215
Revenue Collected During FY 14:	$426,028	$2,867,651	$1,249,280
Expenditures During FY 14:	$506,037	$2,739,346	$1,190,005
Per Capita Revenue:	$336	$478	$340
Per Capita Expenditures:	$399	$457	$327
Operating Income (loss):	-$80,009	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	295.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,495,670	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,179	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Germantown Hills Village

Unit Code: 102/032/32 **County:** Woodford

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,311,635

Equalized Assessed Valuation: $78,674,342

Population: 3,438

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: $353,740

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$786,465	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$229	$605	$440
Revenue Collected During FY 14:	$1,370,096	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,225,001	$5,491,101	$2,627,902
Per Capita Revenue:	$399	$812	$637
Per Capita Expenditures:	$356	$769	$619
Revenues over (under) Expenditures:	$145,095	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	76.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$934,145	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$272	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$75,750	$1,648,859	$607,219
Total Unrestricted Net Assets:	$852,558	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,288,258	$8,931,204	$2,656,302
Per Capita Debt:	$666	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,176,325	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$633	$1,598	$1,215
Revenue Collected During FY 14:	$936,840	$2,867,651	$1,249,280
Expenditures During FY 14:	$596,774	$2,739,346	$1,190,005
Per Capita Revenue:	$272	$478	$340
Per Capita Expenditures:	$174	$457	$327
Operating Income (loss):	$340,066	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	421.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,513,806	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$731	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gibson City

Unit Code: 027/020/30 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,881,095
Equalized Assessed Valuation:	$42,316,574
Population:	3,407
Employees:	
Full Time:	19
Part Time:	51
Salaries Paid:	$980,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,762,650	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$811	$605	$440
Revenue Collected During FY 14:	$3,215,297	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,112,576	$5,491,101	$2,627,902
Per Capita Revenue:	$944	$812	$637
Per Capita Expenditures:	$914	$769	$619
Revenues over (under) Expenditures:	$102,721	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,865,371	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$841	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$391,716	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,859,138	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,997,798	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$880	$1,598	$1,215
Revenue Collected During FY 14:	$756,713	$2,867,651	$1,249,280
Expenditures During FY 14:	$860,444	$2,739,346	$1,190,005
Per Capita Revenue:	$222	$478	$340
Per Capita Expenditures:	$253	$457	$327
Operating Income (loss):	-$103,731	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	336.35%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,894,067	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$849	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gifford Village

Unit Code: 010/035/32 **County:** Champaign

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,159,600
Equalized Assessed Valuation:	$15,503,260
Population:	1,236
Employees:	
Full Time:	5
Part Time:	8
Salaries Paid:	$161,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$404,249	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$327	$605	$440
Revenue Collected During FY 14:	$638,820	$5,702,258	$2,724,997
Expenditures During FY 14:	$662,945	$5,491,101	$2,627,902
Per Capita Revenue:	$517	$812	$637
Per Capita Expenditures:	$536	$769	$619
Revenues over (under) Expenditures:	-$24,125	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	215.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,425,349	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,153	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$230,945	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,344,704	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$571,315	$8,931,204	$2,656,302
Per Capita Debt:	$462	$1,369	$683
General Obligation Debt over EAV:	2.52%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$866,745	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$701	$1,598	$1,215
Revenue Collected During FY 14:	$565,701	$2,867,651	$1,249,280
Expenditures During FY 14:	$282,030	$2,739,346	$1,190,005
Per Capita Revenue:	$458	$478	$340
Per Capita Expenditures:	$228	$457	$327
Operating Income (loss):	$283,671	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	117.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$332,364	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$269	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gilberts Village

Unit Code: 045/050/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,177,587
Equalized Assessed Valuation:	$166,029,770
Population:	6,879
Employees:	
Full Time:	20
Part Time:	30
Salaries Paid:	$1,557,592

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,532,590	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$514	$605	$440
Revenue Collected During FY 14:	$4,850,547	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,935,200	$5,491,101	$2,627,902
Per Capita Revenue:	$705	$812	$637
Per Capita Expenditures:	$572	$769	$619
Revenues over (under) Expenditures:	$915,347	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	113.45%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,464,623	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$649	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,878,238	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,346,579	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,593,207	$8,931,204	$2,656,302
Per Capita Debt:	$377	$1,369	$683
General Obligation Debt over EAV:	1.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,084,720	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,065	$1,598	$1,215
Revenue Collected During FY 14:	$1,365,338	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,435,310	$2,739,346	$1,190,005
Per Capita Revenue:	$198	$478	$340
Per Capita Expenditures:	$209	$457	$327
Operating Income (loss):	-$69,972	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1464.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,014,748	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,055	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gillespie City

Unit Code: 056/050/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,930,275
Equalized Assessed Valuation:	$26,632,781
Population:	3,319
Employees:	
Full Time:	23
Part Time:	23
Salaries Paid:	$743,828

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$729,285	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$220	$605	$440
Revenue Collected During FY 14:	$1,529,798	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,365,798	$5,491,101	$2,627,902
Per Capita Revenue:	$461	$812	$637
Per Capita Expenditures:	$412	$769	$619
Revenues over (under) Expenditures:	$164,000	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.53%	90.40%	74.76%
Ending Fund Balance for FY 14:	$881,285	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$266	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$836,503	$1,648,859	$607,219
Total Unrestricted Net Assets:	$44,782	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,023,652	$8,931,204	$2,656,302
Per Capita Debt:	$610	$1,369	$683
General Obligation Debt over EAV:	7.55%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,587,914	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,985	$1,598	$1,215
Revenue Collected During FY 14:	$1,637,576	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,316,167	$2,739,346	$1,190,005
Per Capita Revenue:	$493	$478	$340
Per Capita Expenditures:	$397	$457	$327
Operating Income (loss):	$321,409	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	525.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,921,323	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,085	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gilman City

Unit Code: 038/055/30 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $5,522,000

Equalized Assessed Valuation: $19,754,616

Population: 1,814

Employees:

Full Time: 4

Part Time: 14

Salaries Paid: $179,306

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$994,001	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$548	$605	$440
Revenue Collected During FY 14:	$1,647,370	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,098,909	$5,491,101	$2,627,902
Per Capita Revenue:	$908	$812	$637
Per Capita Expenditures:	$606	$769	$619
Revenues over (under) Expenditures:	$548,461	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	140.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,542,462	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$850	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,625	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,521,837	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,615,268	$8,931,204	$2,656,302
Per Capita Debt:	$890	$1,369	$683
General Obligation Debt over EAV:	5.26%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$774,431	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$427	$1,598	$1,215
Revenue Collected During FY 14:	$392,902	$2,867,651	$1,249,280
Expenditures During FY 14:	$376,059	$2,739,346	$1,190,005
Per Capita Revenue:	$217	$478	$340
Per Capita Expenditures:	$207	$457	$327
Operating Income (loss):	$16,843	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	210.41%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$791,274	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$436	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Girard City

Unit Code: 056/055/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,128,500
Equalized Assessed Valuation:	$19,075,948
Population:	2,250
Employees:	
Full Time:	10
Part Time:	7
Salaries Paid:	$500,770

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$457,366	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$203	$605	$440
Revenue Collected During FY 14:	$756,433	$5,702,258	$2,724,997
Expenditures During FY 14:	$745,378	$5,491,101	$2,627,902
Per Capita Revenue:	$336	$812	$637
Per Capita Expenditures:	$331	$769	$619
Revenues over (under) Expenditures:	$11,055	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	62.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$466,903	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$208	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$334,969	$1,648,859	$607,219
Total Unrestricted Net Assets:	$83,659	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$880,000	$8,931,204	$2,656,302
Per Capita Debt:	$391	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,609,164	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$715	$1,598	$1,215
Revenue Collected During FY 14:	$728,939	$2,867,651	$1,249,280
Expenditures During FY 14:	$850,479	$2,739,346	$1,190,005
Per Capita Revenue:	$324	$478	$340
Per Capita Expenditures:	$378	$457	$327
Operating Income (loss):	-$121,540	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	175.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,489,142	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$662	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glasford Village

Unit Code: 072/040/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$775,500
Equalized Assessed Valuation:	$10,122,787
Population:	1,022
Employees:	
Full Time:	3
Part Time:	16
Salaries Paid:	$176,536

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,669	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$194	$605	$440
Revenue Collected During FY 14:	$343,432	$5,702,258	$2,724,997
Expenditures During FY 14:	$360,106	$5,491,101	$2,627,902
Per Capita Revenue:	$336	$812	$637
Per Capita Expenditures:	$352	$769	$619
Revenues over (under) Expenditures:	-$16,674	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$222,757	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$218	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$61,391	$1,648,859	$607,219
Total Unrestricted Net Assets:	$161,366	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$759,319	$8,931,204	$2,656,302
Per Capita Debt:	$743	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,510,373	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,478	$1,598	$1,215
Revenue Collected During FY 14:	$438,740	$2,867,651	$1,249,280
Expenditures During FY 14:	$402,394	$2,739,346	$1,190,005
Per Capita Revenue:	$429	$478	$340
Per Capita Expenditures:	$394	$457	$327
Operating Income (loss):	$36,346	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	384.38%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,546,719	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,513	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Glasgow Village

Unit Code: 085/025/32 **County:** Scott

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $38,500

Equalized Assessed Valuation: $492,810

Population: 175

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,426	$332,008	$170,045
Per Capita Beginning Fund Balance:	$317	$24,836	$493
Revenue Collected During FY 14:	$37,006	$369,367	$116,057
Expenditures During FY 14:	$24,283	$363,149	$110,784
Per Capita Revenue:	$211	$93,141	$321
Per Capita Expenditures:	$139	$94,207	$304
Revenues over (under) Expenditures:	$12,723	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	280.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$68,149	$351,006	$180,864
Per Capita Ending Fund Balance:	$389	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$69,648	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glen Carbon Village

Unit Code: 057/040/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,677,367
Equalized Assessed Valuation:	$310,641,920
Population:	12,974
Employees:	
Full Time:	60
Part Time:	32
Salaries Paid:	$3,522,619

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,892,769	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$608	$605	$440
Revenue Collected During FY 14:	$9,276,012	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,511,518	$5,491,101	$2,627,902
Per Capita Revenue:	$715	$812	$637
Per Capita Expenditures:	$656	$769	$619
Revenues over (under) Expenditures:	$764,494	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	81.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,959,653	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$536	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,873,434	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,447,121	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,861,287	$8,931,204	$2,656,302
Per Capita Debt:	$683	$1,369	$683
General Obligation Debt over EAV:	1.61%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,110,730	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,627	$1,598	$1,215
Revenue Collected During FY 14:	$5,283,034	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,440,589	$2,739,346	$1,190,005
Per Capita Revenue:	$407	$478	$340
Per Capita Expenditures:	$342	$457	$327
Operating Income (loss):	$842,445	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	491.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,814,820	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,681	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glen Ellyn Village

Unit Code: 022/055/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$88,196,806
Equalized Assessed Valuation:	$3,574,966,392
Population:	27,761
Employees:	
Full Time:	104
Part Time:	255
Salaries Paid:	$18,062,070

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,785,740	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$280	$513	$441
Revenue Collected During FY 14:	$36,301,952	$53,021,753	$40,071,062
Expenditures During FY 14:	$26,977,144	$50,940,085	$39,626,744
Per Capita Revenue:	$1,308	$1,047	$1,013
Per Capita Expenditures:	$972	$1,008	$967
Revenues over (under) Expenditures:	$9,324,808	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	41.39%	54.88%	52.77%
Ending Fund Balance for FY 14:	$11,165,098	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$402	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,342,820	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$22,615,796	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,221,997	$81,108,167	$55,205,755
Per Capita Debt:	$368	$1,521	$1,337
General Obligation Debt over EAV:	0.26%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$84,398,498	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$3,040	$1,355	$1,126
Revenue Collected During FY 14:	$34,061,278	$22,088,329	$13,107,976
Expenditures During FY 14:	$31,058,076	$21,127,660	$12,128,269
Per Capita Revenue:	$1,227	$418	$307
Per Capita Expenditures:	$1,119	$399	$297
Operating Income (loss):	$3,003,202	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	282.80%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$87,831,699	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,164	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glencoe Village

Unit Code: 016/205/32 **County:** Cook

Fiscal Year End:	2/28/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,707,463
Equalized Assessed Valuation:	$875,187,894
Population:	8,723
Employees:	
Full Time:	97
Part Time:	53
Salaries Paid:	$9,808,722

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,913,834	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$678	$605	$440
Revenue Collected During FY 14:	$17,685,613	$5,702,258	$2,724,997
Expenditures During FY 14:	$16,844,219	$5,491,101	$2,627,902
Per Capita Revenue:	$2,027	$812	$637
Per Capita Expenditures:	$1,931	$769	$619
Revenues over (under) Expenditures:	$841,394	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	40.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,878,363	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$789	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,276,556	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,451,177	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$17,395,742	$8,931,204	$2,656,302
Per Capita Debt:	$1,994	$1,369	$683
General Obligation Debt over EAV:	1.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,275,798	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$490	$1,598	$1,215
Revenue Collected During FY 14:	$3,883,753	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,188,078	$2,739,346	$1,190,005
Per Capita Revenue:	$445	$478	$340
Per Capita Expenditures:	$365	$457	$327
Operating Income (loss):	$695,675	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	155.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,971,473	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$570	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glendale Heights Village

Unit Code: 022/050/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,690,760
Equalized Assessed Valuation:	$570,099,354
Population:	34,535
Employees:	
Full Time:	198
Part Time:	30
Salaries Paid:	$16,240,506

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,298,720	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$472	$513	$441
Revenue Collected During FY 14:	$28,631,477	$53,021,753	$40,071,062
Expenditures During FY 14:	$27,454,181	$50,940,085	$39,626,744
Per Capita Revenue:	$829	$1,047	$1,013
Per Capita Expenditures:	$795	$1,008	$967
Revenues over (under) Expenditures:	$1,177,296	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	55.24%	54.88%	52.77%
Ending Fund Balance for FY 14:	$15,165,484	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$439	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,392,692	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$9,289,365	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$50,288,362	$81,108,167	$55,205,755
Per Capita Debt:	$1,456	$1,521	$1,337
General Obligation Debt over EAV:	7.68%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$42,864,060	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,241	$1,355	$1,126
Revenue Collected During FY 14:	$11,054,640	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,448,535	$21,127,660	$12,128,269
Per Capita Revenue:	$320	$418	$307
Per Capita Expenditures:	$332	$399	$297
Operating Income (loss):	-$393,895	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	365.20%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$41,809,874	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,211	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glenview Village

Unit Code: 016/210/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$212,465,327
Equalized Assessed Valuation:	$2,025,735,097
Population:	45,417
Employees:	
Full Time:	306
Part Time:	67
Salaries Paid:	$34,140,961

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,104,179	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$949	$513	$441
Revenue Collected During FY 14:	$97,685,567	$53,021,753	$40,071,062
Expenditures During FY 14:	$119,063,278	$50,940,085	$39,626,744
Per Capita Revenue:	$2,151	$1,047	$1,013
Per Capita Expenditures:	$2,622	$1,008	$967
Revenues over (under) Expenditures:	-$21,377,711	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	16.78%	54.88%	52.77%
Ending Fund Balance for FY 14:	$19,974,616	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$440	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,407,413	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$58,480,393	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$74,065,755	$81,108,167	$55,205,755
Per Capita Debt:	$1,631	$1,521	$1,337
General Obligation Debt over EAV:	3.27%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$68,966,733	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,519	$1,355	$1,126
Revenue Collected During FY 14:	$24,138,922	$22,088,329	$13,107,976
Expenditures During FY 14:	$21,707,486	$21,127,660	$12,128,269
Per Capita Revenue:	$531	$418	$307
Per Capita Expenditures:	$478	$399	$297
Operating Income (loss):	$2,431,436	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	322.86%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$70,084,841	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,543	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glenwood Village

Unit Code: 016/215/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,406,123
Equalized Assessed Valuation:	$100,346,591
Population:	9,052
Employees:	
Full Time:	52
Part Time:	57
Salaries Paid:	$4,853,249

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,748,118	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$635	$605	$440
Revenue Collected During FY 14:	$11,655,750	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,308,733	$5,491,101	$2,627,902
Per Capita Revenue:	$1,288	$812	$637
Per Capita Expenditures:	$1,249	$769	$619
Revenues over (under) Expenditures:	$347,017	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,910,135	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$653	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,306,862	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,161,028	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,367,156	$8,931,204	$2,656,302
Per Capita Debt:	$2,140	$1,369	$683
General Obligation Debt over EAV:	15.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,126,005	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,340	$1,598	$1,215
Revenue Collected During FY 14:	$4,743,608	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,383,278	$2,739,346	$1,190,005
Per Capita Revenue:	$524	$478	$340
Per Capita Expenditures:	$484	$457	$327
Operating Income (loss):	$360,330	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	254.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,175,346	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,235	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Godfrey Village

Unit Code: 057/043/32 **County:** Madison

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,812,650
Equalized Assessed Valuation:	$318,621,998
Population:	16,581
Employees:	
Full Time:	21
Part Time:	111
Salaries Paid:	$1,138,156

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,106,829	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$489	$605	$440
Revenue Collected During FY 14:	$6,798,749	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,062,513	$5,491,101	$2,627,902
Per Capita Revenue:	$410	$812	$637
Per Capita Expenditures:	$305	$769	$619
Revenues over (under) Expenditures:	$1,736,236	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	194.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,843,065	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$594	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,853,482	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,907,290	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,723,419	$8,931,204	$2,656,302
Per Capita Debt:	$164	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,663,824	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$884	$1,598	$1,215
Revenue Collected During FY 14:	$2,326,155	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,896,665	$2,739,346	$1,190,005
Per Capita Revenue:	$140	$478	$340
Per Capita Expenditures:	$114	$457	$327
Operating Income (loss):	$429,490	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	795.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,093,314	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$910	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Godley Village

Unit Code: 099/050/32 **County:** Will

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$126,514
Equalized Assessed Valuation:	$5,671,484
Population:	604
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$47,915

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$73,548	$332,008	$170,045
Per Capita Beginning Fund Balance:	$122	$24,836	$493
Revenue Collected During FY 14:	$158,568	$369,367	$116,057
Expenditures During FY 14:	$154,272	$363,149	$110,784
Per Capita Revenue:	$263	$93,141	$321
Per Capita Expenditures:	$255	$94,207	$304
Revenues over (under) Expenditures:	$4,296	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	50.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$77,844	$351,006	$180,864
Per Capita Ending Fund Balance:	$129	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,338	$123,269	$26,022
Total Unrestricted Net Assets:	$22,506	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golconda City

Unit Code: 076/015/30 **County:** Pope

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,068,500
Equalized Assessed Valuation:	$4,612,848
Population:	668
Employees:	
Full Time:	8
Part Time:	10
Salaries Paid:	$158,458

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,790,000	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,680	$24,836	$493
Revenue Collected During FY 14:	$347,635	$369,367	$116,057
Expenditures During FY 14:	$328,990	$363,149	$110,784
Per Capita Revenue:	$520	$93,141	$321
Per Capita Expenditures:	$493	$94,207	$304
Revenues over (under) Expenditures:	$18,645	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	537.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,769,292	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,649	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$180,311	$123,269	$26,022
Total Unrestricted Net Assets:	$567,733	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$122,359	$609,493	$29,815
Per Capita Debt:	$183	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,249,314	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,870	$79,092	$947
Revenue Collected During FY 14:	$299,126	$321,951	$89,373
Expenditures During FY 14:	$327,249	$319,515	$97,232
Per Capita Revenue:	$448	$78,578	$229
Per Capita Expenditures:	$490	$76,774	$261
Operating Income (loss):	-$28,123	$2,436	$
Ratio of Retained Earnings to Expenditures:	373.17%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,221,191	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,828	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golden Village

Unit Code: 001/030/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$186,600
Equalized Assessed Valuation:	$5,706,796
Population:	650
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$45,281

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,886	$332,008	$170,045
Per Capita Beginning Fund Balance:	$306	$24,836	$493
Revenue Collected During FY 14:	$146,226	$369,367	$116,057
Expenditures During FY 14:	$127,487	$363,149	$110,784
Per Capita Revenue:	$225	$93,141	$321
Per Capita Expenditures:	$196	$94,207	$304
Revenues over (under) Expenditures:	$18,739	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	170.90%	257.35%	167.68%
Ending Fund Balance for FY 14:	$217,873	$351,006	$180,864
Per Capita Ending Fund Balance:	$335	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,110	$123,269	$26,022
Total Unrestricted Net Assets:	$209,763	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$752,322	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,157	$79,092	$947
Revenue Collected During FY 14:	$119,709	$321,951	$89,373
Expenditures During FY 14:	$104,567	$319,515	$97,232
Per Capita Revenue:	$184	$78,578	$229
Per Capita Expenditures:	$161	$76,774	$261
Operating Income (loss):	$15,142	$2,436	$
Ratio of Retained Earnings to Expenditures:	733.71%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$767,216	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,180	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golden Gate Village

Unit Code: 096/020/32 **County:** Wayne

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $14,500

Equalized Assessed Valuation: $977,884

Population: 68

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,061	$332,008	$170,045
Per Capita Beginning Fund Balance:	$354	$24,836	$493
Revenue Collected During FY 14:	$17,681	$369,367	$116,057
Expenditures During FY 14:	$14,331	$363,149	$110,784
Per Capita Revenue:	$260	$93,141	$321
Per Capita Expenditures:	$211	$94,207	$304
Revenues over (under) Expenditures:	$3,350	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	191.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$27,411	$351,006	$180,864
Per Capita Ending Fund Balance:	$403	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$8,228	$6,426	$
Total Unreserved Funds:	$19,183	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golf Village

Unit Code: 016/220/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,183,583
Equalized Assessed Valuation:	$21,909,886
Population:	206
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$250,583

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$315,056	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,529	$24,836	$493
Revenue Collected During FY 14:	$722,157	$369,367	$116,057
Expenditures During FY 14:	$762,422	$363,149	$110,784
Per Capita Revenue:	$3,506	$93,141	$321
Per Capita Expenditures:	$3,701	$94,207	$304
Revenues over (under) Expenditures:	-$40,265	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	36.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$274,791	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,334	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$202,239	$123,269	$26,022
Total Unrestricted Net Assets:	$220,238	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,190,000	$609,493	$29,815
Per Capita Debt:	$10,631	$180,001	$67
General Obligation Debt over EAV:	10.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$142,958	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$694	$79,092	$947
Revenue Collected During FY 14:	$172,148	$321,951	$89,373
Expenditures During FY 14:	$144,748	$319,515	$97,232
Per Capita Revenue:	$836	$78,578	$229
Per Capita Expenditures:	$703	$76,774	$261
Operating Income (loss):	$27,400	$2,436	$
Ratio of Retained Earnings to Expenditures:	117.69%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$170,358	$893,250	$392,538
Per Capita Ending Retained Earnings:	$827	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Good Hope Village

Unit Code: 062/030/32 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$506,530
Equalized Assessed Valuation:	$2,847,748
Population:	415
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$15,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$274,102	$332,008	$170,045
Per Capita Beginning Fund Balance:	$660	$24,836	$493
Revenue Collected During FY 14:	$145,537	$369,367	$116,057
Expenditures During FY 14:	$221,390	$363,149	$110,784
Per Capita Revenue:	$351	$93,141	$321
Per Capita Expenditures:	$533	$94,207	$304
Revenues over (under) Expenditures:	-$75,853	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	184.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$407,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$982	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$232,866	$123,269	$26,022
Total Unrestricted Net Assets:	$174,502	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$299,249	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$721	$79,092	$947
Revenue Collected During FY 14:	$107,649	$321,951	$89,373
Expenditures During FY 14:	$112,466	$319,515	$97,232
Per Capita Revenue:	$259	$78,578	$229
Per Capita Expenditures:	$271	$76,774	$261
Operating Income (loss):	-$4,817	$2,436	$
Ratio of Retained Earnings to Expenditures:	88.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$99,030	$893,250	$392,538
Per Capita Ending Retained Earnings:	$239	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Goodfield Village

Unit Code: 102/035/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,739,275
Equalized Assessed Valuation:	$23,268,371
Population:	860
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$229,741

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,956,573	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,275	$24,836	$493
Revenue Collected During FY 14:	$1,029,240	$369,367	$116,057
Expenditures During FY 14:	$768,716	$363,149	$110,784
Per Capita Revenue:	$1,197	$93,141	$321
Per Capita Expenditures:	$894	$94,207	$304
Revenues over (under) Expenditures:	$260,524	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	277.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$2,131,747	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,479	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$307,103	$123,269	$26,022
Total Unrestricted Net Assets:	$1,061,526	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,315,000	$609,493	$29,815
Per Capita Debt:	$1,529	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,133,178	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,318	$79,092	$947
Revenue Collected During FY 14:	$450,251	$321,951	$89,373
Expenditures During FY 14:	$431,988	$319,515	$97,232
Per Capita Revenue:	$524	$78,578	$229
Per Capita Expenditures:	$502	$76,774	$261
Operating Income (loss):	$18,263	$2,436	$
Ratio of Retained Earnings to Expenditures:	286.30%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,236,791	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,438	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Goreville Village

Unit Code: 044/025/32 **County:** Johnson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,425,600

Equalized Assessed Valuation: $7,228,634

Population: 1,080

Employees:

Full Time: 4

Part Time: 7

Salaries Paid: $234,768

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$422,509	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$391	$605	$440
Revenue Collected During FY 14:	$1,067,107	$5,702,258	$2,724,997
Expenditures During FY 14:	$945,170	$5,491,101	$2,627,902
Per Capita Revenue:	$988	$812	$637
Per Capita Expenditures:	$875	$769	$619
Revenues over (under) Expenditures:	$121,937	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$544,446	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$504	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$272,141	$1,648,859	$607,219
Total Unrestricted Net Assets:	$272,306	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$64,181	$8,931,204	$2,656,302
Per Capita Debt:	$59	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$153,270	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$142	$1,598	$1,215
Revenue Collected During FY 14:	$325,931	$2,867,651	$1,249,280
Expenditures During FY 14:	$416,002	$2,739,346	$1,190,005
Per Capita Revenue:	$302	$478	$340
Per Capita Expenditures:	$385	$457	$327
Operating Income (loss):	-$90,071	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	15.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$63,199	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$59	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gorham Village

Unit Code: 039/040/32 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$546,094
Equalized Assessed Valuation:	$1,273,356
Population:	256
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$63,201

Blended Component Units

Number Submitted = 1

Sanitary District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$86,390	$332,008	$170,045
Per Capita Beginning Fund Balance:	$337	$24,836	$493
Revenue Collected During FY 14:	$86,385	$369,367	$116,057
Expenditures During FY 14:	$97,283	$363,149	$110,784
Per Capita Revenue:	$337	$93,141	$321
Per Capita Expenditures:	$380	$94,207	$304
Revenues over (under) Expenditures:	-$10,898	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	60.40%	257.35%	167.68%
Ending Fund Balance for FY 14:	$58,763	$351,006	$180,864
Per Capita Ending Fund Balance:	$230	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,869	$123,269	$26,022
Total Unrestricted Net Assets:	$29,894	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$487,714	$609,493	$29,815
Per Capita Debt:	$1,905	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,365,242	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,333	$79,092	$947
Revenue Collected During FY 14:	$185,785	$321,951	$89,373
Expenditures During FY 14:	$294,795	$319,515	$97,232
Per Capita Revenue:	$726	$78,578	$229
Per Capita Expenditures:	$1,152	$76,774	$261
Operating Income (loss):	-$109,010	$2,436	$
Ratio of Retained Earnings to Expenditures:	431.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,272,961	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,973	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grafton City

Unit Code: 042/025/30 **County:** Jersey

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,370,414
Equalized Assessed Valuation:	$24,910,252
Population:	672
Employees:	
Full Time:	6
Part Time:	29
Salaries Paid:	$372,555

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$476,475	$332,008	$170,045
Per Capita Beginning Fund Balance:	$709	$24,836	$493
Revenue Collected During FY 14:	$3,059,259	$369,367	$116,057
Expenditures During FY 14:	$2,715,723	$363,149	$110,784
Per Capita Revenue:	$4,552	$93,141	$321
Per Capita Expenditures:	$4,041	$94,207	$304
Revenues over (under) Expenditures:	$343,536	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	41.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,126,519	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,676	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$555,864	$123,269	$26,022
Total Unrestricted Net Assets:	$1,854,038	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$889,606	$609,493	$29,815
Per Capita Debt:	$1,324	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,560,722	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$8,275	$79,092	$947
Revenue Collected During FY 14:	$794,241	$321,951	$89,373
Expenditures During FY 14:	$2,730,360	$319,515	$97,232
Per Capita Revenue:	$1,182	$78,578	$229
Per Capita Expenditures:	$4,063	$76,774	$261
Operating Income (loss):	-$1,936,119	$2,436	$
Ratio of Retained Earnings to Expenditures:	120.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,302,870	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,915	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grand Ridge Village

Unit Code: 050/025/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$644,750
Equalized Assessed Valuation:	$6,246,114
Population:	560
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$72,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$548,710	$332,008	$170,045
Per Capita Beginning Fund Balance:	$980	$24,836	$493
Revenue Collected During FY 14:	$207,303	$369,367	$116,057
Expenditures During FY 14:	$189,419	$363,149	$110,784
Per Capita Revenue:	$370	$93,141	$321
Per Capita Expenditures:	$338	$94,207	$304
Revenues over (under) Expenditures:	$17,884	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	213.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	$405,108	$351,006	$180,864
Per Capita Ending Fund Balance:	$723	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$139,777	$123,269	$26,022
Total Unrestricted Net Assets:	$265,331	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$588,270	$609,493	$29,815
Per Capita Debt:	$1,050	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$549,671	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$982	$79,092	$947
Revenue Collected During FY 14:	$127,510	$321,951	$89,373
Expenditures During FY 14:	$125,724	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$225	$76,774	$261
Operating Income (loss):	$1,786	$2,436	$
Ratio of Retained Earnings to Expenditures:	560.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$705,077	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,259	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grand Tower City

Unit Code: 039/045/30 **County:** Jackson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$530,344
Equalized Assessed Valuation:	$1,589,376
Population:	605
Employees:	
Full Time:	5
Part Time:	15
Salaries Paid:	$160,427

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$82,249	$332,008	$170,045
Per Capita Beginning Fund Balance:	$136	$24,836	$493
Revenue Collected During FY 14:	$190,398	$369,367	$116,057
Expenditures During FY 14:	$145,325	$363,149	$110,784
Per Capita Revenue:	$315	$93,141	$321
Per Capita Expenditures:	$240	$94,207	$304
Revenues over (under) Expenditures:	$45,073	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	87.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$127,269	$351,006	$180,864
Per Capita Ending Fund Balance:	$210	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,848	$123,269	$26,022
Total Unrestricted Net Assets:	$42,421	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$310,604	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$513	$79,092	$947
Revenue Collected During FY 14:	$369,764	$321,951	$89,373
Expenditures During FY 14:	$385,019	$319,515	$97,232
Per Capita Revenue:	$611	$78,578	$229
Per Capita Expenditures:	$636	$76,774	$261
Operating Income (loss):	-$15,255	$2,436	$
Ratio of Retained Earnings to Expenditures:	76.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$295,402	$893,250	$392,538
Per Capita Ending Retained Earnings:	$488	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grandview Village

Unit Code: 083/050/32 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,341,310
Equalized Assessed Valuation:	$10,338,494
Population:	1,441
Employees:	
Full Time:	5
Part Time:	25
Salaries Paid:	$262,796

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$276,126	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$192	$605	$440
Revenue Collected During FY 14:	$483,935	$5,702,258	$2,724,997
Expenditures During FY 14:	$505,245	$5,491,101	$2,627,902
Per Capita Revenue:	$336	$812	$637
Per Capita Expenditures:	$351	$769	$619
Revenues over (under) Expenditures:	-$21,310	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	50.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$254,816	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$177	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,755	$1,648,859	$607,219
Total Unrestricted Net Assets:	$279,920	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$129,953	$8,931,204	$2,656,302
Per Capita Debt:	$90	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$356,325	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$247	$1,598	$1,215
Revenue Collected During FY 14:	$526,737	$2,867,651	$1,249,280
Expenditures During FY 14:	$550,744	$2,739,346	$1,190,005
Per Capita Revenue:	$366	$478	$340
Per Capita Expenditures:	$382	$457	$327
Operating Income (loss):	-$24,007	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	60.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$332,318	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$231	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Granite City City

Unit Code: 057/045/30 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,173,589
Equalized Assessed Valuation:	$313,949,446
Population:	29,860
Employees:	
Full Time:	228
Part Time:	73
Salaries Paid:	$14,994,729

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,227,111	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$309	$513	$441
Revenue Collected During FY 14:	$36,999,111	$53,021,753	$40,071,062
Expenditures During FY 14:	$35,416,377	$50,940,085	$39,626,744
Per Capita Revenue:	$1,239	$1,047	$1,013
Per Capita Expenditures:	$1,186	$1,008	$967
Revenues over (under) Expenditures:	$1,582,734	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	30.68%	54.88%	52.77%
Ending Fund Balance for FY 14:	$10,867,051	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$364	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,247,171	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$25,884,610	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$58,804,378	$81,108,167	$55,205,755
Per Capita Debt:	$1,969	$1,521	$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,758,455	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$595	$1,355	$1,126
Revenue Collected During FY 14:	$8,273,887	$22,088,329	$13,107,976
Expenditures During FY 14:	$6,167,972	$21,127,660	$12,128,269
Per Capita Revenue:	$277	$418	$307
Per Capita Expenditures:	$207	$399	$297
Operating Income (loss):	$2,105,915	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	307.41%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$18,960,814	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$635	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grant Park Village

Unit Code: 046/045/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,458,880
Equalized Assessed Valuation:	$23,318,042
Population:	1,331
Employees:	
Full Time:	8
Part Time:	10
Salaries Paid:	$346,183

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,059,929	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$796	$605	$440
Revenue Collected During FY 14:	$1,168,183	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,241,840	$5,491,101	$2,627,902
Per Capita Revenue:	$878	$812	$637
Per Capita Expenditures:	$933	$769	$619
Revenues over (under) Expenditures:	-$73,657	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$986,272	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$741	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$783,351	$1,648,859	$607,219
Total Unrestricted Net Assets:	$202,921	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$842,503	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$633	$1,598	$1,215
Revenue Collected During FY 14:	$146,349	$2,867,651	$1,249,280
Expenditures During FY 14:	$190,300	$2,739,346	$1,190,005
Per Capita Revenue:	$110	$478	$340
Per Capita Expenditures:	$143	$457	$327
Operating Income (loss):	-$43,951	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	419.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$798,552	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$600	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grantfork Village

Unit Code: 057/050/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$771,870
Equalized Assessed Valuation:	$4,338,950
Population:	337
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$100,999

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,115	$332,008	$170,045
Per Capita Beginning Fund Balance:	$143	$24,836	$493
Revenue Collected During FY 14:	$102,201	$369,367	$116,057
Expenditures During FY 14:	$101,851	$363,149	$110,784
Per Capita Revenue:	$303	$93,141	$321
Per Capita Expenditures:	$302	$94,207	$304
Revenues over (under) Expenditures:	$350	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	46.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,695	$351,006	$180,864
Per Capita Ending Fund Balance:	$142	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$11,054	$6,426	$
Total Unreserved Funds:	$36,641	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,912,672	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,676	$79,092	$947
Revenue Collected During FY 14:	$471,672	$321,951	$89,373
Expenditures During FY 14:	$422,048	$319,515	$97,232
Per Capita Revenue:	$1,400	$78,578	$229
Per Capita Expenditures:	$1,252	$76,774	$261
Operating Income (loss):	$49,624	$2,436	$
Ratio of Retained Earnings to Expenditures:	467.06%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,971,219	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,849	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Granville Village

Unit Code: 078/010/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,167,400
Equalized Assessed Valuation:	$15,865,519
Population:	1,427
Employees:	
Full Time:	4
Part Time:	28
Salaries Paid:	$266,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,082	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$139	$605	$440
Revenue Collected During FY 14:	$595,925	$5,702,258	$2,724,997
Expenditures During FY 14:	$636,757	$5,491,101	$2,627,902
Per Capita Revenue:	$418	$812	$637
Per Capita Expenditures:	$446	$769	$619
Revenues over (under) Expenditures:	-$40,832	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	43.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$279,486	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$196	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$108,333	$1,648,859	$607,219
Total Unrestricted Net Assets:	$155,970	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,767,626	$8,931,204	$2,656,302
Per Capita Debt:	$1,239	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,142,532	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,501	$1,598	$1,215
Revenue Collected During FY 14:	$532,282	$2,867,651	$1,249,280
Expenditures During FY 14:	$522,231	$2,739,346	$1,190,005
Per Capita Revenue:	$373	$478	$340
Per Capita Expenditures:	$366	$457	$327
Operating Income (loss):	$10,051	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	456.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,385,969	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,672	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grayslake Village

Unit Code: 049/030/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$47,916,851
Equalized Assessed Valuation:	$47,916,851
Population:	21,101
Employees:	
Full Time:	51
Part Time:	14
Salaries Paid:	$7,480,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,014,889	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$427	$605	$440
Revenue Collected During FY 14:	$9,448,629	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,427,969	$5,491,101	$2,627,902
Per Capita Revenue:	$448	$812	$637
Per Capita Expenditures:	$447	$769	$619
Revenues over (under) Expenditures:	$20,660	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	86.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,121,028	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$385	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,027,409	$1,648,859	$607,219
Total Unrestricted Net Assets:	$18,079,454	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$46,750,328	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,216	$1,598	$1,215
Revenue Collected During FY 14:	$7,466,227	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,281,342	$2,739,346	$1,190,005
Per Capita Revenue:	$354	$478	$340
Per Capita Expenditures:	$392	$457	$327
Operating Income (loss):	-$815,115	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	552.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$45,766,564	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,169	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grayville City

Unit Code: 097/027/30 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,146,726
Equalized Assessed Valuation:	$11,068,629
Population:	1,666
Employees:	
Full Time:	12
Part Time:	5
Salaries Paid:	$639,257

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,491,053	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,095	$605	$440
Revenue Collected During FY 14:	$1,107,437	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,063,620	$5,491,101	$2,627,902
Per Capita Revenue:	$665	$812	$637
Per Capita Expenditures:	$638	$769	$619
Revenues over (under) Expenditures:	$43,817	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	296.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,158,452	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,896	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$757,845	$1,648,859	$607,219
Total Unrestricted Net Assets:	$38,381	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,408,818	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,247	$1,598	$1,215
Revenue Collected During FY 14:	$1,343,272	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,568,170	$2,739,346	$1,190,005
Per Capita Revenue:	$806	$478	$340
Per Capita Expenditures:	$941	$457	$327
Operating Income (loss):	-$224,898	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	331.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,203,081	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,123	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Green Oaks Village

Unit Code: 049/035/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,044,480
Equalized Assessed Valuation:	$273,557,405
Population:	3,870
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$145,934

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,970,336	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$768	$605	$440
Revenue Collected During FY 14:	$1,553,649	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,397,725	$5,491,101	$2,627,902
Per Capita Revenue:	$401	$812	$637
Per Capita Expenditures:	$620	$769	$619
Revenues over (under) Expenditures:	-$844,076	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	88.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,126,258	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$549	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$245,952	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,197,521	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,459,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,152	$1,369	$683
General Obligation Debt over EAV:	0.89%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,661,657	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$946	$1,598	$1,215
Revenue Collected During FY 14:	$629,634	$2,867,651	$1,249,280
Expenditures During FY 14:	$562,545	$2,739,346	$1,190,005
Per Capita Revenue:	$163	$478	$340
Per Capita Expenditures:	$145	$457	$327
Operating Income (loss):	$67,089	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	662.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,728,746	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$964	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Green Valley Village

Unit Code: 090/035/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$436,446
Equalized Assessed Valuation:	$6,911,688
Population:	709
Employees:	
Full Time:	1
Part Time:	25
Salaries Paid:	$113,371

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$159,772	$332,008	$170,045
Per Capita Beginning Fund Balance:	$225	$24,836	$493
Revenue Collected During FY 14:	$221,723	$369,367	$116,057
Expenditures During FY 14:	$230,815	$363,149	$110,784
Per Capita Revenue:	$313	$93,141	$321
Per Capita Expenditures:	$326	$94,207	$304
Revenues over (under) Expenditures:	-$9,092	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	65.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$151,780	$351,006	$180,864
Per Capita Ending Fund Balance:	$214	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,189	$123,269	$26,022
Total Unrestricted Net Assets:	$116,591	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$215,899	$609,493	$29,815
Per Capita Debt:	$305	$180,001	$67
General Obligation Debt over EAV:	1.45%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,126,715	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,589	$79,092	$947
Revenue Collected During FY 14:	$153,670	$321,951	$89,373
Expenditures During FY 14:	$176,070	$319,515	$97,232
Per Capita Revenue:	$217	$78,578	$229
Per Capita Expenditures:	$248	$76,774	$261
Operating Income (loss):	-$22,400	$2,436	$
Ratio of Retained Earnings to Expenditures:	627.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,104,315	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,558	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenfield City

Unit Code: 031/020/30 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,188,425
Equalized Assessed Valuation:	$7,186,291
Population:	1,043
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	$321,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$777,881	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$746	$605	$440
Revenue Collected During FY 14:	$606,328	$5,702,258	$2,724,997
Expenditures During FY 14:	$665,512	$5,491,101	$2,627,902
Per Capita Revenue:	$581	$812	$637
Per Capita Expenditures:	$638	$769	$619
Revenues over (under) Expenditures:	-$59,184	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$718,697	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$689	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$273,411	$1,648,859	$607,219
Total Unrestricted Net Assets:	$457,450	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,030,139	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$988	$1,598	$1,215
Revenue Collected During FY 14:	$241,335	$2,867,651	$1,249,280
Expenditures During FY 14:	$300,975	$2,739,346	$1,190,005
Per Capita Revenue:	$231	$478	$340
Per Capita Expenditures:	$289	$457	$327
Operating Income (loss):	-$59,640	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	322.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$970,499	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$930	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenup Village

Unit Code: 018/010/32 **County:** Cumberland

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,924,990
Equalized Assessed Valuation:	$16,557,511
Population:	1,513
Employees:	
Full Time:	17
Part Time:	6
Salaries Paid:	$557,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,131,406	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$748	$605	$440
Revenue Collected During FY 14:	$874,552	$5,702,258	$2,724,997
Expenditures During FY 14:	$771,047	$5,491,101	$2,627,902
Per Capita Revenue:	$578	$812	$637
Per Capita Expenditures:	$510	$769	$619
Revenues over (under) Expenditures:	$103,505	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	135.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,048,064	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$693	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$640,734	$1,648,859	$607,219
Total Unrestricted Net Assets:	$700,694	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$681,093	$8,931,204	$2,656,302
Per Capita Debt:	$450	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,544,713	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,326	$1,598	$1,215
Revenue Collected During FY 14:	$3,126,179	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,888,008	$2,739,346	$1,190,005
Per Capita Revenue:	$2,066	$478	$340
Per Capita Expenditures:	$1,909	$457	$327
Operating Income (loss):	$238,171	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	241.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,965,077	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,603	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Greenview Village

Unit Code: 065/015/32 **County:** Menard

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$504,031
Equalized Assessed Valuation:	$7,433,920
Population:	778
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$139,442

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$392,115	$332,008	$170,045
Per Capita Beginning Fund Balance:	$504	$24,836	$493
Revenue Collected During FY 14:	$237,159	$369,367	$116,057
Expenditures During FY 14:	$266,831	$363,149	$110,784
Per Capita Revenue:	$305	$93,141	$321
Per Capita Expenditures:	$343	$94,207	$304
Revenues over (under) Expenditures:	-$29,672	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	135.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$362,443	$351,006	$180,864
Per Capita Ending Fund Balance:	$466	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,212	$123,269	$26,022
Total Unrestricted Net Assets:	$292,231	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,564	$609,493	$29,815
Per Capita Debt:	$25	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$340,348	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$437	$79,092	$947
Revenue Collected During FY 14:	$108,161	$321,951	$89,373
Expenditures During FY 14:	$128,383	$319,515	$97,232
Per Capita Revenue:	$139	$78,578	$229
Per Capita Expenditures:	$165	$76,774	$261
Operating Income (loss):	-$20,222	$2,436	$
Ratio of Retained Earnings to Expenditures:	249.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$320,126	$893,250	$392,538
Per Capita Ending Retained Earnings:	$411	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenville City

Unit Code: 003/010/30 **County:** Bond

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $43,463,381

Equalized Assessed Valuation: $66,118,560

Population: 7,000

Employees:

Full Time: 50

Part Time: 24

Salaries Paid: $2,204,032

Blended Component Units

Number Submitted = 1

Greenville Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,982,151	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$569	$605	$440
Revenue Collected During FY 14:	$5,254,555	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,975,881	$5,491,101	$2,627,902
Per Capita Revenue:	$751	$812	$637
Per Capita Expenditures:	$711	$769	$619
Revenues over (under) Expenditures:	$278,674	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	87.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,360,448	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$623	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,113,983	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,671,723	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,008,279	$8,931,204	$2,656,302
Per Capita Debt:	$573	$1,369	$683
General Obligation Debt over EAV:	1.73%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,966,681	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,995	$1,598	$1,215
Revenue Collected During FY 14:	$3,615,355	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,715,324	$2,739,346	$1,190,005
Per Capita Revenue:	$516	$478	$340
Per Capita Expenditures:	$388	$457	$327
Operating Income (loss):	$900,031	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	541.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$14,707,312	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,101	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Greenwood Village

Unit Code: 063/115/32 **County:** Mchenry

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $72,069

Equalized Assessed Valuation: $7,406,774

Population: 255

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,154	$332,008	$170,045
Per Capita Beginning Fund Balance:	$5	$24,836	$493
Revenue Collected During FY 14:	$64,149	$369,367	$116,057
Expenditures During FY 14:	$64,149	$363,149	$110,784
Per Capita Revenue:	$252	$93,141	$321
Per Capita Expenditures:	$252	$94,207	$304
Revenues over (under) Expenditures:	$	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,154	$351,006	$180,864
Per Capita Ending Fund Balance:	$5	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$59,462	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gridley Village

Unit Code: 064/065/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,040,300
Equalized Assessed Valuation:	$19,389,379
Population:	1,410
Employees:	
Full Time:	2
Part Time:	34
Salaries Paid:	$191,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$684,485	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$485	$605	$440
Revenue Collected During FY 14:	$580,543	$5,702,258	$2,724,997
Expenditures During FY 14:	$453,828	$5,491,101	$2,627,902
Per Capita Revenue:	$412	$812	$637
Per Capita Expenditures:	$322	$769	$619
Revenues over (under) Expenditures:	$126,715	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	175.56%	90.40%	74.76%
Ending Fund Balance for FY 14:	$796,721	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$565	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$165,624	$1,648,859	$607,219
Total Unrestricted Net Assets:	$631,097	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,270,392	$8,931,204	$2,656,302
Per Capita Debt:	$901	$1,369	$683
General Obligation Debt over EAV:	4.90%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,782,347	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,264	$1,598	$1,215
Revenue Collected During FY 14:	$637,812	$2,867,651	$1,249,280
Expenditures During FY 14:	$528,485	$2,739,346	$1,190,005
Per Capita Revenue:	$452	$478	$340
Per Capita Expenditures:	$375	$457	$327
Operating Income (loss):	$109,327	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	360.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,906,153	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,352	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Griggsville City

Unit Code: 075/035/30 **County:** Pike

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $641,050

Equalized Assessed Valuation: $7,270,595

Population: 1,223

Employees:

Full Time: 3

Part Time: 9

Salaries Paid: $112,245

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$203,671	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$167	$605	$440
Revenue Collected During FY 14:	$602,590	$5,702,258	$2,724,997
Expenditures During FY 14:	$502,992	$5,491,101	$2,627,902
Per Capita Revenue:	$493	$812	$637
Per Capita Expenditures:	$411	$769	$619
Revenues over (under) Expenditures:	$99,598	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	58.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$294,461	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$241	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$124,500	$1,648,859	$607,219
Total Unrestricted Net Assets:	$159,961	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$288,128	$8,931,204	$2,656,302
Per Capita Debt:	$236	$1,369	$683
General Obligation Debt over EAV:	1.34%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,576,429	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,107	$1,598	$1,215
Revenue Collected During FY 14:	$278,856	$2,867,651	$1,249,280
Expenditures During FY 14:	$278,365	$2,739,346	$1,190,005
Per Capita Revenue:	$228	$478	$340
Per Capita Expenditures:	$228	$457	$327
Operating Income (loss):	$491	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	928.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,585,728	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,114	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gulfport Village

Unit Code: 036/020/32 **County:** Henderson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $123,425

Equalized Assessed Valuation: $1,594,858

Population: 53

Employees:

Full Time:

Part Time: 11

Salaries Paid: $15,229

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$274,993	$332,008	$170,045
Per Capita Beginning Fund Balance:	$5,189	$24,836	$493
Revenue Collected During FY 14:	$64,493	$369,367	$116,057
Expenditures During FY 14:	$60,017	$363,149	$110,784
Per Capita Revenue:	$1,217	$93,141	$321
Per Capita Expenditures:	$1,132	$94,207	$304
Revenues over (under) Expenditures:	$4,476	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	465.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$279,469	$351,006	$180,864
Per Capita Ending Fund Balance:	$5,273	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$279,469	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Gurnee Village

Unit Code: 049/040/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$53,054,842
Equalized Assessed Valuation:	$1,029,392,155
Population:	31,284
Employees:	
Full Time:	210
Part Time:	10
Salaries Paid:	$19,440,615

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,417,603	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$876	$513	$441
Revenue Collected During FY 14:	$38,141,205	$53,021,753	$40,071,062
Expenditures During FY 14:	$33,311,980	$50,940,085	$39,626,744
Per Capita Revenue:	$1,219	$1,047	$1,013
Per Capita Expenditures:	$1,065	$1,008	$967
Revenues over (under) Expenditures:	$4,829,225	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	78.19%	54.88%	52.77%
Ending Fund Balance for FY 14:	$26,047,883	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$833	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,189,760	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$20,679,360	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,278,635	$81,108,167	$55,205,755
Per Capita Debt:	$488	$1,521	$1,337
General Obligation Debt over EAV:	1.28%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$63,775,216	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,039	$1,355	$1,126
Revenue Collected During FY 14:	$7,842,092	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,842,463	$21,127,660	$12,128,269
Per Capita Revenue:	$251	$418	$307
Per Capita Expenditures:	$283	$399	$297
Operating Income (loss):	-$1,000,371	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	707.48%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$62,558,551	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,000	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hainesville Village

Unit Code: 049/045/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,187,371
Equalized Assessed Valuation:	$55,735,833
Population:	3,597
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$289,163

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,202,803	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$890	$605	$440
Revenue Collected During FY 14:	$1,704,327	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,722,157	$5,491,101	$2,627,902
Per Capita Revenue:	$474	$812	$637
Per Capita Expenditures:	$479	$769	$619
Revenues over (under) Expenditures:	-$17,830	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	171.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,947,036	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$819	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$540,109	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,728,282	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$676,594	$8,931,204	$2,656,302
Per Capita Debt:	$188	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,910,089	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,311	$1,598	$1,215
Revenue Collected During FY 14:	$903,738	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,094,988	$2,739,346	$1,190,005
Per Capita Revenue:	$251	$478	$340
Per Capita Expenditures:	$304	$457	$327
Operating Income (loss):	-$191,250	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1036.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,344,129	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,154	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hamburg Village

Unit Code: 007/020/32 **County:** Calhoun

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$44,096
Equalized Assessed Valuation:	$1,000,733
Population:	119
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$3,725

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$75,463	$332,008	$170,045
Per Capita Beginning Fund Balance:	$634	$24,836	$493
Revenue Collected During FY 14:	$33,229	$369,367	$116,057
Expenditures During FY 14:	$29,219	$363,149	$110,784
Per Capita Revenue:	$279	$93,141	$321
Per Capita Expenditures:	$246	$94,207	$304
Revenues over (under) Expenditures:	$4,010	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	271.99%	257.35%	167.68%
Ending Fund Balance for FY 14:	$79,473	$351,006	$180,864
Per Capita Ending Fund Balance:	$668	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$10,280	$6,426	$
Total Unreserved Funds:	$69,193	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hamel Village

Unit Code: 057/055/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,614,115
Equalized Assessed Valuation:	$17,264,640
Population:	816
Employees:	
Full Time:	4
Part Time:	6
Salaries Paid:	$237,763

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$649,640	$332,008	$170,045
Per Capita Beginning Fund Balance:	$796	$24,836	$493
Revenue Collected During FY 14:	$630,450	$369,367	$116,057
Expenditures During FY 14:	$639,081	$363,149	$110,784
Per Capita Revenue:	$773	$93,141	$321
Per Capita Expenditures:	$783	$94,207	$304
Revenues over (under) Expenditures:	-$8,631	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	211.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,352,306	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,657	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$91,028	$123,269	$26,022
Total Unrestricted Net Assets:	$1,261,278	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$993,964	$609,493	$29,815
Per Capita Debt:	$1,218	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,861,532	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,281	$79,092	$947
Revenue Collected During FY 14:	$460,993	$321,951	$89,373
Expenditures During FY 14:	$427,542	$319,515	$97,232
Per Capita Revenue:	$565	$78,578	$229
Per Capita Expenditures:	$524	$76,774	$261
Operating Income (loss):	$33,451	$2,436	$
Ratio of Retained Earnings to Expenditures:	469.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,005,491	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,458	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hamilton City

Unit Code: 034/050/30 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,100,925
Equalized Assessed Valuation:	$40,875,884
Population:	2,728
Employees:	
Full Time:	13
Part Time:	59
Salaries Paid:	$669,352

Blended Component Units

Number Submitted = 1

Hamilton Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$828,744	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$304	$605	$440
Revenue Collected During FY 14:	$1,253,367	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,256,180	$5,491,101	$2,627,902
Per Capita Revenue:	$459	$812	$637
Per Capita Expenditures:	$460	$769	$619
Revenues over (under) Expenditures:	-$2,813	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	67.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$849,244	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$311	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$262,462	$1,648,859	$607,219
Total Unrestricted Net Assets:	$586,782	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,173,487	$8,931,204	$2,656,302
Per Capita Debt:	$797	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,187,797	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,535	$1,598	$1,215
Revenue Collected During FY 14:	$1,289,862	$2,867,651	$1,249,280
Expenditures During FY 14:	$837,951	$2,739,346	$1,190,005
Per Capita Revenue:	$473	$478	$340
Per Capita Expenditures:	$307	$457	$327
Operating Income (loss):	$451,911	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	553.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,639,708	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,701	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hammond Village

Unit Code: 074/035/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$909,232
Equalized Assessed Valuation:	$3,680,387
Population:	497
Employees:	
Full Time:	2
Part Time:	14
Salaries Paid:	$76,338

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$145,597	$332,008	$170,045
Per Capita Beginning Fund Balance:	$293	$24,836	$493
Revenue Collected During FY 14:	$161,274	$369,367	$116,057
Expenditures During FY 14:	$130,079	$363,149	$110,784
Per Capita Revenue:	$324	$93,141	$321
Per Capita Expenditures:	$262	$94,207	$304
Revenues over (under) Expenditures:	$31,195	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	124.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$162,172	$351,006	$180,864
Per Capita Ending Fund Balance:	$326	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,492	$123,269	$26,022
Total Unrestricted Net Assets:	-$60,320	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$187,000	$609,493	$29,815
Per Capita Debt:	$376	$180,001	$67
General Obligation Debt over EAV:	5.08%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$339,928	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$684	$79,092	$947
Revenue Collected During FY 14:	$116,801	$321,951	$89,373
Expenditures During FY 14:	$128,869	$319,515	$97,232
Per Capita Revenue:	$235	$78,578	$229
Per Capita Expenditures:	$259	$76,774	$261
Operating Income (loss):	-$12,068	$2,436	$
Ratio of Retained Earnings to Expenditures:	265.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$342,480	$893,250	$392,538
Per Capita Ending Retained Earnings:	$689	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hampshire Village

Unit Code: 045/055/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,317,519
Equalized Assessed Valuation:	$142,583,995
Population:	5,740
Employees:	
Full Time:	21
Part Time:	23
Salaries Paid:	$1,518,330

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,512,821	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$264	$605	$440
Revenue Collected During FY 14:	$3,359,968	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,551,080	$5,491,101	$2,627,902
Per Capita Revenue:	$585	$812	$637
Per Capita Expenditures:	$619	$769	$619
Revenues over (under) Expenditures:	-$191,112	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,329,218	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$232	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,309,236	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$200,439	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,685,699	$8,931,204	$2,656,302
Per Capita Debt:	$1,165	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$50,561,352	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$8,809	$1,598	$1,215
Revenue Collected During FY 14:	$2,107,022	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,146,968	$2,739,346	$1,190,005
Per Capita Revenue:	$367	$478	$340
Per Capita Expenditures:	$548	$457	$327
Operating Income (loss):	-$1,039,946	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1570.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$49,429,235	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$8,611	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hampton Village

Unit Code: 081/035/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,072,351
Equalized Assessed Valuation:	$26,627,627
Population:	1,863
Employees:	
Full Time:	7
Part Time:	32
Salaries Paid:	$379,119

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,641,032	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$881	$605	$440
Revenue Collected During FY 14:	$1,526,719	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,323,520	$5,491,101	$2,627,902
Per Capita Revenue:	$819	$812	$637
Per Capita Expenditures:	$710	$769	$619
Revenues over (under) Expenditures:	$203,199	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	112.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,488,664	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$799	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,587	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,368,849	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$160,000	$8,931,204	$2,656,302
Per Capita Debt:	$86	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,038,149	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$557	$1,598	$1,215
Revenue Collected During FY 14:	$560,609	$2,867,651	$1,249,280
Expenditures During FY 14:	$607,991	$2,739,346	$1,190,005
Per Capita Revenue:	$301	$478	$340
Per Capita Expenditures:	$326	$457	$327
Operating Income (loss):	-$47,382	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	221.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,346,334	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$723	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hanaford Village

Unit Code: 028/030/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$305,000
Equalized Assessed Valuation:	$982,961
Population:	327
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$40,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$87,196	$332,008	$170,045
Per Capita Beginning Fund Balance:	$267	$24,836	$493
Revenue Collected During FY 14:	$71,224	$369,367	$116,057
Expenditures During FY 14:	$59,182	$363,149	$110,784
Per Capita Revenue:	$218	$93,141	$321
Per Capita Expenditures:	$181	$94,207	$304
Revenues over (under) Expenditures:	$12,042	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	167.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$99,238	$351,006	$180,864
Per Capita Ending Fund Balance:	$303	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,496	$123,269	$26,022
Total Unrestricted Net Assets:	$76,742	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$175,000	$609,493	$29,815
Per Capita Debt:	$535	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$636,827	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,947	$79,092	$947
Revenue Collected During FY 14:	$174,014	$321,951	$89,373
Expenditures During FY 14:	$193,927	$319,515	$97,232
Per Capita Revenue:	$532	$78,578	$229
Per Capita Expenditures:	$593	$76,774	$261
Operating Income (loss):	-$19,913	$2,436	$
Ratio of Retained Earnings to Expenditures:	318.12%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$616,914	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,887	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hanna City Village

Unit Code: 072/045/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,015,294
Equalized Assessed Valuation:	$16,346,655
Population:	1,225
Employees:	
Full Time:	5
Part Time:	10
Salaries Paid:	$188,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$355,918	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$291	$605	$440
Revenue Collected During FY 14:	$455,204	$5,702,258	$2,724,997
Expenditures During FY 14:	$395,867	$5,491,101	$2,627,902
Per Capita Revenue:	$372	$812	$637
Per Capita Expenditures:	$323	$769	$619
Revenues over (under) Expenditures:	$59,337	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	104.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$415,255	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$339	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,621	$1,648,859	$607,219
Total Unrestricted Net Assets:	$363,634	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$529,462	$8,931,204	$2,656,302
Per Capita Debt:	$432	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,726,394	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,409	$1,598	$1,215
Revenue Collected During FY 14:	$535,729	$2,867,651	$1,249,280
Expenditures During FY 14:	$474,678	$2,739,346	$1,190,005
Per Capita Revenue:	$437	$478	$340
Per Capita Expenditures:	$387	$457	$327
Operating Income (loss):	$61,051	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	376.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,787,445	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,459	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hanover Village

Unit Code: 043/030/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,828,208
Equalized Assessed Valuation:	$6,714,657
Population:	936
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$212,057

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$446,621	$332,008	$170,045
Per Capita Beginning Fund Balance:	$477	$24,836	$493
Revenue Collected During FY 14:	$369,105	$369,367	$116,057
Expenditures During FY 14:	$415,242	$363,149	$110,784
Per Capita Revenue:	$394	$93,141	$321
Per Capita Expenditures:	$444	$94,207	$304
Revenues over (under) Expenditures:	-$46,137	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	123.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$513,484	$351,006	$180,864
Per Capita Ending Fund Balance:	$549	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$59,476	$123,269	$26,022
Total Unrestricted Net Assets:	$454,008	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,206,031	$609,493	$29,815
Per Capita Debt:	$1,288	$180,001	$67
General Obligation Debt over EAV:	16.23%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,191,335	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,341	$79,092	$947
Revenue Collected During FY 14:	$926,647	$321,951	$89,373
Expenditures During FY 14:	$690,252	$319,515	$97,232
Per Capita Revenue:	$990	$78,578	$229
Per Capita Expenditures:	$737	$76,774	$261
Operating Income (loss):	$236,395	$2,436	$
Ratio of Retained Earnings to Expenditures:	335.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,314,730	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,473	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hanover Park Village

Unit Code: 016/225/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$55,583,951
Equalized Assessed Valuation:	$542,401,799
Population:	37,973
Employees:	
Full Time:	193
Part Time:	50
Salaries Paid:	$15,992,768

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,480,432	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$381	$513	$441
Revenue Collected During FY 14:	$33,161,309	$53,021,753	$40,071,062
Expenditures During FY 14:	$29,117,176	$50,940,085	$39,626,744
Per Capita Revenue:	$873	$1,047	$1,013
Per Capita Expenditures:	$767	$1,008	$967
Revenues over (under) Expenditures:	$4,044,133	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	60.11%	54.88%	52.77%
Ending Fund Balance for FY 14:	$17,502,059	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$461	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,294,935	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$14,654,715	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,320,000	$81,108,167	$55,205,755
Per Capita Debt:	$614	$1,521	$1,337
General Obligation Debt over EAV:	3.78%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$34,667,584	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$913	$1,355	$1,126
Revenue Collected During FY 14:	$12,178,098	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,078,699	$21,127,660	$12,128,269
Per Capita Revenue:	$321	$418	$307
Per Capita Expenditures:	$292	$399	$297
Operating Income (loss):	$1,099,399	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	320.65%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$35,523,426	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$935	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hardin Village

Unit Code: 007/025/32 **County:** Calhoun

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$561,800
Equalized Assessed Valuation:	$10,537,158
Population:	967
Employees:	
Full Time:	4
Part Time:	12
Salaries Paid:	$198,538

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,178,760	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,219	$24,836	$493
Revenue Collected During FY 14:	$445,617	$369,367	$116,057
Expenditures During FY 14:	$374,661	$363,149	$110,784
Per Capita Revenue:	$461	$93,141	$321
Per Capita Expenditures:	$387	$94,207	$304
Revenues over (under) Expenditures:	$70,956	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	334.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,253,210	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,296	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$517,784	$123,269	$26,022
Total Unrestricted Net Assets:	$735,426	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,301,593	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,380	$79,092	$947
Revenue Collected During FY 14:	$140,317	$321,951	$89,373
Expenditures During FY 14:	$190,140	$319,515	$97,232
Per Capita Revenue:	$145	$78,578	$229
Per Capita Expenditures:	$197	$76,774	$261
Operating Income (loss):	-$49,823	$2,436	$
Ratio of Retained Earnings to Expenditures:	1182.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,248,276	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,325	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harrisburg City

Unit Code: 082/025/30 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,227,364
Equalized Assessed Valuation:	$76,893,309
Population:	9,031
Employees:	
Full Time:	52
Part Time:	22
Salaries Paid:	$2,905,254

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,342,474	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$592	$605	$440
Revenue Collected During FY 14:	$11,417,063	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,998,582	$5,491,101	$2,627,902
Per Capita Revenue:	$1,264	$812	$637
Per Capita Expenditures:	$1,329	$769	$619
Revenues over (under) Expenditures:	-$581,519	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,760,955	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$527	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,548,911	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,846,636	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,060,610	$8,931,204	$2,656,302
Per Capita Debt:	$450	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,384,917	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,150	$1,598	$1,215
Revenue Collected During FY 14:	$4,381,675	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,582,809	$2,739,346	$1,190,005
Per Capita Revenue:	$485	$478	$340
Per Capita Expenditures:	$507	$457	$327
Operating Income (loss):	-$201,134	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	222.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,183,783	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,128	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harristown Village

Unit Code: 055/030/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$847,065
Equalized Assessed Valuation:	$13,938,009
Population:	1,367
Employees:	
Full Time:	1
Part Time:	32
Salaries Paid:	$148,866

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,384,806	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,013	$605	$440
Revenue Collected During FY 14:	$341,116	$5,702,258	$2,724,997
Expenditures During FY 14:	$275,567	$5,491,101	$2,627,902
Per Capita Revenue:	$250	$812	$637
Per Capita Expenditures:	$202	$769	$619
Revenues over (under) Expenditures:	$65,549	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	539.22%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,485,902	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,087	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,485,902	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$240,000	$8,931,204	$2,656,302
Per Capita Debt:	$176	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,747,918	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,279	$1,598	$1,215
Revenue Collected During FY 14:	$223,337	$2,867,651	$1,249,280
Expenditures During FY 14:	$301,164	$2,739,346	$1,190,005
Per Capita Revenue:	$163	$478	$340
Per Capita Expenditures:	$220	$457	$327
Operating Income (loss):	-$77,827	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	554.55%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,670,091	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,222	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hartford Village

Unit Code: 057/060/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,372,900
Equalized Assessed Valuation:	$76,853,735
Population:	1,425
Employees:	
Full Time:	14
Part Time:	32
Salaries Paid:	$1,008,464

Blended Component Units

Number Submitted = 1

Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,961,119	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,780	$605	$440
Revenue Collected During FY 14:	$2,212,463	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,442,426	$5,491,101	$2,627,902
Per Capita Revenue:	$1,553	$812	$637
Per Capita Expenditures:	$1,714	$769	$619
Revenues over (under) Expenditures:	-$229,963	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	152.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,731,156	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,618	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,514,982	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,963,685	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$252,489	$8,931,204	$2,656,302
Per Capita Debt:	$177	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,218,035	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,258	$1,598	$1,215
Revenue Collected During FY 14:	$873,578	$2,867,651	$1,249,280
Expenditures During FY 14:	$909,377	$2,739,346	$1,190,005
Per Capita Revenue:	$613	$478	$340
Per Capita Expenditures:	$638	$457	$327
Operating Income (loss):	-$35,799	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	349.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,182,236	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,233	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hartsburg Village

Unit Code: 054/030/32 **County:** Logan

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $164,500

Equalized Assessed Valuation: $3,451,548

Population: 314

Employees:

Full Time: 1

Part Time: 16

Salaries Paid: $32,543

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,315	$332,008	$170,045
Per Capita Beginning Fund Balance:	$632	$24,836	$493
Revenue Collected During FY 14:	$61,192	$369,367	$116,057
Expenditures During FY 14:	$72,722	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$232	$94,207	$304
Revenues over (under) Expenditures:	-$11,530	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	265.45%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,039	$351,006	$180,864
Per Capita Ending Fund Balance:	$615	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,571	$123,269	$26,022
Total Unrestricted Net Assets:	$142,468	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$263,012	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$838	$79,092	$947
Revenue Collected During FY 14:	$37,631	$321,951	$89,373
Expenditures During FY 14:	$39,998	$319,515	$97,232
Per Capita Revenue:	$120	$78,578	$229
Per Capita Expenditures:	$127	$76,774	$261
Operating Income (loss):	-$2,367	$2,436	$
Ratio of Retained Earnings to Expenditures:	636.01%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$254,391	$893,250	$392,538
Per Capita Ending Retained Earnings:	$810	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harvard City

Unit Code: 063/040/30 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,964,638
Equalized Assessed Valuation:	$98,517,300
Population:	9,500
Employees:	
Full Time:	47
Part Time:	61
Salaries Paid:	$3,522,380

Blended Component Units

Number Submitted = 1

Harvard Diggins Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,544,766	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$373	$605	$440
Revenue Collected During FY 14:	$6,574,343	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,120,891	$5,491,101	$2,627,902
Per Capita Revenue:	$692	$812	$637
Per Capita Expenditures:	$644	$769	$619
Revenues over (under) Expenditures:	$453,452	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,863,218	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$407	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,105,589	$1,648,859	$607,219
Total Unrestricted Net Assets:	$422,736	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,077,274	$8,931,204	$2,656,302
Per Capita Debt:	$1,061	$1,369	$683
General Obligation Debt over EAV:	7.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,891,096	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$725	$1,598	$1,215
Revenue Collected During FY 14:	$2,247,350	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,411,267	$2,739,346	$1,190,005
Per Capita Revenue:	$237	$478	$340
Per Capita Expenditures:	$254	$457	$327
Operating Income (loss):	-$163,917	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	280.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,767,179	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$712	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Harvel Village

Unit Code: 068/040/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$236,100
Equalized Assessed Valuation:	$1,539,108
Population:	223
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$30,933

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$367,572	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,648	$24,836	$493
Revenue Collected During FY 14:	$95,867	$369,367	$116,057
Expenditures During FY 14:	$114,728	$363,149	$110,784
Per Capita Revenue:	$430	$93,141	$321
Per Capita Expenditures:	$514	$94,207	$304
Revenues over (under) Expenditures:	-$18,861	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	303.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$348,711	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,564	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,324	$123,269	$26,022
Total Unrestricted Net Assets:	$305,387	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$171,668	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$770	$79,092	$947
Revenue Collected During FY 14:	$29,039	$321,951	$89,373
Expenditures During FY 14:	$34,375	$319,515	$97,232
Per Capita Revenue:	$130	$78,578	$229
Per Capita Expenditures:	$154	$76,774	$261
Operating Income (loss):	-$5,336	$2,436	$
Ratio of Retained Earnings to Expenditures:	483.87%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$166,332	$893,250	$392,538
Per Capita Ending Retained Earnings:	$746	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harwood Heights Village

Unit Code: 016/235/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,589,672
Equalized Assessed Valuation:	$204,612,865
Population:	8,632
Employees:	
Full Time:	55
Part Time:	50
Salaries Paid:	$3,928,103

Blended Component Units

Number Submitted = 2

Harwood Heights Village
Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,708,145	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$314	$605	$440
Revenue Collected During FY 14:	$9,978,075	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,144,058	$5,491,101	$2,627,902
Per Capita Revenue:	$1,156	$812	$637
Per Capita Expenditures:	$1,175	$769	$619
Revenues over (under) Expenditures:	-$165,983	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	38.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,912,280	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$453	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,348,296	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,285,594	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,688,846	$8,931,204	$2,656,302
Per Capita Debt:	$1,007	$1,369	$683
General Obligation Debt over EAV:	1.95%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,131,172	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$247	$1,598	$1,215
Revenue Collected During FY 14:	$1,907,318	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,978,664	$2,739,346	$1,190,005
Per Capita Revenue:	$221	$478	$340
Per Capita Expenditures:	$229	$457	$327
Operating Income (loss):	-$71,346	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	104.10%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,059,826	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$239	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Havana City

Unit Code: 060/025/30 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,694,767
Equalized Assessed Valuation:	$30,579,356
Population:	3,301
Employees:	
Full Time:	33
Part Time:	27
Salaries Paid:	$1,283,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,197,454	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,575	$605	$440
Revenue Collected During FY 14:	$4,259,848	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,553,169	$5,491,101	$2,627,902
Per Capita Revenue:	$1,290	$812	$637
Per Capita Expenditures:	$1,076	$769	$619
Revenues over (under) Expenditures:	$706,679	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	154.10%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,475,537	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,659	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,066,517	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,352,945	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,879,207	$8,931,204	$2,656,302
Per Capita Debt:	$569	$1,369	$683
General Obligation Debt over EAV:	4.41%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,775,524	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,356	$1,598	$1,215
Revenue Collected During FY 14:	$1,411,508	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,049,292	$2,739,346	$1,190,005
Per Capita Revenue:	$428	$478	$340
Per Capita Expenditures:	$318	$457	$327
Operating Income (loss):	$362,216	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	780.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,190,834	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,481	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hawthorn Woods Village

Unit Code: 049/050/32 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,201,581
Equalized Assessed Valuation:	$386,459,482
Population:	7,663
Employees:	
Full Time:	27
Part Time:	90
Salaries Paid:	$2,421,209

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,202,675	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$548	$605	$440
Revenue Collected During FY 14:	$6,292,179	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,145,433	$5,491,101	$2,627,902
Per Capita Revenue:	$821	$812	$637
Per Capita Expenditures:	$671	$769	$619
Revenues over (under) Expenditures:	$1,146,746	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.39%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,651,165	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$607	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,463,134	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,182,950	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,120,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,060	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,215,832	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$289	$1,598	$1,215
Revenue Collected During FY 14:	$280,099	$2,867,651	$1,249,280
Expenditures During FY 14:	$587,821	$2,739,346	$1,190,005
Per Capita Revenue:	$37	$478	$340
Per Capita Expenditures:	$77	$457	$327
Operating Income (loss):	-$307,722	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	375.35%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,206,366	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$288	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hazel Crest Village

Unit Code: 016/240/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,161,081
Equalized Assessed Valuation:	$142,168,928
Population:	14,100
Employees:	
Full Time:	76
Part Time:	9
Salaries Paid:	$6,464,384

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,890,531	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$347	$605	$440
Revenue Collected During FY 14:	$13,208,566	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,211,283	$5,491,101	$2,627,902
Per Capita Revenue:	$937	$812	$637
Per Capita Expenditures:	$866	$769	$619
Revenues over (under) Expenditures:	$997,283	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,737,814	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$407	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,364,062	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,077,897	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,484,084	$8,931,204	$2,656,302
Per Capita Debt:	$531	$1,369	$683
General Obligation Debt over EAV:	1.03%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,557,448	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$252	$1,598	$1,215
Revenue Collected During FY 14:	$4,129,849	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,747,577	$2,739,346	$1,190,005
Per Capita Revenue:	$293	$478	$340
Per Capita Expenditures:	$266	$457	$327
Operating Income (loss):	$382,272	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	105.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,939,720	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$279	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hebron Village

Unit Code: 063/045/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,004,259
Equalized Assessed Valuation:	$22,128,609
Population:	1,038
Employees:	
Full Time:	5
Part Time:	33
Salaries Paid:	$385,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$189,634	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$183	$605	$440
Revenue Collected During FY 14:	$650,823	$5,702,258	$2,724,997
Expenditures During FY 14:	$637,725	$5,491,101	$2,627,902
Per Capita Revenue:	$627	$812	$637
Per Capita Expenditures:	$614	$769	$619
Revenues over (under) Expenditures:	$13,098	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	31.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$202,732	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$195	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$87,071	$1,648,859	$607,219
Total Unrestricted Net Assets:	$126,957	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,308,593	$8,931,204	$2,656,302
Per Capita Debt:	$4,151	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$789,891	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$761	$1,598	$1,215
Revenue Collected During FY 14:	$542,220	$2,867,651	$1,249,280
Expenditures During FY 14:	$556,263	$2,739,346	$1,190,005
Per Capita Revenue:	$522	$478	$340
Per Capita Expenditures:	$536	$457	$327
Operating Income (loss):	-$14,043	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	139.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$775,848	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$747	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hecker Village

Unit Code: 067/020/32 **County:** Monroe

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$453,812
Equalized Assessed Valuation:	$5,357,843
Population:	480
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$34,568

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$372,062	$332,008	$170,045
Per Capita Beginning Fund Balance:	$775	$24,836	$493
Revenue Collected During FY 14:	$174,564	$369,367	$116,057
Expenditures During FY 14:	$300,931	$363,149	$110,784
Per Capita Revenue:	$364	$93,141	$321
Per Capita Expenditures:	$627	$94,207	$304
Revenues over (under) Expenditures:	-$126,367	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	81.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$245,695	$351,006	$180,864
Per Capita Ending Fund Balance:	$512	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,698	$123,269	$26,022
Total Unrestricted Net Assets:	$236,997	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$94,402	$609,493	$29,815
Per Capita Debt:	$197	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,072,139	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,234	$79,092	$947
Revenue Collected During FY 14:	$126,001	$321,951	$89,373
Expenditures During FY 14:	$152,251	$319,515	$97,232
Per Capita Revenue:	$263	$78,578	$229
Per Capita Expenditures:	$317	$76,774	$261
Operating Income (loss):	-$26,250	$2,436	$
Ratio of Retained Earnings to Expenditures:	686.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,045,889	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,179	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Henderson Village

Unit Code: 048/030/32 **County:** Knox

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$347,300
Equalized Assessed Valuation:	$2,651,745
Population:	255
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$13,352

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$309,034	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,212	$24,836	$493
Revenue Collected During FY 14:	$63,034	$369,367	$116,057
Expenditures During FY 14:	$38,647	$363,149	$110,784
Per Capita Revenue:	$247	$93,141	$321
Per Capita Expenditures:	$152	$94,207	$304
Revenues over (under) Expenditures:	$24,387	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	862.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	$333,421	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,308	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,238	$123,269	$26,022
Total Unrestricted Net Assets:	$293,183	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$84,754	$609,493	$29,815
Per Capita Debt:	$332	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$225,407	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$884	$79,092	$947
Revenue Collected During FY 14:	$48,997	$321,951	$89,373
Expenditures During FY 14:	$76,790	$319,515	$97,232
Per Capita Revenue:	$192	$78,578	$229
Per Capita Expenditures:	$301	$76,774	$261
Operating Income (loss):	-$27,793	$2,436	$
Ratio of Retained Earnings to Expenditures:	257.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$197,614	$893,250	$392,538
Per Capita Ending Retained Earnings:	$775	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hennepin Village

Unit Code: 078/015/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,124,125
Equalized Assessed Valuation:	$21,959,384
Population:	736
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$78,962

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$590,005	$332,008	$170,045
Per Capita Beginning Fund Balance:	$802	$24,836	$493
Revenue Collected During FY 14:	$425,398	$369,367	$116,057
Expenditures During FY 14:	$743,755	$363,149	$110,784
Per Capita Revenue:	$578	$93,141	$321
Per Capita Expenditures:	$1,011	$94,207	$304
Revenues over (under) Expenditures:	-$318,357	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	38.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$283,648	$351,006	$180,864
Per Capita Ending Fund Balance:	$385	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,368	$123,269	$26,022
Total Unrestricted Net Assets:	$213,280	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$380,928	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$518	$79,092	$947
Revenue Collected During FY 14:	$18,593	$321,951	$89,373
Expenditures During FY 14:	$23,869	$319,515	$97,232
Per Capita Revenue:	$25	$78,578	$229
Per Capita Expenditures:	$32	$76,774	$261
Operating Income (loss):	-$5,276	$2,436	$
Ratio of Retained Earnings to Expenditures:	1573.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$375,652	$893,250	$392,538
Per Capita Ending Retained Earnings:	$510	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Henning Village

Unit Code: 092/050/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$63,041
Equalized Assessed Valuation:	$
Population:	241
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$10,627

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$35,878	$332,008	$170,045
Per Capita Beginning Fund Balance:	$149	$24,836	$493
Revenue Collected During FY 14:	$50,767	$369,367	$116,057
Expenditures During FY 14:	$27,037	$363,149	$110,784
Per Capita Revenue:	$211	$93,141	$321
Per Capita Expenditures:	$112	$94,207	$304
Revenues over (under) Expenditures:	$23,730	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	220.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$59,608	$351,006	$180,864
Per Capita Ending Fund Balance:	$247	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$51,141	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Henry City

Unit Code: 059/010/30 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,911,650
Equalized Assessed Valuation:	$28,041,297
Population:	2,464
Employees:	
Full Time:	10
Part Time:	29
Salaries Paid:	$570,692

Blended Component Units

Number Submitted = 1

Debt Service

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$961,935	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$390	$605	$440
Revenue Collected During FY 14:	$1,107,277	$5,702,258	$2,724,997
Expenditures During FY 14:	$963,612	$5,491,101	$2,627,902
Per Capita Revenue:	$449	$812	$637
Per Capita Expenditures:	$391	$769	$619
Revenues over (under) Expenditures:	$143,665	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	112.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,080,600	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$439	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$104,537	$1,648,859	$607,219
Total Unrestricted Net Assets:	$982,223	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,515,000	$8,931,204	$2,656,302
Per Capita Debt:	$615	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,722,268	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,540	$1,598	$1,215
Revenue Collected During FY 14:	$1,061,543	$2,867,651	$1,249,280
Expenditures During FY 14:	$763,156	$2,739,346	$1,190,005
Per Capita Revenue:	$431	$478	$340
Per Capita Expenditures:	$310	$457	$327
Operating Income (loss):	$298,387	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1185.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,045,655	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,671	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Herrick Village

Unit Code: 086/020/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$446,000
Equalized Assessed Valuation:	$1,303,218
Population:	436
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$73,502

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,447	$332,008	$170,045
Per Capita Beginning Fund Balance:	$102	$24,836	$493
Revenue Collected During FY 14:	$136,249	$369,367	$116,057
Expenditures During FY 14:	$128,576	$363,149	$110,784
Per Capita Revenue:	$312	$93,141	$321
Per Capita Expenditures:	$295	$94,207	$304
Revenues over (under) Expenditures:	$7,673	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	45.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$58,697	$351,006	$180,864
Per Capita Ending Fund Balance:	$135	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,011	$123,269	$26,022
Total Unrestricted Net Assets:	$34,686	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$243,192	$609,493	$29,815
Per Capita Debt:	$558	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,676,161	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,844	$79,092	$947
Revenue Collected During FY 14:	$114,793	$321,951	$89,373
Expenditures During FY 14:	$203,971	$319,515	$97,232
Per Capita Revenue:	$263	$78,578	$229
Per Capita Expenditures:	$468	$76,774	$261
Operating Income (loss):	-$89,178	$2,436	$
Ratio of Retained Earnings to Expenditures:	778.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,586,983	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,640	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Herrin City

Unit Code: 100/050/30 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,494,701
Equalized Assessed Valuation:	$133,707,033
Population:	12,501
Employees:	
Full Time:	92
Part Time:	21
Salaries Paid:	$5,361,761

Blended Component Units

Number Submitted = 2

CIVIC CENTER
LIBRARY

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,305,788	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$504	$605	$440
Revenue Collected During FY 14:	$8,411,778	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,843,328	$5,491,101	$2,627,902
Per Capita Revenue:	$673	$812	$637
Per Capita Expenditures:	$787	$769	$619
Revenues over (under) Expenditures:	-$1,431,550	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	50.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,974,650	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$398	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,252,907	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,721,743	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,808,035	$8,931,204	$2,656,302
Per Capita Debt:	$385	$1,369	$683
General Obligation Debt over EAV:	3.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,715,085	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,097	$1,598	$1,215
Revenue Collected During FY 14:	$3,906,991	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,747,910	$2,739,346	$1,190,005
Per Capita Revenue:	$313	$478	$340
Per Capita Expenditures:	$300	$457	$327
Operating Income (loss):	$159,081	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	370.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,874,166	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,110	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Herscher Village

Unit Code: 046/050/32 **County:** Kankakee

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,296,275

Equalized Assessed Valuation: $25,668,789

Population: 1,619

Employees:

Full Time: 6

Part Time: 16

Salaries Paid: $324,407

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$971,011	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$600	$605	$440
Revenue Collected During FY 14:	$770,917	$5,702,258	$2,724,997
Expenditures During FY 14:	$659,834	$5,491,101	$2,627,902
Per Capita Revenue:	$476	$812	$637
Per Capita Expenditures:	$408	$769	$619
Revenues over (under) Expenditures:	$111,083	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	163.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,082,094	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$668	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$371,932	$1,648,859	$607,219
Total Unrestricted Net Assets:	$710,162	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$240,849	$8,931,204	$2,656,302
Per Capita Debt:	$149	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,221,713	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,372	$1,598	$1,215
Revenue Collected During FY 14:	$521,319	$2,867,651	$1,249,280
Expenditures During FY 14:	$498,073	$2,739,346	$1,190,005
Per Capita Revenue:	$322	$478	$340
Per Capita Expenditures:	$308	$457	$327
Operating Income (loss):	$23,246	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	450.73%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,244,959	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,387	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hettick Village

Unit Code: 056/060/32 **County:** Macoupin

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $89,560

Equalized Assessed Valuation: $1,183,182

Population: 181

Employees:

Full Time:

Part Time: 12

Salaries Paid: $13,311

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$281,970	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,558	$24,836	$493
Revenue Collected During FY 14:	$78,640	$369,367	$116,057
Expenditures During FY 14:	$59,029	$363,149	$110,784
Per Capita Revenue:	$434	$93,141	$321
Per Capita Expenditures:	$326	$94,207	$304
Revenues over (under) Expenditures:	$19,611	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	523.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$308,978	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,707	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$159,041	$6,426	$
Total Unreserved Funds:	$149,937	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$145,000	$609,493	$29,815
Per Capita Debt:	$801	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$607,517	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,356	$79,092	$947
Revenue Collected During FY 14:	$52,593	$321,951	$89,373
Expenditures During FY 14:	$81,083	$319,515	$97,232
Per Capita Revenue:	$291	$78,578	$229
Per Capita Expenditures:	$448	$76,774	$261
Operating Income (loss):	-$28,490	$2,436	$
Ratio of Retained Earnings to Expenditures:	714.12%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$579,027	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,199	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Heyworth Village

Unit Code: 064/070/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,804,080
Equalized Assessed Valuation:	$41,800,657
Population:	2,880
Employees:	
Full Time:	13
Part Time:	22
Salaries Paid:	$633,727

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$366,729	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$127	$605	$440
Revenue Collected During FY 14:	$3,445,680	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,399,368	$5,491,101	$2,627,902
Per Capita Revenue:	$1,196	$812	$637
Per Capita Expenditures:	$1,180	$769	$619
Revenues over (under) Expenditures:	$46,312	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	14.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$480,446	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$167	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$480,447	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$353,593	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,322,851	$8,931,204	$2,656,302
Per Capita Debt:	$2,890	$1,369	$683
General Obligation Debt over EAV:	0.04%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,424,229	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,536	$1,598	$1,215
Revenue Collected During FY 14:	$649,422	$2,867,651	$1,249,280
Expenditures During FY 14:	$706,541	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$245	$457	$327
Operating Income (loss):	-$57,119	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	609.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,306,193	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,495	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hickory Hills City

Unit Code: 016/245/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,678,800
Equalized Assessed Valuation:	$265,309,663
Population:	14,179
Employees:	
Full Time:	59
Part Time:	34
Salaries Paid:	$5,154,825

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,216,526	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$509	$605	$440
Revenue Collected During FY 14:	$8,706,641	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,189,416	$5,491,101	$2,627,902
Per Capita Revenue:	$614	$812	$637
Per Capita Expenditures:	$578	$769	$619
Revenues over (under) Expenditures:	$517,225	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	94.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,763,129	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$548	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,916,097	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,082,839	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,953,691	$8,931,204	$2,656,302
Per Capita Debt:	$138	$1,369	$683
General Obligation Debt over EAV:	0.27%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,539,618	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$532	$1,598	$1,215
Revenue Collected During FY 14:	$3,654,336	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,431,589	$2,739,346	$1,190,005
Per Capita Revenue:	$258	$478	$340
Per Capita Expenditures:	$242	$457	$327
Operating Income (loss):	$222,747	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	222.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,652,014	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$540	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hidalgo Village

Unit Code: 040/010/32 **County:** Jasper

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $40,673

Equalized Assessed Valuation: $557,412

Population: 106

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,486	$332,008	$170,045
Per Capita Beginning Fund Balance:	$957	$24,836	$493
Revenue Collected During FY 14:	$35,136	$369,367	$116,057
Expenditures During FY 14:	$30,862	$363,149	$110,784
Per Capita Revenue:	$331	$93,141	$321
Per Capita Expenditures:	$291	$94,207	$304
Revenues over (under) Expenditures:	$4,274	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	342.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$105,760	$351,006	$180,864
Per Capita Ending Fund Balance:	$998	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,243	$123,269	$26,022
Total Unrestricted Net Assets:	$86,517	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$37,000	$609,493	$29,815
Per Capita Debt:	$349	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$306,754	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,894	$79,092	$947
Revenue Collected During FY 14:	$20,532	$321,951	$89,373
Expenditures During FY 14:	$31,070	$319,515	$97,232
Per Capita Revenue:	$194	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	-$10,538	$2,436	$
Ratio of Retained Earnings to Expenditures:	953.38%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$296,216	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,794	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Highland City

Unit Code: 057/065/30 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,717,379
Equalized Assessed Valuation:	$176,336,953
Population:	9,919
Employees:	
Full Time:	112
Part Time:	177
Salaries Paid:	$8,534,360

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,118,356	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$617	$605	$440
Revenue Collected During FY 14:	$12,278,730	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,679,079	$5,491,101	$2,627,902
Per Capita Revenue:	$1,238	$812	$637
Per Capita Expenditures:	$1,278	$769	$619
Revenues over (under) Expenditures:	-$400,349	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,910,007	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$596	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,912,599	$1,648,859	$607,219
Total Unrestricted Net Assets:	$11,060,160	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$33,396,876	$8,931,204	$2,656,302
Per Capita Debt:	$3,367	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$29,563,908	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,981	$1,598	$1,215
Revenue Collected During FY 14:	$21,083,603	$2,867,651	$1,249,280
Expenditures During FY 14:	$21,034,888	$2,739,346	$1,190,005
Per Capita Revenue:	$2,126	$478	$340
Per Capita Expenditures:	$2,121	$457	$327
Operating Income (loss):	$48,715	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	140.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$29,612,623	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,985	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Highland Park City

Unit Code: 049/055/30 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$90,068,724
Equalized Assessed Valuation:	$2,063,609,750
Population:	29,902
Employees:	
Full Time:	244
Part Time:	35
Salaries Paid:	$21,129,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,504,566	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,488	$513	$441
Revenue Collected During FY 14:	$43,981,159	$53,021,753	$40,071,062
Expenditures During FY 14:	$40,079,125	$50,940,085	$39,626,744
Per Capita Revenue:	$1,471	$1,047	$1,013
Per Capita Expenditures:	$1,340	$1,008	$967
Revenues over (under) Expenditures:	$3,902,034	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	114.59%	54.88%	52.77%
Ending Fund Balance for FY 14:	$45,925,503	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,536	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,402,234	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$34,469,095	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,604,486	$81,108,167	$55,205,755
Per Capita Debt:	$1,893	$1,521	$1,337
General Obligation Debt over EAV:	2.74%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$58,272,311	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,949	$1,355	$1,126
Revenue Collected During FY 14:	$13,850,422	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,103,687	$21,127,660	$12,128,269
Per Capita Revenue:	$463	$418	$307
Per Capita Expenditures:	$505	$399	$297
Operating Income (loss):	-$1,253,265	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	377.20%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$56,971,119	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,905	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Highwood City

Unit Code: 049/060/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,978,322
Equalized Assessed Valuation:	$121,896,669
Population:	5,354
Employees:	
Full Time:	27
Part Time:	44
Salaries Paid:	$2,469,618

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$924,172	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$173	$605	$440
Revenue Collected During FY 14:	$4,897,686	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,797,421	$5,491,101	$2,627,902
Per Capita Revenue:	$915	$812	$637
Per Capita Expenditures:	$896	$769	$619
Revenues over (under) Expenditures:	$100,265	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	24.05%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,153,567	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$215	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$938,080	$1,648,859	$607,219
Total Unrestricted Net Assets:	$211,133	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,200,268	$8,931,204	$2,656,302
Per Capita Debt:	$1,532	$1,369	$683
General Obligation Debt over EAV:	3.09%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,911,171	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$731	$1,598	$1,215
Revenue Collected During FY 14:	$1,452,882	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,457,328	$2,739,346	$1,190,005
Per Capita Revenue:	$271	$478	$340
Per Capita Expenditures:	$272	$457	$327
Operating Income (loss):	-$4,446	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	268.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,906,725	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$730	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillcrest Village

Unit Code: 071/030/32 **County:** Ogle

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$682,163
Equalized Assessed Valuation:	$15,602,965
Population:	1,326
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$127,647

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$761,393	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$574	$605	$440
Revenue Collected During FY 14:	$434,303	$5,702,258	$2,724,997
Expenditures During FY 14:	$500,240	$5,491,101	$2,627,902
Per Capita Revenue:	$328	$812	$637
Per Capita Expenditures:	$377	$769	$619
Revenues over (under) Expenditures:	-$65,937	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	126.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$634,051	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$478	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$150,560	$1,648,859	$607,219
Total Unrestricted Net Assets:	$483,491	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$506,854	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$382	$1,598	$1,215
Revenue Collected During FY 14:	$211,383	$2,867,651	$1,249,280
Expenditures During FY 14:	$149,144	$2,739,346	$1,190,005
Per Capita Revenue:	$159	$478	$340
Per Capita Expenditures:	$112	$457	$327
Operating Income (loss):	$62,239	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	387.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$578,501	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$436	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillsboro City

Unit Code: 068/045/30 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,660,648
Equalized Assessed Valuation:	$42,019,370
Population:	6,207
Employees:	
Full Time:	41
Part Time:	32
Salaries Paid:	$1,664,262

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,775,820	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$447	$605	$440
Revenue Collected During FY 14:	$4,233,007	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,146,075	$5,491,101	$2,627,902
Per Capita Revenue:	$682	$812	$637
Per Capita Expenditures:	$668	$769	$619
Revenues over (under) Expenditures:	$86,932	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	78.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,257,590	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$525	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,477,271	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,663,319	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,332,484	$8,931,204	$2,656,302
Per Capita Debt:	$1,665	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,309,285	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,500	$1,598	$1,215
Revenue Collected During FY 14:	$2,730,754	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,527,761	$2,739,346	$1,190,005
Per Capita Revenue:	$440	$478	$340
Per Capita Expenditures:	$407	$457	$327
Operating Income (loss):	$202,993	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	376.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,509,440	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,532	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hillsdale Village

Unit Code: 081/040/32 **County:** Rock Island

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$490,342
Equalized Assessed Valuation:	$5,065,071
Population:	523
Employees:	
Full Time:	2
Part Time:	15
Salaries Paid:	$115,113

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,165	$332,008	$170,045
Per Capita Beginning Fund Balance:	$134	$24,836	$493
Revenue Collected During FY 14:	$246,660	$369,367	$116,057
Expenditures During FY 14:	$373,321	$363,149	$110,784
Per Capita Revenue:	$472	$93,141	$321
Per Capita Expenditures:	$714	$94,207	$304
Revenues over (under) Expenditures:	-$126,661	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	9.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$35,310	$351,006	$180,864
Per Capita Ending Fund Balance:	$68	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$754	$6,426	$
Total Unreserved Funds:	$34,556	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$34,786	$609,493	$29,815
Per Capita Debt:	$67	$180,001	$67
General Obligation Debt over EAV:	0.69%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$324,131	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$620	$79,092	$947
Revenue Collected During FY 14:	$77,455	$321,951	$89,373
Expenditures During FY 14:	$59,838	$319,515	$97,232
Per Capita Revenue:	$148	$78,578	$229
Per Capita Expenditures:	$114	$76,774	$261
Operating Income (loss):	$17,617	$2,436	$
Ratio of Retained Earnings to Expenditures:	418.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$250,706	$893,250	$392,538
Per Capita Ending Retained Earnings:	$479	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillside Village

Unit Code: 016/250/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,664,993
Equalized Assessed Valuation:	$200,968,334
Population:	8,157
Employees:	
Full Time:	73
Part Time:	15
Salaries Paid:	$6,870,926

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,979,304	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$610	$605	$440
Revenue Collected During FY 14:	$17,879,505	$5,702,258	$2,724,997
Expenditures During FY 14:	$16,937,422	$5,491,101	$2,627,902
Per Capita Revenue:	$2,192	$812	$637
Per Capita Expenditures:	$2,076	$769	$619
Revenues over (under) Expenditures:	$942,083	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,988,628	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$734	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,338,813	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,077,647	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,516,633	$8,931,204	$2,656,302
Per Capita Debt:	$1,534	$1,369	$683
General Obligation Debt over EAV:	2.06%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,817,833	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,204	$1,598	$1,215
Revenue Collected During FY 14:	$3,348,353	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,799,275	$2,739,346	$1,190,005
Per Capita Revenue:	$410	$478	$340
Per Capita Expenditures:	$343	$457	$327
Operating Income (loss):	$549,078	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	370.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,366,911	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,271	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hillview Village

Unit Code: 031/025/32 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$85,498
Equalized Assessed Valuation:	$567,323
Population:	165
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$20,728

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$26,056	$332,008	$170,045
Per Capita Beginning Fund Balance:	$158	$24,836	$493
Revenue Collected During FY 14:	$48,918	$369,367	$116,057
Expenditures During FY 14:	$42,156	$363,149	$110,784
Per Capita Revenue:	$296	$93,141	$321
Per Capita Expenditures:	$255	$94,207	$304
Revenues over (under) Expenditures:	$6,762	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	79.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$33,478	$351,006	$180,864
Per Capita Ending Fund Balance:	$203	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$33,477	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$50,907	$609,493	$29,815
Per Capita Debt:	$309	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$168,753	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,023	$79,092	$947
Revenue Collected During FY 14:	$40,493	$321,951	$89,373
Expenditures During FY 14:	$48,071	$319,515	$97,232
Per Capita Revenue:	$245	$78,578	$229
Per Capita Expenditures:	$291	$76,774	$261
Operating Income (loss):	-$7,578	$2,436	$
Ratio of Retained Earnings to Expenditures:	333.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$160,515	$893,250	$392,538
Per Capita Ending Retained Earnings:	$973	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hinckley Village

Unit Code: 019/025/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$7,207,670
Equalized Assessed Valuation:	$36,027,913
Population:	2,070
Employees:	
Full Time:	7
Part Time:	11
Salaries Paid:	$404,445

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$502,078	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$243	$605	$440
Revenue Collected During FY 14:	$953,926	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,297,811	$5,491,101	$2,627,902
Per Capita Revenue:	$461	$812	$637
Per Capita Expenditures:	$627	$769	$619
Revenues over (under) Expenditures:	-$343,885	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	28.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	$366,458	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$177	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$215,966	$1,648,859	$607,219
Total Unrestricted Net Assets:	$150,492	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,894,257	$8,931,204	$2,656,302
Per Capita Debt:	$2,847	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,844,311	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,857	$1,598	$1,215
Revenue Collected During FY 14:	$1,013,334	$2,867,651	$1,249,280
Expenditures During FY 14:	$796,113	$2,739,346	$1,190,005
Per Capita Revenue:	$490	$478	$340
Per Capita Expenditures:	$385	$457	$327
Operating Income (loss):	$217,221	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	502.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,000,128	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,932	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hindsboro Village

Unit Code: 021/030/32 **County:** Douglas

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$236,000
Equalized Assessed Valuation:	$2,068,610
Population:	361
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$35,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$135,742	$332,008	$170,045
Per Capita Beginning Fund Balance:	$376	$24,836	$493
Revenue Collected During FY 14:	$115,983	$369,367	$116,057
Expenditures During FY 14:	$82,133	$363,149	$110,784
Per Capita Revenue:	$321	$93,141	$321
Per Capita Expenditures:	$228	$94,207	$304
Revenues over (under) Expenditures:	$33,850	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	197.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$162,548	$351,006	$180,864
Per Capita Ending Fund Balance:	$450	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,934	$123,269	$26,022
Total Unrestricted Net Assets:	$139,614	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$337,403	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$935	$79,092	$947
Revenue Collected During FY 14:	$81,848	$321,951	$89,373
Expenditures During FY 14:	$118,703	$319,515	$97,232
Per Capita Revenue:	$227	$78,578	$229
Per Capita Expenditures:	$329	$76,774	$261
Operating Income (loss):	-$36,855	$2,436	$
Ratio of Retained Earnings to Expenditures:	257.28%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$305,397	$893,250	$392,538
Per Capita Ending Retained Earnings:	$846	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hinsdale Village

Unit Code: 022/060/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$41,387,569
Equalized Assessed Valuation:	$1,528,325,954
Population:	16,816
Employees:	
Full Time:	88
Part Time:	176
Salaries Paid:	$9,370,680

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,095,161	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$362	$605	$440
Revenue Collected During FY 14:	$19,855,170	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,201,140	$5,491,101	$2,627,902
Per Capita Revenue:	$1,181	$812	$637
Per Capita Expenditures:	$1,023	$769	$619
Revenues over (under) Expenditures:	$2,654,030	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,824,191	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$406	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,941,050	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,157,928	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,545,541	$8,931,204	$2,656,302
Per Capita Debt:	$1,162	$1,369	$683
General Obligation Debt over EAV:	0.13%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$20,444,160	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,216	$1,598	$1,215
Revenue Collected During FY 14:	$7,844,635	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,363,687	$2,739,346	$1,190,005
Per Capita Revenue:	$466	$478	$340
Per Capita Expenditures:	$438	$457	$327
Operating Income (loss):	$480,948	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	318.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$23,425,108	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,393	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hodgkins Village

Unit Code: 016/255/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,743,903
Equalized Assessed Valuation:	$202,387,052
Population:	1,897
Employees:	
Full Time:	35
Part Time:	29
Salaries Paid:	$3,184,356

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,690,943	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$4,054	$605	$440
Revenue Collected During FY 14:	$14,792,389	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,790,107	$5,491,101	$2,627,902
Per Capita Revenue:	$7,798	$812	$637
Per Capita Expenditures:	$6,742	$769	$619
Revenues over (under) Expenditures:	$2,002,282	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	75.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,713,245	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$5,120	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,259,554	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,359,554	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,816,472	$8,931,204	$2,656,302
Per Capita Debt:	$7,283	$1,369	$683
General Obligation Debt over EAV:	2.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,203,041	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,688	$1,598	$1,215
Revenue Collected During FY 14:	$1,255,912	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,130,421	$2,739,346	$1,190,005
Per Capita Revenue:	$662	$478	$340
Per Capita Expenditures:	$596	$457	$327
Operating Income (loss):	$125,491	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	294.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,328,532	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,755	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hoffman Village

Unit Code: 014/045/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,189,078
Equalized Assessed Valuation:	$5,151,564
Population:	500
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$20,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$640,810	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,282	$24,836	$493
Revenue Collected During FY 14:	$169,970	$369,367	$116,057
Expenditures During FY 14:	$131,259	$363,149	$110,784
Per Capita Revenue:	$340	$93,141	$321
Per Capita Expenditures:	$263	$94,207	$304
Revenues over (under) Expenditures:	$38,711	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	517.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$679,521	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,359	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$415,632	$123,269	$26,022
Total Unrestricted Net Assets:	$263,889	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$621,741	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,243	$79,092	$947
Revenue Collected During FY 14:	$84,515	$321,951	$89,373
Expenditures During FY 14:	$97,656	$319,515	$97,232
Per Capita Revenue:	$169	$78,578	$229
Per Capita Expenditures:	$195	$76,774	$261
Operating Income (loss):	-$13,141	$2,436	$
Ratio of Retained Earnings to Expenditures:	623.21%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$608,600	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,217	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hoffman Estates Village

Unit Code: 016/260/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$232,942,010
Equalized Assessed Valuation:	$1,536,883,350
Population:	51,895
Employees:	
Full Time:	331
Part Time:	89
Salaries Paid:	$31,410,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,570,931	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$377	$513	$441
Revenue Collected During FY 14:	$83,375,632	$53,021,753	$40,071,062
Expenditures During FY 14:	$81,871,038	$50,940,085	$39,626,744
Per Capita Revenue:	$1,607	$1,047	$1,013
Per Capita Expenditures:	$1,578	$1,008	$967
Revenues over (under) Expenditures:	$1,504,594	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	24.22%	54.88%	52.77%
Ending Fund Balance for FY 14:	$19,833,206	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$382	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,556,733	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$98,826,179	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$222,982,866	$81,108,167	$55,205,755
Per Capita Debt:	$4,297	$1,521	$1,337
General Obligation Debt over EAV:	6.50%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$58,403,594	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,125	$1,355	$1,126
Revenue Collected During FY 14:	$28,413,006	$22,088,329	$13,107,976
Expenditures During FY 14:	$32,798,173	$21,127,660	$12,128,269
Per Capita Revenue:	$548	$418	$307
Per Capita Expenditures:	$632	$399	$297
Operating Income (loss):	-$4,385,167	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	166.98%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$54,765,111	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,055	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Holiday Hills Village

Unit Code: 063/047/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$910,250
Equalized Assessed Valuation:	$11,078,635
Population:	831
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$110,695

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$82,711	$332,008	$170,045
Per Capita Beginning Fund Balance:	$100	$24,836	$493
Revenue Collected During FY 14:	$250,738	$369,367	$116,057
Expenditures During FY 14:	$241,679	$363,149	$110,784
Per Capita Revenue:	$302	$93,141	$321
Per Capita Expenditures:	$291	$94,207	$304
Revenues over (under) Expenditures:	$9,059	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	37.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	$91,770	$351,006	$180,864
Per Capita Ending Fund Balance:	$110	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,054	$123,269	$26,022
Total Unrestricted Net Assets:	$51,716	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hollowayville Village

Unit Code: 006/045/32 **County:** Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $38,909

Equalized Assessed Valuation: $382,000

Population: 90

Employees:

Full Time:

Part Time: 9

Salaries Paid: $6,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$119,854	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,332	$24,836	$493
Revenue Collected During FY 14:	$33,362	$369,367	$116,057
Expenditures During FY 14:	$38,909	$363,149	$110,784
Per Capita Revenue:	$371	$93,141	$321
Per Capita Expenditures:	$432	$94,207	$304
Revenues over (under) Expenditures:	-$5,547	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	293.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$114,307	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,270	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$114,307	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Homer Village

Unit Code: 010/040/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,392,388
Equalized Assessed Valuation:	$11,389,535
Population:	1,193
Employees:	
Full Time:	2
Part Time:	19
Salaries Paid:	$185,790

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$671,794	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$563	$605	$440
Revenue Collected During FY 14:	$670,319	$5,702,258	$2,724,997
Expenditures During FY 14:	$565,983	$5,491,101	$2,627,902
Per Capita Revenue:	$562	$812	$637
Per Capita Expenditures:	$474	$769	$619
Revenues over (under) Expenditures:	$104,336	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	126.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$717,874	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$602	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$421,607	$1,648,859	$607,219
Total Unrestricted Net Assets:	$296,267	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,751,157	$8,931,204	$2,656,302
Per Capita Debt:	$3,983	$1,369	$683
General Obligation Debt over EAV:	2.81%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,611,064	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,380	$1,598	$1,215
Revenue Collected During FY 14:	$375,729	$2,867,651	$1,249,280
Expenditures During FY 14:	$424,696	$2,739,346	$1,190,005
Per Capita Revenue:	$315	$478	$340
Per Capita Expenditures:	$356	$457	$327
Operating Income (loss):	-$48,967	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1794.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,620,353	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$6,388	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Homer Glen Village

Unit Code: 099/043/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,996,926
Equalized Assessed Valuation:	$853,823,972
Population:	24,220
Employees:	
Full Time:	11
Part Time:	3
Salaries Paid:	$948,371

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,603,026	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$355	$605	$440
Revenue Collected During FY 14:	$8,846,926	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,186,669	$5,491,101	$2,627,902
Per Capita Revenue:	$365	$812	$637
Per Capita Expenditures:	$338	$769	$619
Revenues over (under) Expenditures:	$660,257	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,763,283	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$362	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,834,921	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,737,602	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,694,359	$8,931,204	$2,656,302
Per Capita Debt:	$689	$1,369	$683
General Obligation Debt over EAV:	1.68%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hometown City

Unit Code: 016/265/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,166,884
Equalized Assessed Valuation:	$46,912,528
Population:	4,349
Employees:	
Full Time:	9
Part Time:	107
Salaries Paid:	$1,293,221

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,217,421	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$280	$605	$440
Revenue Collected During FY 14:	$2,547,445	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,367,770	$5,491,101	$2,627,902
Per Capita Revenue:	$586	$812	$637
Per Capita Expenditures:	$544	$769	$619
Revenues over (under) Expenditures:	$179,675	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	59.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,397,096	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$321	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,288	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,361,808	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$413,109	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$95	$1,598	$1,215
Revenue Collected During FY 14:	$1,131,754	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,045,028	$2,739,346	$1,190,005
Per Capita Revenue:	$260	$478	$340
Per Capita Expenditures:	$240	$457	$327
Operating Income (loss):	$86,726	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	49.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$519,798	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$120	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Homewood Village

Unit Code: 016/270/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,624,257
Equalized Assessed Valuation:	$343,351,423
Population:	19,323
Employees:	
Full Time:	112
Part Time:	40
Salaries Paid:	$10,040,407

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,053,633	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$624	$605	$440
Revenue Collected During FY 14:	$18,167,543	$5,702,258	$2,724,997
Expenditures During FY 14:	$19,820,021	$5,491,101	$2,627,902
Per Capita Revenue:	$940	$812	$637
Per Capita Expenditures:	$1,026	$769	$619
Revenues over (under) Expenditures:	-$1,652,478	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.88%	90.40%	74.76%
Ending Fund Balance for FY 14:	$10,480,269	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$542	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,960,745	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,942,655	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,725,261	$8,931,204	$2,656,302
Per Capita Debt:	$193	$1,369	$683
General Obligation Debt over EAV:	0.15%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$41,694,205	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,158	$1,598	$1,215
Revenue Collected During FY 14:	$8,103,832	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,667,758	$2,739,346	$1,190,005
Per Capita Revenue:	$419	$478	$340
Per Capita Expenditures:	$345	$457	$327
Operating Income (loss):	$1,436,074	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	647.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$43,159,198	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,234	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hoopeston City

Unit Code: 092/055/30 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,561,360
Equalized Assessed Valuation:	$26,519,404
Population:	5,600
Employees:	
Full Time:	30
Part Time:	18
Salaries Paid:	$1,446,018

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$39,548	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$7	$605	$440
Revenue Collected During FY 14:	$3,458,830	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,248,492	$5,491,101	$2,627,902
Per Capita Revenue:	$618	$812	$637
Per Capita Expenditures:	$580	$769	$619
Revenues over (under) Expenditures:	$210,338	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	6.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	$209,096	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$37	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$149,000	$35,498	$
Total Unreserved Funds:	$60,096	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$721,384	$8,931,204	$2,656,302
Per Capita Debt:	$129	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,827,008	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$862	$1,598	$1,215
Revenue Collected During FY 14:	$1,261,119	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,536,153	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$274	$457	$327
Operating Income (loss):	-$275,034	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	306.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,711,684	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$841	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hooppole Village

Unit Code: 037/065/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$76,400
Equalized Assessed Valuation:	$1,176,843
Population:	200
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$5,696

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$208,886	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,044	$24,836	$493
Revenue Collected During FY 14:	$51,506	$369,367	$116,057
Expenditures During FY 14:	$34,354	$363,149	$110,784
Per Capita Revenue:	$258	$93,141	$321
Per Capita Expenditures:	$172	$94,207	$304
Revenues over (under) Expenditures:	$17,152	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	657.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	$226,038	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,130	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$108,409	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hopedale Village

Unit Code: 090/040/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,748,412
Equalized Assessed Valuation:	$14,191,932
Population:	950
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$239,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$458,258	$332,008	$170,045
Per Capita Beginning Fund Balance:	$482	$24,836	$493
Revenue Collected During FY 14:	$447,417	$369,367	$116,057
Expenditures During FY 14:	$426,617	$363,149	$110,784
Per Capita Revenue:	$471	$93,141	$321
Per Capita Expenditures:	$449	$94,207	$304
Revenues over (under) Expenditures:	$20,800	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	107.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	$460,200	$351,006	$180,864
Per Capita Ending Fund Balance:	$484	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,456	$123,269	$26,022
Total Unrestricted Net Assets:	$178,456	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$210,702	$609,493	$29,815
Per Capita Debt:	$222	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$776,924	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$818	$79,092	$947
Revenue Collected During FY 14:	$351,380	$321,951	$89,373
Expenditures During FY 14:	$381,941	$319,515	$97,232
Per Capita Revenue:	$370	$78,578	$229
Per Capita Expenditures:	$402	$76,774	$261
Operating Income (loss):	-$30,561	$2,436	$
Ratio of Retained Earnings to Expenditures:	200.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$765,221	$893,250	$392,538
Per Capita Ending Retained Earnings:	$805	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hopewell Village

Unit Code: 059/012/32 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$262,200
Equalized Assessed Valuation:	$7,751,147
Population:	410
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$37,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$93,957	$332,008	$170,045
Per Capita Beginning Fund Balance:	$229	$24,836	$493
Revenue Collected During FY 14:	$114,299	$369,367	$116,057
Expenditures During FY 14:	$76,380	$363,149	$110,784
Per Capita Revenue:	$279	$93,141	$321
Per Capita Expenditures:	$186	$94,207	$304
Revenues over (under) Expenditures:	$37,919	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	172.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$131,876	$351,006	$180,864
Per Capita Ending Fund Balance:	$322	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$167,726	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$311,070	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$759	$79,092	$947
Revenue Collected During FY 14:	$89,105	$321,951	$89,373
Expenditures During FY 14:	$59,027	$319,515	$97,232
Per Capita Revenue:	$217	$78,578	$229
Per Capita Expenditures:	$144	$76,774	$261
Operating Income (loss):	$30,078	$2,436	$
Ratio of Retained Earnings to Expenditures:	577.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$341,148	$893,250	$392,538
Per Capita Ending Retained Earnings:	$832	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hudson Village

Unit Code: 064/075/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$938,713
Equalized Assessed Valuation:	$31,229,234
Population:	1,850
Employees:	
Full Time:	2
Part Time:	11
Salaries Paid:	$322,423

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$839,168	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$454	$605	$440
Revenue Collected During FY 14:	$756,085	$5,702,258	$2,724,997
Expenditures During FY 14:	$875,833	$5,491,101	$2,627,902
Per Capita Revenue:	$409	$812	$637
Per Capita Expenditures:	$473	$769	$619
Revenues over (under) Expenditures:	-$119,748	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$719,420	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$389	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$451,773	$1,648,859	$607,219
Total Unrestricted Net Assets:	$300,993	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,095,395	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$592	$1,598	$1,215
Revenue Collected During FY 14:	$449,517	$2,867,651	$1,249,280
Expenditures During FY 14:	$316,803	$2,739,346	$1,190,005
Per Capita Revenue:	$243	$478	$340
Per Capita Expenditures:	$171	$457	$327
Operating Income (loss):	$132,714	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	379.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,201,319	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$649	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Huey Village

Unit Code: 014/050/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$113,000
Equalized Assessed Valuation:	$1,271,861
Population:	196
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$13,035

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,521	$332,008	$170,045
Per Capita Beginning Fund Balance:	$227	$24,836	$493
Revenue Collected During FY 14:	$70,029	$369,367	$116,057
Expenditures During FY 14:	$62,351	$363,149	$110,784
Per Capita Revenue:	$357	$93,141	$321
Per Capita Expenditures:	$318	$94,207	$304
Revenues over (under) Expenditures:	$7,678	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	83.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$52,199	$351,006	$180,864
Per Capita Ending Fund Balance:	$266	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$53,050	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$159,655	$609,493	$29,815
Per Capita Debt:	$815	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hull Village

Unit Code: 075/040/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$145,062
Equalized Assessed Valuation:	$3,246,176
Population:	300
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	$37,520

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$257,270	$332,008	$170,045
Per Capita Beginning Fund Balance:	$858	$24,836	$493
Revenue Collected During FY 14:	$161,488	$369,367	$116,057
Expenditures During FY 14:	$104,875	$363,149	$110,784
Per Capita Revenue:	$538	$93,141	$321
Per Capita Expenditures:	$350	$94,207	$304
Revenues over (under) Expenditures:	$56,613	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	303.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$318,012	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,060	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$324,981	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$367,644	$609,493	$29,815
Per Capita Debt:	$1,225	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$805,540	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,685	$79,092	$947
Revenue Collected During FY 14:	$130,191	$321,951	$89,373
Expenditures During FY 14:	$110,410	$319,515	$97,232
Per Capita Revenue:	$434	$78,578	$229
Per Capita Expenditures:	$368	$76,774	$261
Operating Income (loss):	$19,781	$2,436	$
Ratio of Retained Earnings to Expenditures:	747.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$825,321	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,751	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Humboldt Village

Unit Code: 015/020/32 **County:** Coles

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$371,144
Equalized Assessed Valuation:	$2,614,828
Population:	437
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$49,051

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$204,329	$332,008	$170,045
Per Capita Beginning Fund Balance:	$468	$24,836	$493
Revenue Collected During FY 14:	$87,660	$369,367	$116,057
Expenditures During FY 14:	$60,384	$363,149	$110,784
Per Capita Revenue:	$201	$93,141	$321
Per Capita Expenditures:	$138	$94,207	$304
Revenues over (under) Expenditures:	$27,276	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	383.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$231,605	$351,006	$180,864
Per Capita Ending Fund Balance:	$530	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,699	$123,269	$26,022
Total Unrestricted Net Assets:	$197,223	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$68,000	$609,493	$29,815
Per Capita Debt:	$156	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$236,771	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$542	$79,092	$947
Revenue Collected During FY 14:	$126,618	$321,951	$89,373
Expenditures During FY 14:	$131,571	$319,515	$97,232
Per Capita Revenue:	$290	$78,578	$229
Per Capita Expenditures:	$301	$76,774	$261
Operating Income (loss):	-$4,953	$2,436	$
Ratio of Retained Earnings to Expenditures:	176.19%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$231,818	$893,250	$392,538
Per Capita Ending Retained Earnings:	$530	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hume Village

Unit Code: 023/020/32 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$165,488
Equalized Assessed Valuation:	$2,075,782
Population:	380
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$24,407

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$212,457	$332,008	$170,045
Per Capita Beginning Fund Balance:	$559	$24,836	$493
Revenue Collected During FY 14:	$76,005	$369,367	$116,057
Expenditures During FY 14:	$59,800	$363,149	$110,784
Per Capita Revenue:	$200	$93,141	$321
Per Capita Expenditures:	$157	$94,207	$304
Revenues over (under) Expenditures:	$16,205	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	382.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$228,662	$351,006	$180,864
Per Capita Ending Fund Balance:	$602	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$12,975	$6,426	$
Total Unreserved Funds:	$215,687	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$182,554	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$480	$79,092	$947
Revenue Collected During FY 14:	$90,759	$321,951	$89,373
Expenditures During FY 14:	$32,997	$319,515	$97,232
Per Capita Revenue:	$239	$78,578	$229
Per Capita Expenditures:	$87	$76,774	$261
Operating Income (loss):	$57,762	$2,436	$
Ratio of Retained Earnings to Expenditures:	728.30%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$240,316	$893,250	$392,538
Per Capita Ending Retained Earnings:	$632	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Huntley Village

Unit Code: 063/050/32 **County:** Mchenry

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,568,473
Equalized Assessed Valuation:	$678,590,982
Population:	24,291
Employees:	
Full Time:	87
Part Time:	5
Salaries Paid:	$6,869,649

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,652,810	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$356	$605	$440
Revenue Collected During FY 14:	$12,783,654	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,712,779	$5,491,101	$2,627,902
Per Capita Revenue:	$526	$812	$637
Per Capita Expenditures:	$482	$769	$619
Revenues over (under) Expenditures:	$1,070,875	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,766,790	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$361	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,737,275	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$19,015,487	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$30,568,371	$8,931,204	$2,656,302
Per Capita Debt:	$1,258	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$88,582,537	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,647	$1,598	$1,215
Revenue Collected During FY 14:	$5,002,470	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,021,480	$2,739,346	$1,190,005
Per Capita Revenue:	$206	$478	$340
Per Capita Expenditures:	$330	$457	$327
Operating Income (loss):	-$3,019,010	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1065.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$85,454,109	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,518	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hurst City

Unit Code: 100/055/30 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$575,045
Equalized Assessed Valuation:	$3,301,474
Population:	792
Employees:	
Full Time:	6
Part Time:	2
Salaries Paid:	$102,257

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$200,934	$332,008	$170,045
Per Capita Beginning Fund Balance:	$254	$24,836	$493
Revenue Collected During FY 14:	$435,043	$369,367	$116,057
Expenditures During FY 14:	$369,785	$363,149	$110,784
Per Capita Revenue:	$549	$93,141	$321
Per Capita Expenditures:	$467	$94,207	$304
Revenues over (under) Expenditures:	$65,258	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	69.42%	257.35%	167.68%
Ending Fund Balance for FY 14:	$256,720	$351,006	$180,864
Per Capita Ending Fund Balance:	$324	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$169,230	$123,269	$26,022
Total Unrestricted Net Assets:	$87,490	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,249,000	$609,493	$29,815
Per Capita Debt:	$1,577	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,011,397	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,277	$79,092	$947
Revenue Collected During FY 14:	$230,489	$321,951	$89,373
Expenditures During FY 14:	$283,323	$319,515	$97,232
Per Capita Revenue:	$291	$78,578	$229
Per Capita Expenditures:	$358	$76,774	$261
Operating Income (loss):	-$52,834	$2,436	$
Ratio of Retained Earnings to Expenditures:	341.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$968,035	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,222	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hutsonville Village

Unit Code: 017/015/32 **County:** Crawford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$309,850
Equalized Assessed Valuation:	$2,959,808
Population:	554
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$95,927

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$780,886	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,410	$24,836	$493
Revenue Collected During FY 14:	$222,616	$369,367	$116,057
Expenditures During FY 14:	$187,415	$363,149	$110,784
Per Capita Revenue:	$402	$93,141	$321
Per Capita Expenditures:	$338	$94,207	$304
Revenues over (under) Expenditures:	$35,201	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	435.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$816,087	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,473	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$133,083	$123,269	$26,022
Total Unrestricted Net Assets:	$683,002	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$818,539	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,478	$79,092	$947
Revenue Collected During FY 14:	$115,956	$321,951	$89,373
Expenditures During FY 14:	$143,902	$319,515	$97,232
Per Capita Revenue:	$209	$78,578	$229
Per Capita Expenditures:	$260	$76,774	$261
Operating Income (loss):	-$27,946	$2,436	$
Ratio of Retained Earnings to Expenditures:	549.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$790,593	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,427	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Illiopolis Village

Unit Code: 083/055/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$774,000
Equalized Assessed Valuation:	$8,115,003
Population:	891
Employees:	
Full Time:	5
Part Time:	7
Salaries Paid:	$121,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$378,886	$332,008	$170,045
Per Capita Beginning Fund Balance:	$425	$24,836	$493
Revenue Collected During FY 14:	$291,977	$369,367	$116,057
Expenditures During FY 14:	$174,343	$363,149	$110,784
Per Capita Revenue:	$328	$93,141	$321
Per Capita Expenditures:	$196	$94,207	$304
Revenues over (under) Expenditures:	$117,634	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	284.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$496,520	$351,006	$180,864
Per Capita Ending Fund Balance:	$557	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$143,208	$123,269	$26,022
Total Unrestricted Net Assets:	$353,312	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$220,000	$609,493	$29,815
Per Capita Debt:	$247	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,181,208	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,326	$79,092	$947
Revenue Collected During FY 14:	$274,640	$321,951	$89,373
Expenditures During FY 14:	$307,881	$319,515	$97,232
Per Capita Revenue:	$308	$78,578	$229
Per Capita Expenditures:	$346	$76,774	$261
Operating Income (loss):	-$33,241	$2,436	$
Ratio of Retained Earnings to Expenditures:	372.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,147,967	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,288	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ina Village

Unit Code: 041/030/32 **County:** Jefferson

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $605,950

Equalized Assessed Valuation: $2,918,749

Population: 2,335

Employees:

Full Time: 5

Part Time: 2

Salaries Paid: $158,374

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$967,644	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$414	$605	$440
Revenue Collected During FY 14:	$550,241	$5,702,258	$2,724,997
Expenditures During FY 14:	$412,220	$5,491,101	$2,627,902
Per Capita Revenue:	$236	$812	$637
Per Capita Expenditures:	$177	$769	$619
Revenues over (under) Expenditures:	$138,021	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	258.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,063,666	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$456	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$125,931	$1,648,859	$607,219
Total Unrestricted Net Assets:	$964,051	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$655,500	$8,931,204	$2,656,302
Per Capita Debt:	$281	$1,369	$683
General Obligation Debt over EAV:	22.46%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$745,026	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$319	$1,598	$1,215
Revenue Collected During FY 14:	$49,490	$2,867,651	$1,249,280
Expenditures During FY 14:	$62,722	$2,739,346	$1,190,005
Per Capita Revenue:	$21	$478	$340
Per Capita Expenditures:	$27	$457	$327
Operating Income (loss):	-$13,232	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1206.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$756,588	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$324	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indian Creek Village

Unit Code: 049/065/32 **County:** Lake

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $27,177

Equalized Assessed Valuation: $20,761,833

Population: 462

Employees:

Full Time:

Part Time: 3

Salaries Paid: $7,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$798,004	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,727	$24,836	$493
Revenue Collected During FY 14:	$82,586	$369,367	$116,057
Expenditures During FY 14:	$27,177	$363,149	$110,784
Per Capita Revenue:	$179	$93,141	$321
Per Capita Expenditures:	$59	$94,207	$304
Revenues over (under) Expenditures:	$55,409	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	3140.20%	257.35%	167.68%
Ending Fund Balance for FY 14:	$853,413	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,847	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$853,413	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Indian Head Park Village

Unit Code: 016/275/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,111,186
Equalized Assessed Valuation:	$124,584,548
Population:	3,809
Employees:	
Full Time:	16
Part Time:	13
Salaries Paid:	$1,511,230

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$428,597	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$113	$605	$440
Revenue Collected During FY 14:	$2,719,351	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,460,555	$5,491,101	$2,627,902
Per Capita Revenue:	$714	$812	$637
Per Capita Expenditures:	$646	$769	$619
Revenues over (under) Expenditures:	$258,796	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	25.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$638,605	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$168	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$343,293	$1,648,859	$607,219
Total Unrestricted Net Assets:	$398,677	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$931,742	$8,931,204	$2,656,302
Per Capita Debt:	$245	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,100,908	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$289	$1,598	$1,215
Revenue Collected During FY 14:	$1,217,432	$2,867,651	$1,249,280
Expenditures During FY 14:	$925,010	$2,739,346	$1,190,005
Per Capita Revenue:	$320	$478	$340
Per Capita Expenditures:	$243	$457	$327
Operating Income (loss):	$292,422	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	150.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,393,330	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$366	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indianola Village

Unit Code: 092/060/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$56,365
Equalized Assessed Valuation:	$1,028,679
Population:	219
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$9,443

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$89,393	$332,008	$170,045
Per Capita Beginning Fund Balance:	$408	$24,836	$493
Revenue Collected During FY 14:	$53,861	$369,367	$116,057
Expenditures During FY 14:	$46,844	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$214	$94,207	$304
Revenues over (under) Expenditures:	$7,017	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	205.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$96,410	$351,006	$180,864
Per Capita Ending Fund Balance:	$440	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,717	$123,269	$26,022
Total Unrestricted Net Assets:	$58,693	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Industry Village

Unit Code: 062/035/32 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$853,361
Equalized Assessed Valuation:	$2,629,773
Population:	490
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	$57,065

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$305,323	$332,008	$170,045
Per Capita Beginning Fund Balance:	$623	$24,836	$493
Revenue Collected During FY 14:	$260,861	$369,367	$116,057
Expenditures During FY 14:	$178,507	$363,149	$110,784
Per Capita Revenue:	$532	$93,141	$321
Per Capita Expenditures:	$364	$94,207	$304
Revenues over (under) Expenditures:	$82,354	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	163.45%	257.35%	167.68%
Ending Fund Balance for FY 14:	$291,771	$351,006	$180,864
Per Capita Ending Fund Balance:	$595	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$152,426	$123,269	$26,022
Total Unrestricted Net Assets:	$139,345	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$29,815	$609,493	$29,815
Per Capita Debt:	$61	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$690,257	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,409	$79,092	$947
Revenue Collected During FY 14:	$115,298	$321,951	$89,373
Expenditures During FY 14:	$92,206	$319,515	$97,232
Per Capita Revenue:	$235	$78,578	$229
Per Capita Expenditures:	$188	$76,774	$261
Operating Income (loss):	$23,092	$2,436	$
Ratio of Retained Earnings to Expenditures:	877.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$809,255	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,652	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Inverness Village

Unit Code: 016/280/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,573,000
Equalized Assessed Valuation:	$422,757,054
Population:	7,549
Employees:	
Full Time:	17
Part Time:	4
Salaries Paid:	$1,363,667

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,846,366	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$907	$605	$440
Revenue Collected During FY 14:	$3,612,391	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,536,740	$5,491,101	$2,627,902
Per Capita Revenue:	$479	$812	$637
Per Capita Expenditures:	$469	$769	$619
Revenues over (under) Expenditures:	$75,651	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	195.72%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,922,017	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$917	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,106,465	$1,648,859	$607,219
Total Unrestricted Net Assets:	$547,636	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,020,000	$8,931,204	$2,656,302
Per Capita Debt:	$930	$1,369	$683
General Obligation Debt over EAV:	1.66%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iola Village

Unit Code: 013/020/32 **County:** Clay

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$163,000
Equalized Assessed Valuation:	$450,438
Population:	171
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$9,018

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,584	$332,008	$170,045
Per Capita Beginning Fund Balance:	$79	$24,836	$493
Revenue Collected During FY 14:	$30,150	$369,367	$116,057
Expenditures During FY 14:	$42,363	$363,149	$110,784
Per Capita Revenue:	$176	$93,141	$321
Per Capita Expenditures:	$248	$94,207	$304
Revenues over (under) Expenditures:	-$12,213	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	17.39%	257.35%	167.68%
Ending Fund Balance for FY 14:	$7,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$43	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,701	$123,269	$26,022
Total Unrestricted Net Assets:	$667	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$277,500	$609,493	$29,815
Per Capita Debt:	$1,623	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,231,015	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$7,199	$79,092	$947
Revenue Collected During FY 14:	$35,384	$321,951	$89,373
Expenditures During FY 14:	$87,546	$319,515	$97,232
Per Capita Revenue:	$207	$78,578	$229
Per Capita Expenditures:	$512	$76,774	$261
Operating Income (loss):	-$52,162	$2,436	$
Ratio of Retained Earnings to Expenditures:	1339.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,172,856	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,859	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ipava Village

Unit Code: 029/060/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$476,350
Equalized Assessed Valuation:	$2,965,074
Population:	468
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$71,187

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$148,660	$332,008	$170,045
Per Capita Beginning Fund Balance:	$318	$24,836	$493
Revenue Collected During FY 14:	$185,245	$369,367	$116,057
Expenditures During FY 14:	$145,645	$363,149	$110,784
Per Capita Revenue:	$396	$93,141	$321
Per Capita Expenditures:	$311	$94,207	$304
Revenues over (under) Expenditures:	$39,600	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	132.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$192,258	$351,006	$180,864
Per Capita Ending Fund Balance:	$411	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,244	$123,269	$26,022
Total Unrestricted Net Assets:	$107,014	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$172,589	$609,493	$29,815
Per Capita Debt:	$369	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$576,510	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,232	$79,092	$947
Revenue Collected During FY 14:	$134,473	$321,951	$89,373
Expenditures During FY 14:	$136,764	$319,515	$97,232
Per Capita Revenue:	$287	$78,578	$229
Per Capita Expenditures:	$292	$76,774	$261
Operating Income (loss):	-$2,291	$2,436	$
Ratio of Retained Earnings to Expenditures:	416.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$570,221	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,218	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iroquois Village

Unit Code: 038/060/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$56,000
Equalized Assessed Valuation:	$1,530,840
Population:	190
Employees:	
Full Time:	10
Part Time:	
Salaries Paid:	$6,418

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,600	$332,008	$170,045
Per Capita Beginning Fund Balance:	$108	$24,836	$493
Revenue Collected During FY 14:	$74,487	$369,367	$116,057
Expenditures During FY 14:	$72,311	$363,149	$110,784
Per Capita Revenue:	$392	$93,141	$321
Per Capita Expenditures:	$381	$94,207	$304
Revenues over (under) Expenditures:	$2,176	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	31.50%	257.35%	167.68%
Ending Fund Balance for FY 14:	$22,776	$351,006	$180,864
Per Capita Ending Fund Balance:	$120	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$36,275	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irving Village

Unit Code: 068/050/32 **County:** Montgomery

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $871,950

Equalized Assessed Valuation: $2,344,363

Population: 495

Employees:

Full Time:

Part Time: 4

Salaries Paid: $59,002

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$194,765	$332,008	$170,045
Per Capita Beginning Fund Balance:	$393	$24,836	$493
Revenue Collected During FY 14:	$231,861	$369,367	$116,057
Expenditures During FY 14:	$191,885	$363,149	$110,784
Per Capita Revenue:	$468	$93,141	$321
Per Capita Expenditures:	$388	$94,207	$304
Revenues over (under) Expenditures:	$39,976	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	122.33%	257.35%	167.68%
Ending Fund Balance for FY 14:	$234,741	$351,006	$180,864
Per Capita Ending Fund Balance:	$474	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,843	$123,269	$26,022
Total Unrestricted Net Assets:	$145,898	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$676,715	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,367	$79,092	$947
Revenue Collected During FY 14:	$329,514	$321,951	$89,373
Expenditures During FY 14:	$109,662	$319,515	$97,232
Per Capita Revenue:	$666	$78,578	$229
Per Capita Expenditures:	$222	$76,774	$261
Operating Income (loss):	$219,852	$2,436	$
Ratio of Retained Earnings to Expenditures:	817.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$896,567	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,811	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irvington Village

Unit Code: 095/030/32 **County:** Washington

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$458,000
Equalized Assessed Valuation:	$5,772,183
Population:	649
Employees:	
Full Time:	2
Part Time:	18
Salaries Paid:	$112,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$597,640	$332,008	$170,045
Per Capita Beginning Fund Balance:	$921	$24,836	$493
Revenue Collected During FY 14:	$203,315	$369,367	$116,057
Expenditures During FY 14:	$255,040	$363,149	$110,784
Per Capita Revenue:	$313	$93,141	$321
Per Capita Expenditures:	$393	$94,207	$304
Revenues over (under) Expenditures:	-$51,725	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	207.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$530,246	$351,006	$180,864
Per Capita Ending Fund Balance:	$817	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,135,317	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,749	$79,092	$947
Revenue Collected During FY 14:	$221,601	$321,951	$89,373
Expenditures During FY 14:	$202,430	$319,515	$97,232
Per Capita Revenue:	$341	$78,578	$229
Per Capita Expenditures:	$312	$76,774	$261
Operating Income (loss):	$19,171	$2,436	$
Ratio of Retained Earnings to Expenditures:	570.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,154,488	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,779	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irwin Village

Unit Code: 046/055/32 **County:** Kankakee

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $82,750

Equalized Assessed Valuation: $1,246,259

Population: 74

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$990,411	$332,008	$170,045
Per Capita Beginning Fund Balance:	$13,384	$24,836	$493
Revenue Collected During FY 14:	$29,147	$369,367	$116,057
Expenditures During FY 14:	$10,361	$363,149	$110,784
Per Capita Revenue:	$394	$93,141	$321
Per Capita Expenditures:	$140	$94,207	$304
Revenues over (under) Expenditures:	$18,786	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	9740.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,009,197	$351,006	$180,864
Per Capita Ending Fund Balance:	$13,638	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$1,133,289	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Island Lake Village

Unit Code: 049/070/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,955,100
Equalized Assessed Valuation:	$143,841,258
Population:	8,080
Employees:	
Full Time:	35
Part Time:	28
Salaries Paid:	$2,552,341

Blended Component Units

Number Submitted = 1

Police

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$620,144	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$77	$605	$440
Revenue Collected During FY 14:	$5,333,823	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,164,515	$5,491,101	$2,627,902
Per Capita Revenue:	$660	$812	$637
Per Capita Expenditures:	$639	$769	$619
Revenues over (under) Expenditures:	$169,308	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	13.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$699,452	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$87	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$818,763	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$757,018	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,798,282	$8,931,204	$2,656,302
Per Capita Debt:	$223	$1,369	$683
General Obligation Debt over EAV:	0.70%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,483,632	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,297	$1,598	$1,215
Revenue Collected During FY 14:	$1,132,019	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,152,445	$2,739,346	$1,190,005
Per Capita Revenue:	$140	$478	$340
Per Capita Expenditures:	$143	$457	$327
Operating Income (loss):	-$20,426	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	907.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,463,206	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,295	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Itasca Village

Unit Code: 022/065/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,661,236
Equalized Assessed Valuation:	$526,146,812
Population:	8,302
Employees:	
Full Time:	54
Part Time:	26
Salaries Paid:	$5,177,755

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,156,390	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,223	$605	$440
Revenue Collected During FY 14:	$14,696,837	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,454,152	$5,491,101	$2,627,902
Per Capita Revenue:	$1,770	$812	$637
Per Capita Expenditures:	$1,500	$769	$619
Revenues over (under) Expenditures:	$2,242,685	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	99.56%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,399,075	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,494	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,159,291	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,516,995	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$53,656,721	$8,931,204	$2,656,302
Per Capita Debt:	$6,463	$1,369	$683
General Obligation Debt over EAV:	6.50%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,080,277	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,576	$1,598	$1,215
Revenue Collected During FY 14:	$7,087,248	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,333,738	$2,739,346	$1,190,005
Per Capita Revenue:	$854	$478	$340
Per Capita Expenditures:	$1,004	$457	$327
Operating Income (loss):	-$1,246,490	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	142.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,833,787	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,425	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iuka Village

Unit Code: 058/025/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$325,550
Equalized Assessed Valuation:	$2,140,890
Population:	489
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$75,014

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$86,688	$332,008	$170,045
Per Capita Beginning Fund Balance:	$177	$24,836	$493
Revenue Collected During FY 14:	$125,687	$369,367	$116,057
Expenditures During FY 14:	$133,994	$363,149	$110,784
Per Capita Revenue:	$257	$93,141	$321
Per Capita Expenditures:	$274	$94,207	$304
Revenues over (under) Expenditures:	-$8,307	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	66.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	$89,085	$351,006	$180,864
Per Capita Ending Fund Balance:	$182	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$880	$123,269	$26,022
Total Unrestricted Net Assets:	$88,205	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$184,000	$609,493	$29,815
Per Capita Debt:	$376	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$847,055	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,732	$79,092	$947
Revenue Collected During FY 14:	$182,433	$321,951	$89,373
Expenditures During FY 14:	$228,767	$319,515	$97,232
Per Capita Revenue:	$373	$78,578	$229
Per Capita Expenditures:	$468	$76,774	$261
Operating Income (loss):	-$46,334	$2,436	$
Ratio of Retained Earnings to Expenditures:	345.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$790,017	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,616	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ivesdale Village

Unit Code: 010/045/32 **County:** Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $297,200

Equalized Assessed Valuation: $3,589,409

Population: 267

Employees:

Full Time:

Part Time: 9

Salaries Paid: $5,080

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$453,463	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,698	$24,836	$493
Revenue Collected During FY 14:	$115,451	$369,367	$116,057
Expenditures During FY 14:	$134,891	$363,149	$110,784
Per Capita Revenue:	$432	$93,141	$321
Per Capita Expenditures:	$505	$94,207	$304
Revenues over (under) Expenditures:	-$19,440	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	321.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$434,023	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,626	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,517	$123,269	$26,022
Total Unrestricted Net Assets:	$388,506	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,000	$609,493	$29,815
Per Capita Debt:	$82	$180,001	$67
General Obligation Debt over EAV:	0.61%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,448	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$69	$79,092	$947
Revenue Collected During FY 14:	$38,170	$321,951	$89,373
Expenditures During FY 14:	$44,815	$319,515	$97,232
Per Capita Revenue:	$143	$78,578	$229
Per Capita Expenditures:	$168	$76,774	$261
Operating Income (loss):	-$6,645	$2,436	$
Ratio of Retained Earnings to Expenditures:	26.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$11,803	$893,250	$392,538
Per Capita Ending Retained Earnings:	$44	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jacksonville City

Unit Code: 069/025/30 **County:** Morgan

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$30,799,360
Equalized Assessed Valuation:	$232,368,413
Population:	19,214
Employees:	
Full Time:	187
Part Time:	75
Salaries Paid:	$9,412,571

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,078,539	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$889	$605	$440
Revenue Collected During FY 14:	$17,735,639	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,085,970	$5,491,101	$2,627,902
Per Capita Revenue:	$923	$812	$637
Per Capita Expenditures:	$785	$769	$619
Revenues over (under) Expenditures:	$2,649,669	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	121.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$18,282,083	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$951	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,407,522	$1,648,859	$607,219
Total Unrestricted Net Assets:	$23,815,895	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,783,906	$8,931,204	$2,656,302
Per Capita Debt:	$249	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,432,922	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,636	$1,598	$1,215
Revenue Collected During FY 14:	$8,692,718	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,488,840	$2,739,346	$1,190,005
Per Capita Revenue:	$452	$478	$340
Per Capita Expenditures:	$338	$457	$327
Operating Income (loss):	$2,203,878	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	542.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$35,231,714	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,834	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jeffersonville Village

Unit Code: 096/025/32 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$551,200
Equalized Assessed Valuation:	$1,029,931
Population:	367
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$71,658

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$46,333	$332,008	$170,045
Per Capita Beginning Fund Balance:	$126	$24,836	$493
Revenue Collected During FY 14:	$83,911	$369,367	$116,057
Expenditures During FY 14:	$74,807	$363,149	$110,784
Per Capita Revenue:	$229	$93,141	$321
Per Capita Expenditures:	$204	$94,207	$304
Revenues over (under) Expenditures:	$9,104	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	74.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$55,437	$351,006	$180,864
Per Capita Ending Fund Balance:	$151	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,177	$123,269	$26,022
Total Unrestricted Net Assets:	$31,981	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$123,000	$609,493	$29,815
Per Capita Debt:	$335	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,022,453	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,786	$79,092	$947
Revenue Collected During FY 14:	$249,440	$321,951	$89,373
Expenditures During FY 14:	$269,134	$319,515	$97,232
Per Capita Revenue:	$680	$78,578	$229
Per Capita Expenditures:	$733	$76,774	$261
Operating Income (loss):	-$19,694	$2,436	$
Ratio of Retained Earnings to Expenditures:	372.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,002,759	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,732	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jeisyville Village

Unit Code: 011/025/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$83,300
Equalized Assessed Valuation:	$513,538
Population:	107
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$8,588

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$104,634	$332,008	$170,045
Per Capita Beginning Fund Balance:	$978	$24,836	$493
Revenue Collected During FY 14:	$20,942	$369,367	$116,057
Expenditures During FY 14:	$23,178	$363,149	$110,784
Per Capita Revenue:	$196	$93,141	$321
Per Capita Expenditures:	$217	$94,207	$304
Revenues over (under) Expenditures:	-$2,236	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	407.84%	257.35%	167.68%
Ending Fund Balance for FY 14:	$94,528	$351,006	$180,864
Per Capita Ending Fund Balance:	$883	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,692	$123,269	$26,022
Total Unrestricted Net Assets:	$65,836	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$99,929	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$934	$79,092	$947
Revenue Collected During FY 14:	$31,294	$321,951	$89,373
Expenditures During FY 14:	$31,396	$319,515	$97,232
Per Capita Revenue:	$292	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	-$102	$2,436	$
Ratio of Retained Earnings to Expenditures:	322.68%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$101,310	$893,250	$392,538
Per Capita Ending Retained Earnings:	$947	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jerome Village

Unit Code: 083/060/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,888,950
Equalized Assessed Valuation:	$27,183,666
Population:	1,652
Employees:	
Full Time:	10
Part Time:	11
Salaries Paid:	$489,889

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$97,120	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$59	$605	$440
Revenue Collected During FY 14:	$966,072	$5,702,258	$2,724,997
Expenditures During FY 14:	$935,244	$5,491,101	$2,627,902
Per Capita Revenue:	$585	$812	$637
Per Capita Expenditures:	$566	$769	$619
Revenues over (under) Expenditures:	$30,828	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	13.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$127,948	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$77	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$244,603	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$116,655	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$29,925	$8,931,204	$2,656,302
Per Capita Debt:	$18	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$427,331	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$259	$1,598	$1,215
Revenue Collected During FY 14:	$461,257	$2,867,651	$1,249,280
Expenditures During FY 14:	$524,203	$2,739,346	$1,190,005
Per Capita Revenue:	$279	$478	$340
Per Capita Expenditures:	$317	$457	$327
Operating Income (loss):	-$62,946	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	69.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$364,385	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$221	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jerseyville City

Unit Code: 042/030/30 **County:** Jersey

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$21,389,968
Equalized Assessed Valuation:	$123,647,875
Population:	8,465
Employees:	
Full Time:	68
Part Time:	29
Salaries Paid:	$3,501,009

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,307,353	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$627	$605	$440
Revenue Collected During FY 14:	$6,685,964	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,036,405	$5,491,101	$2,627,902
Per Capita Revenue:	$790	$812	$637
Per Capita Expenditures:	$949	$769	$619
Revenues over (under) Expenditures:	-$1,350,441	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	49.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,971,912	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$469	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,536,513	$1,648,859	$607,219
Total Unrestricted Net Assets:	$435,399	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,898,657	$8,931,204	$2,656,302
Per Capita Debt:	$2,587	$1,369	$683
General Obligation Debt over EAV:	14.79%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,731,587	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$913	$1,598	$1,215
Revenue Collected During FY 14:	$3,701,450	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,198,684	$2,739,346	$1,190,005
Per Capita Revenue:	$437	$478	$340
Per Capita Expenditures:	$378	$457	$327
Operating Income (loss):	$502,766	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	255.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,169,097	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$965	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jewett Village

Unit Code: 018/015/32 **County:** Cumberland

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $127,000

Equalized Assessed Valuation: $1,148,093

Population: 223

Employees:

Full Time:

Part Time: 3

Salaries Paid: $13,215

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,429	$332,008	$170,045
Per Capita Beginning Fund Balance:	$302	$24,836	$493
Revenue Collected During FY 14:	$59,310	$369,367	$116,057
Expenditures During FY 14:	$57,466	$363,149	$110,784
Per Capita Revenue:	$266	$93,141	$321
Per Capita Expenditures:	$258	$94,207	$304
Revenues over (under) Expenditures:	$1,844	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	120.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$69,273	$351,006	$180,864
Per Capita Ending Fund Balance:	$311	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,551	$123,269	$26,022
Total Unrestricted Net Assets:	$21,074	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,219	$609,493	$29,815
Per Capita Debt:	$118	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$527,219	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,364	$79,092	$947
Revenue Collected During FY 14:	$40,500	$321,951	$89,373
Expenditures During FY 14:	$41,481	$319,515	$97,232
Per Capita Revenue:	$182	$78,578	$229
Per Capita Expenditures:	$186	$76,774	$261
Operating Income (loss):	-$981	$2,436	$
Ratio of Retained Earnings to Expenditures:	1268.62%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$526,238	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,360	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Johnsburg Village

Unit Code: 063/105/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,214,633
Equalized Assessed Valuation:	$230,543,809
Population:	6,734
Employees:	
Full Time:	20
Part Time:	5
Salaries Paid:	$1,409,750

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,258,857	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$632	$605	$440
Revenue Collected During FY 14:	$4,414,449	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,274,036	$5,491,101	$2,627,902
Per Capita Revenue:	$656	$812	$637
Per Capita Expenditures:	$635	$769	$619
Revenues over (under) Expenditures:	$140,413	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	101.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,336,583	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$644	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$682,396	$35,498	$
Total Unreserved Funds:	$3,654,187	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,707,045	$8,931,204	$2,656,302
Per Capita Debt:	$550	$1,369	$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,332,150	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$792	$1,598	$1,215
Revenue Collected During FY 14:	$287,346	$2,867,651	$1,249,280
Expenditures During FY 14:	$794,023	$2,739,346	$1,190,005
Per Capita Revenue:	$43	$478	$340
Per Capita Expenditures:	$118	$457	$327
Operating Income (loss):	-$506,677	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	611.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,858,497	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$721	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Johnsonville Village

Unit Code: 096/030/32 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$34,350
Equalized Assessed Valuation:	$260,301
Population:	69
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$3,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$72,440	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,050	$24,836	$493
Revenue Collected During FY 14:	$12,926	$369,367	$116,057
Expenditures During FY 14:	$13,569	$363,149	$110,784
Per Capita Revenue:	$187	$93,141	$321
Per Capita Expenditures:	$197	$94,207	$304
Revenues over (under) Expenditures:	-$643	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	529.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$71,797	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,041	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$71,797	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Johnston City City

Unit Code: 100/060/30 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,325,000
Equalized Assessed Valuation:	$17,711,221
Population:	3,531
Employees:	
Full Time:	19
Part Time:	17
Salaries Paid:	$776,834

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,510,818	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$428	$605	$440
Revenue Collected During FY 14:	$2,397,754	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,625,100	$5,491,101	$2,627,902
Per Capita Revenue:	$679	$812	$637
Per Capita Expenditures:	$460	$769	$619
Revenues over (under) Expenditures:	$772,654	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	140.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,283,472	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$647	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$721,677	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,561,795	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$235,991	$8,931,204	$2,656,302
Per Capita Debt:	$67	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,426,755	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,820	$1,598	$1,215
Revenue Collected During FY 14:	$1,550,384	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,173,807	$2,739,346	$1,190,005
Per Capita Revenue:	$439	$478	$340
Per Capita Expenditures:	$332	$457	$327
Operating Income (loss):	$376,577	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	579.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,803,332	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,927	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Joliet City

Unit Code: 099/055/30 **County:** Will

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$321,565,365
Equalized Assessed Valuation:	$2,506,783,571
Population:	147,433
Employees:	
Full Time:	776
Part Time:	75
Salaries Paid:	$84,984,696

Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$64,566,787	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$438	$513	$441
Revenue Collected During FY 14:	$175,984,509	$53,021,753	$40,071,062
Expenditures During FY 14:	$172,957,155	$50,940,085	$39,626,744
Per Capita Revenue:	$1,194	$1,047	$1,013
Per Capita Expenditures:	$1,173	$1,008	$967
Revenues over (under) Expenditures:	$3,027,354	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	38.05%	54.88%	52.77%
Ending Fund Balance for FY 14:	$65,808,084	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$446	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,541,759	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$73,536,818	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$58,530,409	$81,108,167	$55,205,755
Per Capita Debt:	$397	$1,521	$1,337
General Obligation Debt over EAV:	0.41%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$263,725,860	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,789	$1,355	$1,126
Revenue Collected During FY 14:	$44,741,373	$22,088,329	$13,107,976
Expenditures During FY 14:	$44,244,890	$21,127,660	$12,128,269
Per Capita Revenue:	$303	$418	$307
Per Capita Expenditures:	$300	$399	$297
Operating Income (loss):	$496,483	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	596.83%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$264,068,397	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,791	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jonesboro City

Unit Code: 091/030/30 **County:** Union

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,839,070
Equalized Assessed Valuation:	$14,510,357
Population:	1,821
Employees:	
Full Time:	13
Part Time:	13
Salaries Paid:	$518,524

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$994,450	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$546	$605	$440
Revenue Collected During FY 14:	$698,318	$5,702,258	$2,724,997
Expenditures During FY 14:	$786,635	$5,491,101	$2,627,902
Per Capita Revenue:	$383	$812	$637
Per Capita Expenditures:	$432	$769	$619
Revenues over (under) Expenditures:	-$88,317	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	115.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$906,133	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$498	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$202,153	$1,648,859	$607,219
Total Unrestricted Net Assets:	$816,456	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,512,615	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,380	$1,598	$1,215
Revenue Collected During FY 14:	$688,205	$2,867,651	$1,249,280
Expenditures During FY 14:	$530,222	$2,739,346	$1,190,005
Per Capita Revenue:	$378	$478	$340
Per Capita Expenditures:	$291	$457	$327
Operating Income (loss):	$157,983	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	503.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,670,598	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,467	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Joppa Village

Unit Code: 061/015/32 **County:** Massac

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$197,147
Equalized Assessed Valuation:	$747,055
Population:	348
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$42,107

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$253,162	$332,008	$170,045
Per Capita Beginning Fund Balance:	$727	$24,836	$493
Revenue Collected During FY 14:	$128,678	$369,367	$116,057
Expenditures During FY 14:	$125,529	$363,149	$110,784
Per Capita Revenue:	$370	$93,141	$321
Per Capita Expenditures:	$361	$94,207	$304
Revenues over (under) Expenditures:	$3,149	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	204.18%	257.35%	167.68%
Ending Fund Balance for FY 14:	$256,311	$351,006	$180,864
Per Capita Ending Fund Balance:	$737	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$141,883	$123,269	$26,022
Total Unrestricted Net Assets:	$114,428	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$332,954	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$957	$79,092	$947
Revenue Collected During FY 14:	$76,234	$321,951	$89,373
Expenditures During FY 14:	$56,743	$319,515	$97,232
Per Capita Revenue:	$219	$78,578	$229
Per Capita Expenditures:	$163	$76,774	$261
Operating Income (loss):	$19,491	$2,436	$
Ratio of Retained Earnings to Expenditures:	621.13%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$352,445	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,013	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Joy Village

Unit Code: 066/015/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$600,114
Equalized Assessed Valuation:	$2,828,958
Population:	421
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$51,645

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,398	$332,008	$170,045
Per Capita Beginning Fund Balance:	$326	$24,836	$493
Revenue Collected During FY 14:	$181,191	$369,367	$116,057
Expenditures During FY 14:	$179,825	$363,149	$110,784
Per Capita Revenue:	$430	$93,141	$321
Per Capita Expenditures:	$427	$94,207	$304
Revenues over (under) Expenditures:	$1,366	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	77.17%	257.35%	167.68%
Ending Fund Balance for FY 14:	$138,764	$351,006	$180,864
Per Capita Ending Fund Balance:	$330	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$147,531	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$97,004	$609,493	$29,815
Per Capita Debt:	$230	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$820,566	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,949	$79,092	$947
Revenue Collected During FY 14:	$145,113	$321,951	$89,373
Expenditures During FY 14:	$139,598	$319,515	$97,232
Per Capita Revenue:	$345	$78,578	$229
Per Capita Expenditures:	$332	$76,774	$261
Operating Income (loss):	$5,515	$2,436	$
Ratio of Retained Earnings to Expenditures:	591.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$826,081	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,962	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Junction Village

Unit Code: 030/015/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$70,000
Equalized Assessed Valuation:	$213,415
Population:	129
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$1,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$158,243	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,227	$24,836	$493
Revenue Collected During FY 14:	$21,050	$369,367	$116,057
Expenditures During FY 14:	$15,755	$363,149	$110,784
Per Capita Revenue:	$163	$93,141	$321
Per Capita Expenditures:	$122	$94,207	$304
Revenues over (under) Expenditures:	$5,295	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1025.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$161,637	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,253	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,375	$123,269	$26,022
Total Unrestricted Net Assets:	$119,035	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Junction City Village

Unit Code: 058/030/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$378,900
Equalized Assessed Valuation:	$1,371,458
Population:	482
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$39,829

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$139,561	$332,008	$170,045
Per Capita Beginning Fund Balance:	$290	$24,836	$493
Revenue Collected During FY 14:	$165,365	$369,367	$116,057
Expenditures During FY 14:	$181,085	$363,149	$110,784
Per Capita Revenue:	$343	$93,141	$321
Per Capita Expenditures:	$376	$94,207	$304
Revenues over (under) Expenditures:	-$15,720	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	68.39%	257.35%	167.68%
Ending Fund Balance for FY 14:	$123,841	$351,006	$180,864
Per Capita Ending Fund Balance:	$257	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,068	$123,269	$26,022
Total Unrestricted Net Assets:	$98,773	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$227,027	$609,493	$29,815
Per Capita Debt:	$471	$180,001	$67
General Obligation Debt over EAV:	11.82%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$842,989	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,749	$79,092	$947
Revenue Collected During FY 14:	$165,988	$321,951	$89,373
Expenditures During FY 14:	$174,697	$319,515	$97,232
Per Capita Revenue:	$344	$78,578	$229
Per Capita Expenditures:	$362	$76,774	$261
Operating Income (loss):	-$8,709	$2,436	$
Ratio of Retained Earnings to Expenditures:	472.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$824,948	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,712	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Justice Village

Unit Code: 016/285/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,544,421
Equalized Assessed Valuation:	$165,005,819
Population:	12,926
Employees:	
Full Time:	44
Part Time:	50
Salaries Paid:	$3,350,699

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,407,377	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$264	$605	$440
Revenue Collected During FY 14:	$8,698,333	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,770,607	$5,491,101	$2,627,902
Per Capita Revenue:	$673	$812	$637
Per Capita Expenditures:	$524	$769	$619
Revenues over (under) Expenditures:	$1,927,726	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	69.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,725,760	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$366	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,782,450	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$11,877,782	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,265,222	$8,931,204	$2,656,302
Per Capita Debt:	$1,026	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,683,558	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$130	$1,598	$1,215
Revenue Collected During FY 14:	$692,624	$2,867,651	$1,249,280
Expenditures During FY 14:	$588,609	$2,739,346	$1,190,005
Per Capita Revenue:	$54	$478	$340
Per Capita Expenditures:	$46	$457	$327
Operating Income (loss):	$104,015	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	284.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,672,573	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$129	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kampsville Village

Unit Code: 007/030/32 **County:** Calhoun

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$225,150
Equalized Assessed Valuation:	$2,409,183
Population:	350
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$11,398

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$131,141	$332,008	$170,045
Per Capita Beginning Fund Balance:	$375	$24,836	$493
Revenue Collected During FY 14:	$102,159	$369,367	$116,057
Expenditures During FY 14:	$115,844	$363,149	$110,784
Per Capita Revenue:	$292	$93,141	$321
Per Capita Expenditures:	$331	$94,207	$304
Revenues over (under) Expenditures:	-$13,685	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	100.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$115,856	$351,006	$180,864
Per Capita Ending Fund Balance:	$331	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,117	$123,269	$26,022
Total Unrestricted Net Assets:	$44,739	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$326,256	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$932	$79,092	$947
Revenue Collected During FY 14:	$79,294	$321,951	$89,373
Expenditures During FY 14:	$107,905	$319,515	$97,232
Per Capita Revenue:	$227	$78,578	$229
Per Capita Expenditures:	$308	$76,774	$261
Operating Income (loss):	-$28,611	$2,436	$
Ratio of Retained Earnings to Expenditures:	279.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$301,645	$893,250	$392,538
Per Capita Ending Retained Earnings:	$862	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kane Village

Unit Code: 031/030/32 **County:** Greene

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $35,500

Equalized Assessed Valuation: $1,612,640

Population: 1,500

Employees:

Full Time:

Part Time: 13

Salaries Paid: $33,512

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$143,584	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$96	$605	$440
Revenue Collected During FY 14:	$92,232	$5,702,258	$2,724,997
Expenditures During FY 14:	$57,329	$5,491,101	$2,627,902
Per Capita Revenue:	$61	$812	$637
Per Capita Expenditures:	$38	$769	$619
Revenues over (under) Expenditures:	$34,903	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	311.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$178,487	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$119	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,167	$1,648,859	$607,219
Total Unrestricted Net Assets:	$142,320	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$590,000	$8,931,204	$2,656,302
Per Capita Debt:	$393	$1,369	$683
General Obligation Debt over EAV:	36.59%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$661,411	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$441	$1,598	$1,215
Revenue Collected During FY 14:	$101,970	$2,867,651	$1,249,280
Expenditures During FY 14:	$135,113	$2,739,346	$1,190,005
Per Capita Revenue:	$68	$478	$340
Per Capita Expenditures:	$90	$457	$327
Operating Income (loss):	-$33,143	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	464.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$628,268	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$419	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kaneville Village

Unit Code: 045/110/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$1,591,017
Equalized Assessed Valuation:	$8,670,922
Population:	484
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$10,920

Blended Component Units

Number Submitted = 3

Kaneville Village/General Fund
Motor Fuel Tax
Road & Bridge Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$188,426	$332,008	$170,045
Per Capita Beginning Fund Balance:	$389	$24,836	$493
Revenue Collected During FY 14:	$90,675	$369,367	$116,057
Expenditures During FY 14:	$54,180	$363,149	$110,784
Per Capita Revenue:	$187	$93,141	$321
Per Capita Expenditures:	$112	$94,207	$304
Revenues over (under) Expenditures:	$36,495	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	417.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$225,951	$351,006	$180,864
Per Capita Ending Fund Balance:	$467	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kangley Village

Unit Code: 050/030/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$170,000
Equalized Assessed Valuation:	$48,365
Population:	251
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$4,035

Blended Component Units

Number Submitted = 1

Kangley Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$156,399	$332,008	$170,045
Per Capita Beginning Fund Balance:	$623	$24,836	$493
Revenue Collected During FY 14:	$63,481	$369,367	$116,057
Expenditures During FY 14:	$36,283	$363,149	$110,784
Per Capita Revenue:	$253	$93,141	$321
Per Capita Expenditures:	$145	$94,207	$304
Revenues over (under) Expenditures:	$27,198	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	506.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$183,597	$351,006	$180,864
Per Capita Ending Fund Balance:	$731	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$94,065	$6,426	$
Total Unreserved Funds:	$89,532	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Kankakee City

Unit Code: 046/060/30 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$62,088,490
Equalized Assessed Valuation:	$236,197,879
Population:	27,537
Employees:	
Full Time:	319
Part Time:	38
Salaries Paid:	$16,721,597

Blended Component Units

Number Submitted = 2

Community Development Agency

Environmental Services Utility

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,052,708	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$220	$513	$441
Revenue Collected During FY 14:	$39,010,398	$53,021,753	$40,071,062
Expenditures During FY 14:	$36,601,465	$50,940,085	$39,626,744
Per Capita Revenue:	$1,417	$1,047	$1,013
Per Capita Expenditures:	$1,329	$1,008	$967
Revenues over (under) Expenditures:	$2,408,933	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	20.73%	54.88%	52.77%
Ending Fund Balance for FY 14:	$7,585,941	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$275	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,933,042	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$33,013,140	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$94,499,034	$81,108,167	$55,205,755
Per Capita Debt:	$3,432	$1,521	$1,337
General Obligation Debt over EAV:	22.99%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$22,698,013	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$824	$1,355	$1,126
Revenue Collected During FY 14:	$16,590,858	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,596,019	$21,127,660	$12,128,269
Per Capita Revenue:	$602	$418	$307
Per Capita Expenditures:	$566	$399	$297
Operating Income (loss):	$994,839	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	124.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$19,401,935	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$705	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kansas Village

Unit Code: 023/025/32 **County:** Edgar

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$871,050
Equalized Assessed Valuation:	$4,187,440
Population:	842
Employees:	
Full Time:	3
Part Time:	14
Salaries Paid:	$148,365

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$441,665	$332,008	$170,045
Per Capita Beginning Fund Balance:	$525	$24,836	$493
Revenue Collected During FY 14:	$555,837	$369,367	$116,057
Expenditures During FY 14:	$553,703	$363,149	$110,784
Per Capita Revenue:	$660	$93,141	$321
Per Capita Expenditures:	$658	$94,207	$304
Revenues over (under) Expenditures:	$2,134	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	82.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	$454,451	$351,006	$180,864
Per Capita Ending Fund Balance:	$540	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,484	$123,269	$26,022
Total Unrestricted Net Assets:	$388,967	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$764,524	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$908	$79,092	$947
Revenue Collected During FY 14:	$122,373	$321,951	$89,373
Expenditures During FY 14:	$128,535	$319,515	$97,232
Per Capita Revenue:	$145	$78,578	$229
Per Capita Expenditures:	$153	$76,774	$261
Operating Income (loss):	-$6,162	$2,436	$
Ratio of Retained Earnings to Expenditures:	581.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$747,710	$893,250	$392,538
Per Capita Ending Retained Earnings:	$888	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kappa Village

Unit Code: 102/040/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$18,137
Equalized Assessed Valuation:	$3,757,052
Population:	227
Employees:	
Full Time:	9
Part Time:	1
Salaries Paid:	$16,522

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$94,156	$332,008	$170,045
Per Capita Beginning Fund Balance:	$415	$24,836	$493
Revenue Collected During FY 14:	$80,074	$369,367	$116,057
Expenditures During FY 14:	$87,065	$363,149	$110,784
Per Capita Revenue:	$353	$93,141	$321
Per Capita Expenditures:	$384	$94,207	$304
Revenues over (under) Expenditures:	-$6,991	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	100.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$87,165	$351,006	$180,864
Per Capita Ending Fund Balance:	$384	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$11,701	$6,426	$
Total Unreserved Funds:	$75,491	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Karnak Village

Unit Code: 077/010/32 **County:** Pulaski

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$548,418
Equalized Assessed Valuation:	$1,401,803
Population:	499
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$120,950

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,595	$332,008	$170,045
Per Capita Beginning Fund Balance:	$111	$24,836	$493
Revenue Collected During FY 14:	$199,937	$369,367	$116,057
Expenditures During FY 14:	$196,505	$363,149	$110,784
Per Capita Revenue:	$401	$93,141	$321
Per Capita Expenditures:	$394	$94,207	$304
Revenues over (under) Expenditures:	$3,432	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	24.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$49,027	$351,006	$180,864
Per Capita Ending Fund Balance:	$98	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,469	$123,269	$26,022
Total Unrestricted Net Assets:	$2,558	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$231,509	$609,493	$29,815
Per Capita Debt:	$464	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,148,314	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,301	$79,092	$947
Revenue Collected During FY 14:	$384,915	$321,951	$89,373
Expenditures During FY 14:	$425,885	$319,515	$97,232
Per Capita Revenue:	$771	$78,578	$229
Per Capita Expenditures:	$853	$76,774	$261
Operating Income (loss):	-$40,970	$2,436	$
Ratio of Retained Earnings to Expenditures:	262.36%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,117,344	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,239	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kaskaskia Village

Unit Code: 079/035/32 **County:** Randolph

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $30,132

Equalized Assessed Valuation: $

Population: 14

Employees:

Full Time:

Part Time: 1

Salaries Paid: $55

Blended Component Units

Number Submitted = 1

Kaskaskia Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,434	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,031	$24,836	$493
Revenue Collected During FY 14:	$3,679	$369,367	$116,057
Expenditures During FY 14:	$15,082	$363,149	$110,784
Per Capita Revenue:	$263	$93,141	$321
Per Capita Expenditures:	$1,077	$94,207	$304
Revenues over (under) Expenditures:	-$11,403	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	112.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	$17,031	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,217	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$17,031	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keenes Village

Unit Code: 096/035/32 **County:** Wayne

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $47,323

Equalized Assessed Valuation: $175,508

Population: 83

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$52,099	$332,008	$170,045
Per Capita Beginning Fund Balance:	$628	$24,836	$493
Revenue Collected During FY 14:	$14,757	$369,367	$116,057
Expenditures During FY 14:	$10,575	$363,149	$110,784
Per Capita Revenue:	$178	$93,141	$321
Per Capita Expenditures:	$127	$94,207	$304
Revenues over (under) Expenditures:	$4,182	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	523.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$55,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$667	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,872	$123,269	$26,022
Total Unrestricted Net Assets:	$15,116	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,500	$609,493	$29,815
Per Capita Debt:	$259	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$194,745	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,346	$79,092	$947
Revenue Collected During FY 14:	$17,687	$321,951	$89,373
Expenditures During FY 14:	$36,748	$319,515	$97,232
Per Capita Revenue:	$213	$78,578	$229
Per Capita Expenditures:	$443	$76,774	$261
Operating Income (loss):	-$19,061	$2,436	$
Ratio of Retained Earnings to Expenditures:	478.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$175,684	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,117	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keensburg Village

Unit Code: 093/020/32 **County:** Wabash

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $108,150

Equalized Assessed Valuation: $721,240

Population: 350

Employees:

Full Time:

Part Time: 4

Salaries Paid: $16,469

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,693	$332,008	$170,045
Per Capita Beginning Fund Balance:	$93	$24,836	$493
Revenue Collected During FY 14:	$50,869	$369,367	$116,057
Expenditures During FY 14:	$47,895	$363,149	$110,784
Per Capita Revenue:	$145	$93,141	$321
Per Capita Expenditures:	$137	$94,207	$304
Revenues over (under) Expenditures:	$2,974	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	74.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$35,667	$351,006	$180,864
Per Capita Ending Fund Balance:	$102	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,058	$123,269	$26,022
Total Unrestricted Net Assets:	$25,609	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$199,000	$609,493	$29,815
Per Capita Debt:	$569	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$588,067	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,680	$79,092	$947
Revenue Collected During FY 14:	$57,146	$321,951	$89,373
Expenditures During FY 14:	$89,169	$319,515	$97,232
Per Capita Revenue:	$163	$78,578	$229
Per Capita Expenditures:	$255	$76,774	$261
Operating Income (loss):	-$32,023	$2,436	$
Ratio of Retained Earnings to Expenditures:	623.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$556,044	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,589	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keithsburg City

Unit Code: 066/020/30 **County:** Mercer

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$25,000,000
Equalized Assessed Valuation:	$3,845,703
Population:	700
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$101,889

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$418,750	$332,008	$170,045
Per Capita Beginning Fund Balance:	$598	$24,836	$493
Revenue Collected During FY 14:	$1,836,412	$369,367	$116,057
Expenditures During FY 14:	$1,818,308	$363,149	$110,784
Per Capita Revenue:	$2,623	$93,141	$321
Per Capita Expenditures:	$2,598	$94,207	$304
Revenues over (under) Expenditures:	$18,104	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	23.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$433,085	$351,006	$180,864
Per Capita Ending Fund Balance:	$619	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$437,673	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$648,650	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$927	$79,092	$947
Revenue Collected During FY 14:	$159,549	$321,951	$89,373
Expenditures During FY 14:	$198,672	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$284	$76,774	$261
Operating Income (loss):	-$39,123	$2,436	$
Ratio of Retained Earnings to Expenditures:	306.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$609,527	$893,250	$392,538
Per Capita Ending Retained Earnings:	$871	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kell Village

Unit Code: 058/035/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$69,800
Equalized Assessed Valuation:	$612,505
Population:	263
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$8,228

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$72,195	$332,008	$170,045
Per Capita Beginning Fund Balance:	$275	$24,836	$493
Revenue Collected During FY 14:	$43,964	$369,367	$116,057
Expenditures During FY 14:	$45,984	$363,149	$110,784
Per Capita Revenue:	$167	$93,141	$321
Per Capita Expenditures:	$175	$94,207	$304
Revenues over (under) Expenditures:	-$2,020	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	152.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$70,175	$351,006	$180,864
Per Capita Ending Fund Balance:	$267	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kempton Village

Unit Code: 027/025/32 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$247,385
Equalized Assessed Valuation:	$1,431,148
Population:	231
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$15,520

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$115,231	$332,008	$170,045
Per Capita Beginning Fund Balance:	$499	$24,836	$493
Revenue Collected During FY 14:	$85,214	$369,367	$116,057
Expenditures During FY 14:	$62,183	$363,149	$110,784
Per Capita Revenue:	$369	$93,141	$321
Per Capita Expenditures:	$269	$94,207	$304
Revenues over (under) Expenditures:	$23,031	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	215.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$134,262	$351,006	$180,864
Per Capita Ending Fund Balance:	$581	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,064	$123,269	$26,022
Total Unrestricted Net Assets:	$51,198	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$50,000	$609,493	$29,815
Per Capita Debt:	$216	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,160	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$109	$79,092	$947
Revenue Collected During FY 14:	$45,321	$321,951	$89,373
Expenditures During FY 14:	$36,647	$319,515	$97,232
Per Capita Revenue:	$196	$78,578	$229
Per Capita Expenditures:	$159	$76,774	$261
Operating Income (loss):	$8,674	$2,436	$
Ratio of Retained Earnings to Expenditures:	103.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$37,834	$893,250	$392,538
Per Capita Ending Retained Earnings:	$164	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kenilworth Village

Unit Code: 016/290/32 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $15,656,328

Equalized Assessed Valuation: $270,976,138

Population: 2,513

Employees:

Full Time: 21

Part Time: 29

Salaries Paid: $2,026,534

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,512,310	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,796	$605	$440
Revenue Collected During FY 14:	$4,798,849	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,415,769	$5,491,101	$2,627,902
Per Capita Revenue:	$1,910	$812	$637
Per Capita Expenditures:	$1,757	$769	$619
Revenues over (under) Expenditures:	$383,080	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	111.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,904,746	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,952	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,009,925	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,183,420	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,082,268	$8,931,204	$2,656,302
Per Capita Debt:	$6,002	$1,369	$683
General Obligation Debt over EAV:	4.24%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,928,605	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$767	$1,598	$1,215
Revenue Collected During FY 14:	$983,840	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,179,621	$2,739,346	$1,190,005
Per Capita Revenue:	$392	$478	$340
Per Capita Expenditures:	$469	$457	$327
Operating Income (loss):	-$195,781	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	239.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,829,167	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,126	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kenney Village

Unit Code: 020/025/32 **County:** Dewitt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$241,586
Equalized Assessed Valuation:	$3,316,139
Population:	390
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$56,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$286,912	$332,008	$170,045
Per Capita Beginning Fund Balance:	$736	$24,836	$493
Revenue Collected During FY 14:	$98,423	$369,367	$116,057
Expenditures During FY 14:	$78,563	$363,149	$110,784
Per Capita Revenue:	$252	$93,141	$321
Per Capita Expenditures:	$201	$94,207	$304
Revenues over (under) Expenditures:	$19,860	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	383.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	$301,579	$351,006	$180,864
Per Capita Ending Fund Balance:	$773	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$57,724	$123,269	$26,022
Total Unrestricted Net Assets:	$243,855	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$133,529	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$342	$79,092	$947
Revenue Collected During FY 14:	$69,725	$321,951	$89,373
Expenditures During FY 14:	$72,765	$319,515	$97,232
Per Capita Revenue:	$179	$78,578	$229
Per Capita Expenditures:	$187	$76,774	$261
Operating Income (loss):	-$3,040	$2,436	$
Ratio of Retained Earnings to Expenditures:	179.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$130,489	$893,250	$392,538
Per Capita Ending Retained Earnings:	$335	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kewanee City

Unit Code: 037/070/30 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$97,632,093
Equalized Assessed Valuation:	$86,488,377
Population:	12,916
Employees:	
Full Time:	86
Part Time:	20
Salaries Paid:	$4,572,365

Blended Component Units

Number Submitted = 3

Cemetery Board of Managers
Kewanee Firefighters' Pension Trust
Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,329,635	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$490	$605	$440
Revenue Collected During FY 14:	$7,426,506	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,905,127	$5,491,101	$2,627,902
Per Capita Revenue:	$575	$812	$637
Per Capita Expenditures:	$535	$769	$619
Revenues over (under) Expenditures:	$521,379	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,263,853	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$485	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$1,663,972	$35,498	$
Total Unreserved Funds:	$4,599,881	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,734,650	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,950,299	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,935,533	$8,931,204	$2,656,302
Per Capita Debt:	$1,002	$1,369	$683
General Obligation Debt over EAV:	6.80%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,543,461	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$197	$1,598	$1,215
Revenue Collected During FY 14:	$4,938,228	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,470,319	$2,739,346	$1,190,005
Per Capita Revenue:	$382	$478	$340
Per Capita Expenditures:	$346	$457	$327
Operating Income (loss):	$467,909	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	48.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,154,029	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$167	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keyesport Village

Unit Code: 014/055/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$323,050
Equalized Assessed Valuation:	$3,562,507
Population:	722
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$82,028

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$75,224	$332,008	$170,045
Per Capita Beginning Fund Balance:	$104	$24,836	$493
Revenue Collected During FY 14:	$134,351	$369,367	$116,057
Expenditures During FY 14:	$162,925	$363,149	$110,784
Per Capita Revenue:	$186	$93,141	$321
Per Capita Expenditures:	$226	$94,207	$304
Revenues over (under) Expenditures:	-$28,574	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	28.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,650	$351,006	$180,864
Per Capita Ending Fund Balance:	$65	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,201	$123,269	$26,022
Total Unrestricted Net Assets:	$30,449	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$181,218	$609,493	$29,815
Per Capita Debt:	$251	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$764,737	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,059	$79,092	$947
Revenue Collected During FY 14:	$163,757	$321,951	$89,373
Expenditures During FY 14:	$180,720	$319,515	$97,232
Per Capita Revenue:	$227	$78,578	$229
Per Capita Expenditures:	$250	$76,774	$261
Operating Income (loss):	-$16,963	$2,436	$
Ratio of Retained Earnings to Expenditures:	413.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$747,774	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,036	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kilbourne Village

Unit Code: 060/030/32 **County:** Mason

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $198,400

Equalized Assessed Valuation: $1,631,680

Population: 300

Employees:

Full Time:

Part Time: 12

Salaries Paid: $30,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$465,902	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,553	$24,836	$493
Revenue Collected During FY 14:	$163,145	$369,367	$116,057
Expenditures During FY 14:	$150,368	$363,149	$110,784
Per Capita Revenue:	$544	$93,141	$321
Per Capita Expenditures:	$501	$94,207	$304
Revenues over (under) Expenditures:	$12,777	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	318.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$478,679	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,596	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$431,535	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kildeer Village

Unit Code: 049/075/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,311,696
Equalized Assessed Valuation:	$269,394,063
Population:	3,968
Employees:	
Full Time:	11
Part Time:	4
Salaries Paid:	$934,484

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,822,068	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$711	$605	$440
Revenue Collected During FY 14:	$4,377,166	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,372,144	$5,491,101	$2,627,902
Per Capita Revenue:	$1,103	$812	$637
Per Capita Expenditures:	$850	$769	$619
Revenues over (under) Expenditures:	$1,005,022	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	113.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,827,090	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$964	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$332,976	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,907,151	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,810,000	$8,931,204	$2,656,302
Per Capita Debt:	$456	$1,369	$683
General Obligation Debt over EAV:	0.67%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,737,902	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,950	$1,598	$1,215
Revenue Collected During FY 14:	$745,237	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,316,102	$2,739,346	$1,190,005
Per Capita Revenue:	$188	$478	$340
Per Capita Expenditures:	$332	$457	$327
Operating Income (loss):	-$570,865	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	780.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,266,512	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,587	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kincaid Village

Unit Code: 011/030/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,185,265
Equalized Assessed Valuation:	$10,390,580
Population:	1,353
Employees:	
Full Time:	5
Part Time:	10
Salaries Paid:	$291,049

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$287,016	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$212	$605	$440
Revenue Collected During FY 14:	$453,755	$5,702,258	$2,724,997
Expenditures During FY 14:	$459,639	$5,491,101	$2,627,902
Per Capita Revenue:	$335	$812	$637
Per Capita Expenditures:	$340	$769	$619
Revenues over (under) Expenditures:	-$5,884	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$281,132	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$208	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,134	$1,648,859	$607,219
Total Unrestricted Net Assets:	$210,998	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$230,000	$8,931,204	$2,656,302
Per Capita Debt:	$170	$1,369	$683
General Obligation Debt over EAV:	2.21%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,380,248	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,759	$1,598	$1,215
Revenue Collected During FY 14:	$538,167	$2,867,651	$1,249,280
Expenditures During FY 14:	$595,700	$2,739,346	$1,190,005
Per Capita Revenue:	$398	$478	$340
Per Capita Expenditures:	$440	$457	$327
Operating Income (loss):	-$57,533	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	389.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,322,715	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,717	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinderhook Village

Unit Code: 075/045/32 **County:** Pike

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$127,978
Equalized Assessed Valuation:	$1,527,155
Population:	216
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$13,963

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,041	$332,008	$170,045
Per Capita Beginning Fund Balance:	$255	$24,836	$493
Revenue Collected During FY 14:	$43,195	$369,367	$116,057
Expenditures During FY 14:	$51,547	$363,149	$110,784
Per Capita Revenue:	$200	$93,141	$321
Per Capita Expenditures:	$239	$94,207	$304
Revenues over (under) Expenditures:	-$8,352	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	90.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,689	$351,006	$180,864
Per Capita Ending Fund Balance:	$216	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$23,554	$6,426	$
Total Unreserved Funds:	$23,135	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$126,600	$609,493	$29,815
Per Capita Debt:	$586	$180,001	$67
General Obligation Debt over EAV:	8.29%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$303,428	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,405	$79,092	$947
Revenue Collected During FY 14:	$50,951	$321,951	$89,373
Expenditures During FY 14:	$60,253	$319,515	$97,232
Per Capita Revenue:	$236	$78,578	$229
Per Capita Expenditures:	$279	$76,774	$261
Operating Income (loss):	-$9,302	$2,436	$
Ratio of Retained Earnings to Expenditures:	488.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$294,126	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,362	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kingston Village

Unit Code: 019/030/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,006,076
Equalized Assessed Valuation:	$19,698,219
Population:	1,164
Employees:	
Full Time:	4
Part Time:	1
Salaries Paid:	$167,260

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$430,590	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$370	$605	$440
Revenue Collected During FY 14:	$419,747	$5,702,258	$2,724,997
Expenditures During FY 14:	$362,585	$5,491,101	$2,627,902
Per Capita Revenue:	$361	$812	$637
Per Capita Expenditures:	$311	$769	$619
Revenues over (under) Expenditures:	$57,162	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	108.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$392,149	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$337	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$409,038	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$122,000	$8,931,204	$2,656,302
Per Capita Debt:	$105	$1,369	$683
General Obligation Debt over EAV:	0.23%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$58,482	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$50	$1,598	$1,215
Revenue Collected During FY 14:	$455,045	$2,867,651	$1,249,280
Expenditures During FY 14:	$465,504	$2,739,346	$1,190,005
Per Capita Revenue:	$391	$478	$340
Per Capita Expenditures:	$400	$457	$327
Operating Income (loss):	-$10,459	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	30.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$143,626	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$123	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kingston Mines Village

Unit Code: 072/050/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$252,150
Equalized Assessed Valuation:	$3,445,112
Population:	302
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$30,805

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$178,568	$332,008	$170,045
Per Capita Beginning Fund Balance:	$591	$24,836	$493
Revenue Collected During FY 14:	$106,254	$369,367	$116,057
Expenditures During FY 14:	$68,528	$363,149	$110,784
Per Capita Revenue:	$352	$93,141	$321
Per Capita Expenditures:	$227	$94,207	$304
Revenues over (under) Expenditures:	$37,726	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	298.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$204,633	$351,006	$180,864
Per Capita Ending Fund Balance:	$678	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,293	$123,269	$26,022
Total Unrestricted Net Assets:	$158,340	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$135,000	$609,493	$29,815
Per Capita Debt:	$447	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$421,741	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,396	$79,092	$947
Revenue Collected During FY 14:	$113,969	$321,951	$89,373
Expenditures During FY 14:	$112,850	$319,515	$97,232
Per Capita Revenue:	$377	$78,578	$229
Per Capita Expenditures:	$374	$76,774	$261
Operating Income (loss):	$1,119	$2,436	$
Ratio of Retained Earnings to Expenditures:	385.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$434,521	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,439	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinmundy City

Unit Code: 058/040/30 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$581,875
Equalized Assessed Valuation:	$3,574,202
Population:	796
Employees:	
Full Time:	4
Part Time:	5
Salaries Paid:	$162,037

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,799	$332,008	$170,045
Per Capita Beginning Fund Balance:	$89	$24,836	$493
Revenue Collected During FY 14:	$218,433	$369,367	$116,057
Expenditures During FY 14:	$228,816	$363,149	$110,784
Per Capita Revenue:	$274	$93,141	$321
Per Capita Expenditures:	$287	$94,207	$304
Revenues over (under) Expenditures:	-$10,383	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	24.54%	257.35%	167.68%
Ending Fund Balance for FY 14:	$56,156	$351,006	$180,864
Per Capita Ending Fund Balance:	$71	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$66,240	$123,269	$26,022
Total Unrestricted Net Assets:	-$10,084	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,878,477	$609,493	$29,815
Per Capita Debt:	$2,360	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,524,913	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,428	$79,092	$947
Revenue Collected During FY 14:	$335,652	$321,951	$89,373
Expenditures During FY 14:	$516,934	$319,515	$97,232
Per Capita Revenue:	$422	$78,578	$229
Per Capita Expenditures:	$649	$76,774	$261
Operating Income (loss):	-$181,282	$2,436	$
Ratio of Retained Earnings to Expenditures:	647.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,347,891	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,206	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinsman City

Unit Code: 032/050/30 **County:** Grundy

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $298,075

Equalized Assessed Valuation: $1,180,276

Population: 115

Employees:

Full Time:

Part Time: 9

Salaries Paid: $3,892

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$151,027	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,313	$24,836	$493
Revenue Collected During FY 14:	$38,750	$369,367	$116,057
Expenditures During FY 14:	$28,124	$363,149	$110,784
Per Capita Revenue:	$337	$93,141	$321
Per Capita Expenditures:	$245	$94,207	$304
Revenues over (under) Expenditures:	$10,626	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	585.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$164,724	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,432	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,202	$123,269	$26,022
Total Unrestricted Net Assets:	$135,522	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$226,699	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,971	$79,092	$947
Revenue Collected During FY 14:	$19,022	$321,951	$89,373
Expenditures During FY 14:	$41,927	$319,515	$97,232
Per Capita Revenue:	$165	$78,578	$229
Per Capita Expenditures:	$365	$76,774	$261
Operating Income (loss):	-$22,905	$2,436	$
Ratio of Retained Earnings to Expenditures:	478.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$200,723	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,745	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kirkland Village

Unit Code: 019/035/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,907,955
Equalized Assessed Valuation:	$21,472,824
Population:	1,744
Employees:	
Full Time:	6
Part Time:	6
Salaries Paid:	$484,467

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$731,044	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$419	$605	$440
Revenue Collected During FY 14:	$1,139,605	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,063,125	$5,491,101	$2,627,902
Per Capita Revenue:	$653	$812	$637
Per Capita Expenditures:	$610	$769	$619
Revenues over (under) Expenditures:	$76,480	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$783,351	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$449	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$437,308	$1,648,859	$607,219
Total Unrestricted Net Assets:	$363,043	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,725	$8,931,204	$2,656,302
Per Capita Debt:	$2	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,166,454	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,242	$1,598	$1,215
Revenue Collected During FY 14:	$295,486	$2,867,651	$1,249,280
Expenditures During FY 14:	$342,574	$2,739,346	$1,190,005
Per Capita Revenue:	$169	$478	$340
Per Capita Expenditures:	$196	$457	$327
Operating Income (loss):	-$47,088	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	625.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,143,539	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,229	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kirkwood Village

Unit Code: 094/015/32 **County:** Warren

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,234,882
Equalized Assessed Valuation:	$4,756,284
Population:	714
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$76,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$335,004	$332,008	$170,045
Per Capita Beginning Fund Balance:	$469	$24,836	$493
Revenue Collected During FY 14:	$670,736	$369,367	$116,057
Expenditures During FY 14:	$736,016	$363,149	$110,784
Per Capita Revenue:	$939	$93,141	$321
Per Capita Expenditures:	$1,031	$94,207	$304
Revenues over (under) Expenditures:	-$65,280	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	38.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$285,369	$351,006	$180,864
Per Capita Ending Fund Balance:	$400	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$243,686	$123,269	$26,022
Total Unrestricted Net Assets:	$41,683	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,273,553	$609,493	$29,815
Per Capita Debt:	$4,585	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,141,132	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,999	$79,092	$947
Revenue Collected During FY 14:	$252,322	$321,951	$89,373
Expenditures During FY 14:	$358,087	$319,515	$97,232
Per Capita Revenue:	$353	$78,578	$229
Per Capita Expenditures:	$502	$76,774	$261
Operating Income (loss):	-$105,765	$2,436	$
Ratio of Retained Earnings to Expenditures:	564.03%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,019,722	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,829	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Knoxville City

Unit Code: 048/035/30 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,758,420
Equalized Assessed Valuation:	$28,755,450
Population:	2,911
Employees:	
Full Time:	14
Part Time:	37
Salaries Paid:	$579,780

Blended Component Units

Number Submitted = 1

Knoxville Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,678,365	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$577	$605	$440
Revenue Collected During FY 14:	$1,259,002	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,265,779	$5,491,101	$2,627,902
Per Capita Revenue:	$432	$812	$637
Per Capita Expenditures:	$435	$769	$619
Revenues over (under) Expenditures:	-$6,777	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	132.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,671,588	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$574	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$760,453	$1,648,859	$607,219
Total Unrestricted Net Assets:	$878,642	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,744,855	$8,931,204	$2,656,302
Per Capita Debt:	$599	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,416,093	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,204	$1,598	$1,215
Revenue Collected During FY 14:	$1,624,870	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,570,034	$2,739,346	$1,190,005
Per Capita Revenue:	$558	$478	$340
Per Capita Expenditures:	$539	$457	$327
Operating Income (loss):	$54,836	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	412.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,470,929	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,223	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Grange Village

Unit Code: 016/295/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,320,737
Equalized Assessed Valuation:	$567,779,090
Population:	15,550
Employees:	
Full Time:	98
Part Time:	28
Salaries Paid:	$8,139,333

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,360,643	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$602	$605	$440
Revenue Collected During FY 14:	$13,664,372	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,161,250	$5,491,101	$2,627,902
Per Capita Revenue:	$879	$812	$637
Per Capita Expenditures:	$782	$769	$619
Revenues over (under) Expenditures:	$1,503,122	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	62.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,591,136	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$488	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$874,911	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,167,360	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,205,000	$8,931,204	$2,656,302
Per Capita Debt:	$592	$1,369	$683
General Obligation Debt over EAV:	1.08%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,516,900	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,384	$1,598	$1,215
Revenue Collected During FY 14:	$6,074,978	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,955,792	$2,739,346	$1,190,005
Per Capita Revenue:	$391	$478	$340
Per Capita Expenditures:	$383	$457	$327
Operating Income (loss):	$119,186	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	365.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,755,086	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,399	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Grange Park Village

Unit Code: 016/300/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,199,116
Equalized Assessed Valuation:	$317,519,480
Population:	13,579
Employees:	
Full Time:	46
Part Time:	80
Salaries Paid:	$4,309,133

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,332,098	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$319	$605	$440
Revenue Collected During FY 14:	$8,828,833	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,773,159	$5,491,101	$2,627,902
Per Capita Revenue:	$650	$812	$637
Per Capita Expenditures:	$572	$769	$619
Revenues over (under) Expenditures:	$1,055,674	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	68.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,285,368	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$389	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$840,616	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,776,967	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,315,000	$8,931,204	$2,656,302
Per Capita Debt:	$318	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,055,509	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$888	$1,598	$1,215
Revenue Collected During FY 14:	$4,314,588	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,682,474	$2,739,346	$1,190,005
Per Capita Revenue:	$318	$478	$340
Per Capita Expenditures:	$271	$457	$327
Operating Income (loss):	$632,114	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	343.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,665,579	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$933	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Harpe City

Unit Code: 034/055/30 **County:** Hancock

Fiscal Year End:	4/15/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,341,700
Equalized Assessed Valuation:	$7,997,222
Population:	1,385
Employees:	
Full Time:	6
Part Time:	3
Salaries Paid:	$293,134

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$201,366	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$145	$605	$440
Revenue Collected During FY 14:	$434,327	$5,702,258	$2,724,997
Expenditures During FY 14:	$375,264	$5,491,101	$2,627,902
Per Capita Revenue:	$314	$812	$637
Per Capita Expenditures:	$271	$769	$619
Revenues over (under) Expenditures:	$59,063	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	71.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$267,229	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$193	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$427,232	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$240,031	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$173	$1,598	$1,215
Revenue Collected During FY 14:	$385,006	$2,867,651	$1,249,280
Expenditures During FY 14:	$358,360	$2,739,346	$1,190,005
Per Capita Revenue:	$278	$478	$340
Per Capita Expenditures:	$259	$457	$327
Operating Income (loss):	$26,646	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	68.33%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$244,877	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$177	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Moille Village

Unit Code: 006/055/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,809,000
Equalized Assessed Valuation:	$6,742,160
Population:	726
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$103,205

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$147,262	$332,008	$170,045
Per Capita Beginning Fund Balance:	$203	$24,836	$493
Revenue Collected During FY 14:	$223,683	$369,367	$116,057
Expenditures During FY 14:	$182,870	$363,149	$110,784
Per Capita Revenue:	$308	$93,141	$321
Per Capita Expenditures:	$252	$94,207	$304
Revenues over (under) Expenditures:	$40,813	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	101.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	$185,075	$351,006	$180,864
Per Capita Ending Fund Balance:	$255	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$142,164	$123,269	$26,022
Total Unrestricted Net Assets:	$42,911	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$219,219	$609,493	$29,815
Per Capita Debt:	$302	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$788,667	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,086	$79,092	$947
Revenue Collected During FY 14:	$510,795	$321,951	$89,373
Expenditures During FY 14:	$177,223	$319,515	$97,232
Per Capita Revenue:	$704	$78,578	$229
Per Capita Expenditures:	$244	$76,774	$261
Operating Income (loss):	$333,572	$2,436	$
Ratio of Retained Earnings to Expenditures:	634.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,125,239	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,550	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Prairie Town

Unit Code: 001/035/31 **County:** Adams

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $14,400

Equalized Assessed Valuation: $436,294

Population: 75

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,255	$332,008	$170,045
Per Capita Beginning Fund Balance:	$377	$24,836	$493
Revenue Collected During FY 14:	$9,491	$369,367	$116,057
Expenditures During FY 14:	$3,833	$363,149	$110,784
Per Capita Revenue:	$127	$93,141	$321
Per Capita Expenditures:	$51	$94,207	$304
Revenues over (under) Expenditures:	$5,658	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	884.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$33,913	$351,006	$180,864
Per Capita Ending Fund Balance:	$452	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$3,849	$6,426	$
Total Unreserved Funds:	$30,064	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,134	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$242	$79,092	$947
Revenue Collected During FY 14:	$5,473	$321,951	$89,373
Expenditures During FY 14:	$6,473	$319,515	$97,232
Per Capita Revenue:	$73	$78,578	$229
Per Capita Expenditures:	$86	$76,774	$261
Operating Income (loss):	-$1,000	$2,436	$
Ratio of Retained Earnings to Expenditures:	264.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$17,134	$893,250	$392,538
Per Capita Ending Retained Earnings:	$228	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Rose Village

Unit Code: 059/020/32 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$119,600
Equalized Assessed Valuation:	$1,225,818
Population:	144
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$5,725

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$83,733	$332,008	$170,045
Per Capita Beginning Fund Balance:	$581	$24,836	$493
Revenue Collected During FY 14:	$39,241	$369,367	$116,057
Expenditures During FY 14:	$34,100	$363,149	$110,784
Per Capita Revenue:	$273	$93,141	$321
Per Capita Expenditures:	$237	$94,207	$304
Revenues over (under) Expenditures:	$5,141	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	260.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$88,874	$351,006	$180,864
Per Capita Ending Fund Balance:	$617	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,267	$123,269	$26,022
Total Unrestricted Net Assets:	$72,607	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$179,034	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,243	$79,092	$947
Revenue Collected During FY 14:	$33,681	$321,951	$89,373
Expenditures During FY 14:	$37,970	$319,515	$97,232
Per Capita Revenue:	$234	$78,578	$229
Per Capita Expenditures:	$264	$76,774	$261
Operating Income (loss):	-$4,289	$2,436	$
Ratio of Retained Earnings to Expenditures:	460.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$174,745	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,214	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Salle City

Unit Code: 050/035/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,460,006
Equalized Assessed Valuation:	$119,078,459
Population:	10,433
Employees:	
Full Time:	100
Part Time:	50
Salaries Paid:	$4,441,027

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,730,901	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$358	$605	$440
Revenue Collected During FY 14:	$11,366,721	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,044,278	$5,491,101	$2,627,902
Per Capita Revenue:	$1,089	$812	$637
Per Capita Expenditures:	$1,059	$769	$619
Revenues over (under) Expenditures:	$322,443	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.41%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,690,028	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$354	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,914,798	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,855,926	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,398,226	$8,931,204	$2,656,302
Per Capita Debt:	$2,243	$1,369	$683
General Obligation Debt over EAV:	7.79%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,699,608	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,601	$1,598	$1,215
Revenue Collected During FY 14:	$6,125,964	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,245,137	$2,739,346	$1,190,005
Per Capita Revenue:	$587	$478	$340
Per Capita Expenditures:	$407	$457	$327
Operating Income (loss):	$1,880,827	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	438.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,618,102	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,785	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lacon City

Unit Code: 059/015/30 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,604,800
Equalized Assessed Valuation:	$12,785,421
Population:	1,850
Employees:	
Full Time:	10
Part Time:	17
Salaries Paid:	$364,795

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,594,877	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$862	$605	$440
Revenue Collected During FY 14:	$1,570,455	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,245,842	$5,491,101	$2,627,902
Per Capita Revenue:	$849	$812	$637
Per Capita Expenditures:	$673	$769	$619
Revenues over (under) Expenditures:	$324,613	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	154.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,919,490	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,038	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,094,548	$1,648,859	$607,219
Total Unrestricted Net Assets:	$824,942	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$606,333	$8,931,204	$2,656,302
Per Capita Debt:	$328	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,184,225	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$640	$1,598	$1,215
Revenue Collected During FY 14:	$399,947	$2,867,651	$1,249,280
Expenditures During FY 14:	$461,274	$2,739,346	$1,190,005
Per Capita Revenue:	$216	$478	$340
Per Capita Expenditures:	$249	$457	$327
Operating Income (loss):	-$61,327	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	243.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,122,898	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$607	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ladd Village

Unit Code: 006/050/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,347,420
Equalized Assessed Valuation:	$13,844,341
Population:	1,295
Employees:	
Full Time:	6
Part Time:	22
Salaries Paid:	$373,152

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$303,165	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$234	$605	$440
Revenue Collected During FY 14:	$560,239	$5,702,258	$2,724,997
Expenditures During FY 14:	$497,321	$5,491,101	$2,627,902
Per Capita Revenue:	$433	$812	$637
Per Capita Expenditures:	$384	$769	$619
Revenues over (under) Expenditures:	$62,918	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$393,158	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$304	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$409,979	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$22,143	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,516,627	$8,931,204	$2,656,302
Per Capita Debt:	$1,943	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,394,647	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,621	$1,598	$1,215
Revenue Collected During FY 14:	$2,047,692	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,971,309	$2,739,346	$1,190,005
Per Capita Revenue:	$1,581	$478	$340
Per Capita Expenditures:	$1,522	$457	$327
Operating Income (loss):	$76,383	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	176.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,471,030	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,680	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lafayette Village

Unit Code: 087/015/32 **County:** Stark

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$213,950
Equalized Assessed Valuation:	$782,843
Population:	223
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	$11,404

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$50,618	$332,008	$170,045
Per Capita Beginning Fund Balance:	$227	$24,836	$493
Revenue Collected During FY 14:	$61,280	$369,367	$116,057
Expenditures During FY 14:	$64,214	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$288	$94,207	$304
Revenues over (under) Expenditures:	-$2,934	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	74.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,684	$351,006	$180,864
Per Capita Ending Fund Balance:	$214	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$47,684	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$91,258	$609,493	$29,815
Per Capita Debt:	$409	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$135,477	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$608	$79,092	$947
Revenue Collected During FY 14:	$48,218	$321,951	$89,373
Expenditures During FY 14:	$48,977	$319,515	$97,232
Per Capita Revenue:	$216	$78,578	$229
Per Capita Expenditures:	$220	$76,774	$261
Operating Income (loss):	-$759	$2,436	$
Ratio of Retained Earnings to Expenditures:	115.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$56,801	$893,250	$392,538
Per Capita Ending Retained Earnings:	$255	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Barrington Village

Unit Code: 049/080/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,179,657
Equalized Assessed Valuation:	$293,805,648
Population:	4,973
Employees:	
Full Time:	4
Part Time:	8
Salaries Paid:	$347,151

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,399,546	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$281	$605	$440
Revenue Collected During FY 14:	$2,467,444	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,758,990	$5,491,101	$2,627,902
Per Capita Revenue:	$496	$812	$637
Per Capita Expenditures:	$555	$769	$619
Revenues over (under) Expenditures:	-$291,546	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,576,057	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$317	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$324,817	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,334,222	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,835,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,576	$1,369	$683
General Obligation Debt over EAV:	2.67%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,705,789	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$343	$1,598	$1,215
Revenue Collected During FY 14:	$876,054	$2,867,651	$1,249,280
Expenditures During FY 14:	$466,772	$2,739,346	$1,190,005
Per Capita Revenue:	$176	$478	$340
Per Capita Expenditures:	$94	$457	$327
Operating Income (loss):	$409,282	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	453.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,115,071	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$425	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Bluff Village

Unit Code: 049/085/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,882,657
Equalized Assessed Valuation:	$484,263,512
Population:	5,722
Employees:	
Full Time:	41
Part Time:	16
Salaries Paid:	$3,900,915

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,637,983	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$985	$605	$440
Revenue Collected During FY 14:	$10,023,851	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,215,611	$5,491,101	$2,627,902
Per Capita Revenue:	$1,752	$812	$637
Per Capita Expenditures:	$1,611	$769	$619
Revenues over (under) Expenditures:	$808,240	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,169,824	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,078	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,514,622	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,204,894	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,007,015	$8,931,204	$2,656,302
Per Capita Debt:	$875	$1,369	$683
General Obligation Debt over EAV:	0.34%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,158,717	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,076	$1,598	$1,215
Revenue Collected During FY 14:	$1,329,415	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,234,473	$2,739,346	$1,190,005
Per Capita Revenue:	$232	$478	$340
Per Capita Expenditures:	$216	$457	$327
Operating Income (loss):	$94,942	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	498.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,152,942	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,075	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Forest City

Unit Code: 049/090/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$91,651,008
Equalized Assessed Valuation:	$2,253,547,404
Population:	19,375
Employees:	
Full Time:	224
Part Time:	149
Salaries Paid:	$23,026,140

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,116,706	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,245	$605	$440
Revenue Collected During FY 14:	$43,892,791	$5,702,258	$2,724,997
Expenditures During FY 14:	$38,145,543	$5,491,101	$2,627,902
Per Capita Revenue:	$2,265	$812	$637
Per Capita Expenditures:	$1,969	$769	$619
Revenues over (under) Expenditures:	$5,747,248	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	$27,958,387	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,443	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,860,362	$1,648,859	$607,219
Total Unrestricted Net Assets:	$23,689,130	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$55,097,196	$8,931,204	$2,656,302
Per Capita Debt:	$2,844	$1,369	$683
General Obligation Debt over EAV:	1.59%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$45,159,178	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,331	$1,598	$1,215
Revenue Collected During FY 14:	$8,957,709	$2,867,651	$1,249,280
Expenditures During FY 14:	$9,001,491	$2,739,346	$1,190,005
Per Capita Revenue:	$462	$478	$340
Per Capita Expenditures:	$465	$457	$327
Operating Income (loss):	-$43,782	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	502.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$45,212,396	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,334	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lake Ka-Ho Village

Unit Code: 056/063/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$125,855
Equalized Assessed Valuation:	$1,243,162
Population:	240
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$4,339

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$80,715	$332,008	$170,045
Per Capita Beginning Fund Balance:	$336	$24,836	$493
Revenue Collected During FY 14:	$114,432	$369,367	$116,057
Expenditures During FY 14:	$112,503	$363,149	$110,784
Per Capita Revenue:	$477	$93,141	$321
Per Capita Expenditures:	$469	$94,207	$304
Revenues over (under) Expenditures:	$1,929	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	73.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$82,644	$351,006	$180,864
Per Capita Ending Fund Balance:	$344	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$79,145	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Villa Village

Unit Code: 049/095/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,330,261
Equalized Assessed Valuation:	$193,301,952
Population:	8,741
Employees:	
Full Time:	35
Part Time:	9
Salaries Paid:	$2,551,090

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,200,242	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$481	$605	$440
Revenue Collected During FY 14:	$6,156,059	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,693,301	$5,491,101	$2,627,902
Per Capita Revenue:	$704	$812	$637
Per Capita Expenditures:	$651	$769	$619
Revenues over (under) Expenditures:	$462,758	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,683,780	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$536	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$377,162	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,437,393	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,208,097	$8,931,204	$2,656,302
Per Capita Debt:	$481	$1,369	$683
General Obligation Debt over EAV:	1.91%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$19,140,615	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,190	$1,598	$1,215
Revenue Collected During FY 14:	$2,025,126	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,424,599	$2,739,346	$1,190,005
Per Capita Revenue:	$232	$478	$340
Per Capita Expenditures:	$277	$457	$327
Operating Income (loss):	-$399,473	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	772.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,741,142	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,144	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Zurich Village

Unit Code: 049/100/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$47,662,091
Equalized Assessed Valuation:	$756,892,029
Population:	19,984
Employees:	
Full Time:	160
Part Time:	133
Salaries Paid:	$14,179,955

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,561,605	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$529	$605	$440
Revenue Collected During FY 14:	$27,274,843	$5,702,258	$2,724,997
Expenditures During FY 14:	$25,452,361	$5,491,101	$2,627,902
Per Capita Revenue:	$1,365	$812	$637
Per Capita Expenditures:	$1,274	$769	$619
Revenues over (under) Expenditures:	$1,822,482	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	$10,566,725	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$529	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,192,895	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$22,692,562	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$43,755,404	$8,931,204	$2,656,302
Per Capita Debt:	$2,190	$1,369	$683
General Obligation Debt over EAV:	0.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$42,258,461	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,115	$1,598	$1,215
Revenue Collected During FY 14:	$5,243,139	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,799,977	$2,739,346	$1,190,005
Per Capita Revenue:	$262	$478	$340
Per Capita Expenditures:	$240	$457	$327
Operating Income (loss):	$443,162	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	890.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$42,727,914	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,138	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lake-In-The-Hills Village

Unit Code: 063/055/32 **County:** Mchenry

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,888,530
Equalized Assessed Valuation:	$559,768,458
Population:	29,000
Employees:	
Full Time:	116
Part Time:	14
Salaries Paid:	$9,733,633

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,288,500	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$424	$513	$441
Revenue Collected During FY 14:	$16,988,215	$53,021,753	$40,071,062
Expenditures During FY 14:	$17,077,927	$50,940,085	$39,626,744
Per Capita Revenue:	$586	$1,047	$1,013
Per Capita Expenditures:	$589	$1,008	$967
Revenues over (under) Expenditures:	-$89,712	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	67.01%	54.88%	52.77%
Ending Fund Balance for FY 14:	$11,444,050	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$395	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,216,133	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$10,594,215	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,941,155	$81,108,167	$55,205,755
Per Capita Debt:	$136	$1,521	$1,337
General Obligation Debt over EAV:	0.50%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$63,484,238	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,189	$1,355	$1,126
Revenue Collected During FY 14:	$5,786,561	$22,088,329	$13,107,976
Expenditures During FY 14:	$5,240,007	$21,127,660	$12,128,269
Per Capita Revenue:	$200	$418	$307
Per Capita Expenditures:	$181	$399	$297
Operating Income (loss):	$546,554	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	1221.96%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$64,030,792	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,208	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lakemoor Village

Unit Code: 063/065/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,044,450
Equalized Assessed Valuation:	$112,344,262
Population:	6,017
Employees:	
Full Time:	17
Part Time:	27
Salaries Paid:	$1,713,093

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,188,288	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$862	$605	$440
Revenue Collected During FY 14:	$5,192,737	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,761,202	$5,491,101	$2,627,902
Per Capita Revenue:	$863	$812	$637
Per Capita Expenditures:	$957	$769	$619
Revenues over (under) Expenditures:	-$568,465	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	102.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,917,160	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$983	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,214,939	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,647,518	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,830,306	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$803	$1,598	$1,215
Revenue Collected During FY 14:	$326,156	$2,867,651	$1,249,280
Expenditures During FY 14:	$380,414	$2,739,346	$1,190,005
Per Capita Revenue:	$54	$478	$340
Per Capita Expenditures:	$63	$457	$327
Operating Income (loss):	-$54,258	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	914.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,478,711	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$578	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lakewood Village

Unit Code: 063/070/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,980,501
Equalized Assessed Valuation:	$150,204,265
Population:	3,811
Employees:	
Full Time:	18
Part Time:	32
Salaries Paid:	$1,540,047

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,651,031	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$696	$605	$440
Revenue Collected During FY 14:	$3,115,347	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,005,472	$5,491,101	$2,627,902
Per Capita Revenue:	$817	$812	$637
Per Capita Expenditures:	$789	$769	$619
Revenues over (under) Expenditures:	$109,875	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	91.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,760,906	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$724	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,475,589	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,226,476	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,712,547	$8,931,204	$2,656,302
Per Capita Debt:	$2,286	$1,369	$683
General Obligation Debt over EAV:	0.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,181,703	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,771	$1,598	$1,215
Revenue Collected During FY 14:	$2,804,106	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,954,488	$2,739,346	$1,190,005
Per Capita Revenue:	$736	$478	$340
Per Capita Expenditures:	$775	$457	$327
Operating Income (loss):	-$150,382	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	607.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$17,949,251	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,710	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lanark City

Unit Code: 008/015/30 **County:** Carroll

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,163,602
Equalized Assessed Valuation:	$14,162,779
Population:	1,457
Employees:	
Full Time:	5
Part Time:	8
Salaries Paid:	$366,486

Blended Component Units

Number Submitted = 2

City Cemetary
City Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,013,033	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$695	$605	$440
Revenue Collected During FY 14:	$923,119	$5,702,258	$2,724,997
Expenditures During FY 14:	$857,001	$5,491,101	$2,627,902
Per Capita Revenue:	$634	$812	$637
Per Capita Expenditures:	$588	$769	$619
Revenues over (under) Expenditures:	$66,118	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	125.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,079,151	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$741	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$678,126	$1,648,859	$607,219
Total Unrestricted Net Assets:	$478,389	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$116,235	$8,931,204	$2,656,302
Per Capita Debt:	$80	$1,369	$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,592,215	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,779	$1,598	$1,215
Revenue Collected During FY 14:	$576,869	$2,867,651	$1,249,280
Expenditures During FY 14:	$583,428	$2,739,346	$1,190,005
Per Capita Revenue:	$396	$478	$340
Per Capita Expenditures:	$400	$457	$327
Operating Income (loss):	-$6,559	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	443.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,585,656	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,775	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lansing Village

Unit Code: 016/305/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,320,841
Equalized Assessed Valuation:	$381,638,640
Population:	28,508
Employees:	
Full Time:	166
Part Time:	129
Salaries Paid:	$11,405,469

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,868,144	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$171	$513	$441
Revenue Collected During FY 14:	$24,870,791	$53,021,753	$40,071,062
Expenditures During FY 14:	$24,537,284	$50,940,085	$39,626,744
Per Capita Revenue:	$872	$1,047	$1,013
Per Capita Expenditures:	$861	$1,008	$967
Revenues over (under) Expenditures:	$333,507	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	24.60%	54.88%	52.77%
Ending Fund Balance for FY 14:	$6,037,213	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$212	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,543,604	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$1,650,027	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$28,231,838	$81,108,167	$55,205,755
Per Capita Debt:	$990	$1,521	$1,337
General Obligation Debt over EAV:	4.72%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,894,369	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$943	$1,355	$1,126
Revenue Collected During FY 14:	$7,961,055	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,144,399	$21,127,660	$12,128,269
Per Capita Revenue:	$279	$418	$307
Per Capita Expenditures:	$251	$399	$297
Operating Income (loss):	$816,656	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	390.54%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$27,901,747	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$979	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Latham Village

Unit Code: 054/035/32 **County:** Logan

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$286,500
Equalized Assessed Valuation:	$2,564,714
Population:	378
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$33,314

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$362,262	$332,008	$170,045
Per Capita Beginning Fund Balance:	$958	$24,836	$493
Revenue Collected During FY 14:	$107,713	$369,367	$116,057
Expenditures During FY 14:	$85,905	$363,149	$110,784
Per Capita Revenue:	$285	$93,141	$321
Per Capita Expenditures:	$227	$94,207	$304
Revenues over (under) Expenditures:	$21,808	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	447.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$384,070	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,016	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,727	$123,269	$26,022
Total Unrestricted Net Assets:	$378,343	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$186,267	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$493	$79,092	$947
Revenue Collected During FY 14:	$79,819	$321,951	$89,373
Expenditures During FY 14:	$75,210	$319,515	$97,232
Per Capita Revenue:	$211	$78,578	$229
Per Capita Expenditures:	$199	$76,774	$261
Operating Income (loss):	$4,609	$2,436	$
Ratio of Retained Earnings to Expenditures:	253.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$190,876	$893,250	$392,538
Per Capita Ending Retained Earnings:	$505	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lawrenceville City

Unit Code: 051/020/30 **County:** Lawrence

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,000,000
Equalized Assessed Valuation:	$22,982,590
Population:	4,348
Employees:	
Full Time:	28
Part Time:	4
Salaries Paid:	$1,530,626

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,136,902	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$261	$605	$440
Revenue Collected During FY 14:	$3,849,989	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,639,681	$5,491,101	$2,627,902
Per Capita Revenue:	$885	$812	$637
Per Capita Expenditures:	$837	$769	$619
Revenues over (under) Expenditures:	$210,308	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,358,907	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$313	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,618,913	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$260,006	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,900,910	$8,931,204	$2,656,302
Per Capita Debt:	$1,817	$1,369	$683
General Obligation Debt over EAV:	1.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,685,417	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,998	$1,598	$1,215
Revenue Collected During FY 14:	$1,886,205	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,689,854	$2,739,346	$1,190,005
Per Capita Revenue:	$434	$478	$340
Per Capita Expenditures:	$389	$457	$327
Operating Income (loss):	$196,351	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	524.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,870,071	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,040	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leaf River Village

Unit Code: 071/035/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$346,916
Equalized Assessed Valuation:	$4,629,237
Population:	443
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$80,974

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$181,227	$332,008	$170,045
Per Capita Beginning Fund Balance:	$409	$24,836	$493
Revenue Collected During FY 14:	$168,321	$369,367	$116,057
Expenditures During FY 14:	$173,783	$363,149	$110,784
Per Capita Revenue:	$380	$93,141	$321
Per Capita Expenditures:	$392	$94,207	$304
Revenues over (under) Expenditures:	-$5,462	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	101.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$175,765	$351,006	$180,864
Per Capita Ending Fund Balance:	$397	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93,701	$123,269	$26,022
Total Unrestricted Net Assets:	$81,008	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,104,000	$609,493	$29,815
Per Capita Debt:	$2,492	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$743,772	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,679	$79,092	$947
Revenue Collected During FY 14:	$150,246	$321,951	$89,373
Expenditures During FY 14:	$226,170	$319,515	$97,232
Per Capita Revenue:	$339	$78,578	$229
Per Capita Expenditures:	$511	$76,774	$261
Operating Income (loss):	-$75,924	$2,436	$
Ratio of Retained Earnings to Expenditures:	295.29%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$667,848	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,508	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lebanon City

Unit Code: 088/075/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$4,263,613
Equalized Assessed Valuation:	$54,094,781
Population:	4,418
Employees:	
Full Time:	21
Part Time:	2
Salaries Paid:	$1,171,557

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$822,531	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$186	$605	$440
Revenue Collected During FY 14:	$1,961,630	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,012,679	$5,491,101	$2,627,902
Per Capita Revenue:	$444	$812	$637
Per Capita Expenditures:	$456	$769	$619
Revenues over (under) Expenditures:	-$51,049	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	38.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$768,903	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$174	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$308,452	$1,648,859	$607,219
Total Unrestricted Net Assets:	$460,451	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$897,409	$8,931,204	$2,656,302
Per Capita Debt:	$203	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,319,322	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$978	$1,598	$1,215
Revenue Collected During FY 14:	$1,298,853	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,430,612	$2,739,346	$1,190,005
Per Capita Revenue:	$294	$478	$340
Per Capita Expenditures:	$324	$457	$327
Operating Income (loss):	-$131,759	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	292.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,190,142	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$948	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lee Village

Unit Code: 019/040/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$611,400
Equalized Assessed Valuation:	$2,244,352
Population:	337
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$47,589

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$180,315	$332,008	$170,045
Per Capita Beginning Fund Balance:	$535	$24,836	$493
Revenue Collected During FY 14:	$118,682	$369,367	$116,057
Expenditures During FY 14:	$90,198	$363,149	$110,784
Per Capita Revenue:	$352	$93,141	$321
Per Capita Expenditures:	$268	$94,207	$304
Revenues over (under) Expenditures:	$28,484	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	231.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$208,799	$351,006	$180,864
Per Capita Ending Fund Balance:	$620	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,354	$123,269	$26,022
Total Unrestricted Net Assets:	$172,444	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,699	$609,493	$29,815
Per Capita Debt:	$41	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$124,615	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$370	$79,092	$947
Revenue Collected During FY 14:	$130,269	$321,951	$89,373
Expenditures During FY 14:	$89,836	$319,515	$97,232
Per Capita Revenue:	$387	$78,578	$229
Per Capita Expenditures:	$267	$76,774	$261
Operating Income (loss):	$40,433	$2,436	$
Ratio of Retained Earnings to Expenditures:	183.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$165,048	$893,250	$392,538
Per Capita Ending Retained Earnings:	$490	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leland Village

Unit Code: 050/040/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$997,522
Equalized Assessed Valuation:	$17,175,929
Population:	977
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$190,009

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$230,589	$332,008	$170,045
Per Capita Beginning Fund Balance:	$236	$24,836	$493
Revenue Collected During FY 14:	$421,524	$369,367	$116,057
Expenditures During FY 14:	$480,791	$363,149	$110,784
Per Capita Revenue:	$431	$93,141	$321
Per Capita Expenditures:	$492	$94,207	$304
Revenues over (under) Expenditures:	-$59,267	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	30.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$145,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$149	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$74,215	$123,269	$26,022
Total Unrestricted Net Assets:	$109,384	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$622,915	$609,493	$29,815
Per Capita Debt:	$638	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$364,469	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$373	$79,092	$947
Revenue Collected During FY 14:	$163,402	$321,951	$89,373
Expenditures During FY 14:	$176,363	$319,515	$97,232
Per Capita Revenue:	$167	$78,578	$229
Per Capita Expenditures:	$181	$76,774	$261
Operating Income (loss):	-$12,961	$2,436	$
Ratio of Retained Earnings to Expenditures:	214.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$377,460	$893,250	$392,538
Per Capita Ending Retained Earnings:	$386	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Leland Grove City

Unit Code: 083/065/30 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$1,162,703
Equalized Assessed Valuation:	$50,969,680
Population:	1,503
Employees:	
Full Time:	8
Part Time:	6
Salaries Paid:	$379,381

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$510,911	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$340	$605	$440
Revenue Collected During FY 14:	$947,281	$5,702,258	$2,724,997
Expenditures During FY 14:	$827,239	$5,491,101	$2,627,902
Per Capita Revenue:	$630	$812	$637
Per Capita Expenditures:	$550	$769	$619
Revenues over (under) Expenditures:	$120,042	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	76.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$630,953	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$420	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$361,456	$1,648,859	$607,219
Total Unrestricted Net Assets:	$269,497	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,800	$8,931,204	$2,656,302
Per Capita Debt:	$13	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lemont Village

Unit Code: 016/310/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,369,560
Equalized Assessed Valuation:	$555,635,910
Population:	16,000
Employees:	
Full Time:	73
Part Time:	66
Salaries Paid:	$5,449,923

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,029,278	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$189	$605	$440
Revenue Collected During FY 14:	$9,498,244	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,747,375	$5,491,101	$2,627,902
Per Capita Revenue:	$594	$812	$637
Per Capita Expenditures:	$609	$769	$619
Revenues over (under) Expenditures:	-$249,131	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	28.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,729,820	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$171	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,056,392	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$5,820,933	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,182,566	$8,931,204	$2,656,302
Per Capita Debt:	$2,199	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$44,322,033	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,770	$1,598	$1,215
Revenue Collected During FY 14:	$4,951,372	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,811,388	$2,739,346	$1,190,005
Per Capita Revenue:	$309	$478	$340
Per Capita Expenditures:	$301	$457	$327
Operating Income (loss):	$139,984	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	922.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$44,382,017	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,774	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lena Village

Unit Code: 089/035/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,841,880
Equalized Assessed Valuation:	$39,452,961
Population:	2,912
Employees:	
Full Time:	10
Part Time:	26
Salaries Paid:	$588,740

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,894,969	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,338	$605	$440
Revenue Collected During FY 14:	$1,690,412	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,454,629	$5,491,101	$2,627,902
Per Capita Revenue:	$580	$812	$637
Per Capita Expenditures:	$500	$769	$619
Revenues over (under) Expenditures:	$235,783	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	283.97%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,130,752	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,419	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,437,090	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,734,792	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,167,227	$8,931,204	$2,656,302
Per Capita Debt:	$1,774	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,442,964	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$839	$1,598	$1,215
Revenue Collected During FY 14:	$1,027,500	$2,867,651	$1,249,280
Expenditures During FY 14:	$822,892	$2,739,346	$1,190,005
Per Capita Revenue:	$353	$478	$340
Per Capita Expenditures:	$283	$457	$327
Operating Income (loss):	$204,608	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	321.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,647,572	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$909	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lenzburg Village

Unit Code: 088/080/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$382,756
Equalized Assessed Valuation:	$4,197,503
Population:	535
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$81,727

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$147,858	$332,008	$170,045
Per Capita Beginning Fund Balance:	$276	$24,836	$493
Revenue Collected During FY 14:	$147,042	$369,367	$116,057
Expenditures During FY 14:	$186,019	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$348	$94,207	$304
Revenues over (under) Expenditures:	-$38,977	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	81.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$150,837	$351,006	$180,864
Per Capita Ending Fund Balance:	$282	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$57,774	$123,269	$26,022
Total Unrestricted Net Assets:	$103,595	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,021	$609,493	$29,815
Per Capita Debt:	$8	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$808,975	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,512	$79,092	$947
Revenue Collected During FY 14:	$139,957	$321,951	$89,373
Expenditures During FY 14:	$136,238	$319,515	$97,232
Per Capita Revenue:	$262	$78,578	$229
Per Capita Expenditures:	$255	$76,774	$261
Operating Income (loss):	$3,719	$2,436	$
Ratio of Retained Earnings to Expenditures:	568.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$775,037	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,449	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leonore Village

Unit Code: 050/045/32 **County:** Lasalle

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $69,993

Equalized Assessed Valuation: $982,546

Population: 160

Employees:

Full Time:

Part Time: 11

Salaries Paid: $11,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,099	$332,008	$170,045
Per Capita Beginning Fund Balance:	$351	$24,836	$493
Revenue Collected During FY 14:	$48,500	$369,367	$116,057
Expenditures During FY 14:	$32,228	$363,149	$110,784
Per Capita Revenue:	$303	$93,141	$321
Per Capita Expenditures:	$201	$94,207	$304
Revenues over (under) Expenditures:	$16,272	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	224.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	$72,371	$351,006	$180,864
Per Capita Ending Fund Balance:	$452	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$72,371	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$44,363	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$277	$79,092	$947
Revenue Collected During FY 14:	$19,643	$321,951	$89,373
Expenditures During FY 14:	$16,688	$319,515	$97,232
Per Capita Revenue:	$123	$78,578	$229
Per Capita Expenditures:	$104	$76,774	$261
Operating Income (loss):	$2,955	$2,436	$
Ratio of Retained Earnings to Expenditures:	283.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$47,318	$893,250	$392,538
Per Capita Ending Retained Earnings:	$296	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lerna Village

Unit Code: 015/025/32 **County:** Coles

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$184,548
Equalized Assessed Valuation:	$1,478,093
Population:	286
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$28,486

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,500	$332,008	$170,045
Per Capita Beginning Fund Balance:	$170	$24,836	$493
Revenue Collected During FY 14:	$56,327	$369,367	$116,057
Expenditures During FY 14:	$58,536	$363,149	$110,784
Per Capita Revenue:	$197	$93,141	$321
Per Capita Expenditures:	$205	$94,207	$304
Revenues over (under) Expenditures:	-$2,209	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	79.08%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,291	$351,006	$180,864
Per Capita Ending Fund Balance:	$162	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,539	$123,269	$26,022
Total Unrestricted Net Assets:	$24,617	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,894	$609,493	$29,815
Per Capita Debt:	$56	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$56,346	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$197	$79,092	$947
Revenue Collected During FY 14:	$52,519	$321,951	$89,373
Expenditures During FY 14:	$52,429	$319,515	$97,232
Per Capita Revenue:	$184	$78,578	$229
Per Capita Expenditures:	$183	$76,774	$261
Operating Income (loss):	$90	$2,436	$
Ratio of Retained Earnings to Expenditures:	107.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$56,436	$893,250	$392,538
Per Capita Ending Retained Earnings:	$197	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Leroy City

Unit Code: 064/080/30 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,763,030
Equalized Assessed Valuation:	$53,162,129
Population:	3,585
Employees:	
Full Time:	21
Part Time:	39
Salaries Paid:	$1,056,153

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,931,901	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$818	$605	$440
Revenue Collected During FY 14:	$2,760,549	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,261,978	$5,491,101	$2,627,902
Per Capita Revenue:	$770	$812	$637
Per Capita Expenditures:	$631	$769	$619
Revenues over (under) Expenditures:	$498,571	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	145.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,283,529	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$916	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,780,447	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,141,692	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,112,732	$8,931,204	$2,656,302
Per Capita Debt:	$1,426	$1,369	$683
General Obligation Debt over EAV:	5.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,963,121	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,105	$1,598	$1,215
Revenue Collected During FY 14:	$2,057,598	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,480,951	$2,739,346	$1,190,005
Per Capita Revenue:	$574	$478	$340
Per Capita Expenditures:	$413	$457	$327
Operating Income (loss):	$576,647	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	310.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,594,768	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,282	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lewistown City

Unit Code: 029/065/30 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,116,700
Equalized Assessed Valuation:	$15,551,405
Population:	2,448
Employees:	
Full Time:	11
Part Time:	36
Salaries Paid:	$506,223

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$827,975	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$338	$605	$440
Revenue Collected During FY 14:	$986,551	$5,702,258	$2,724,997
Expenditures During FY 14:	$930,979	$5,491,101	$2,627,902
Per Capita Revenue:	$403	$812	$637
Per Capita Expenditures:	$380	$769	$619
Revenues over (under) Expenditures:	$55,572	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$864,815	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$353	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$877,687	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$674,238	$8,931,204	$2,656,302
Per Capita Debt:	$275	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,528,525	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$624	$1,598	$1,215
Revenue Collected During FY 14:	$666,167	$2,867,651	$1,249,280
Expenditures During FY 14:	$543,906	$2,739,346	$1,190,005
Per Capita Revenue:	$272	$478	$340
Per Capita Expenditures:	$222	$457	$327
Operating Income (loss):	$122,261	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	303.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,650,786	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$674	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lexington City

Unit Code: 064/085/30 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,453,800
Equalized Assessed Valuation:	$28,814,153
Population:	2,060
Employees:	
Full Time:	5
Part Time:	16
Salaries Paid:	$256,234

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,065,347	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$517	$605	$440
Revenue Collected During FY 14:	$2,908,165	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,656,381	$5,491,101	$2,627,902
Per Capita Revenue:	$1,412	$812	$637
Per Capita Expenditures:	$1,290	$769	$619
Revenues over (under) Expenditures:	$251,784	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,089,015	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$529	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$164,101	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,463,839	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,755,953	$8,931,204	$2,656,302
Per Capita Debt:	$4,250	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,271,274	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,471	$1,598	$1,215
Revenue Collected During FY 14:	$667,230	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,418,018	$2,739,346	$1,190,005
Per Capita Revenue:	$324	$478	$340
Per Capita Expenditures:	$688	$457	$327
Operating Income (loss):	-$750,788	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	758.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,748,602	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,218	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Liberty Village

Unit Code: 001/040/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$549,530
Equalized Assessed Valuation:	$5,375,340
Population:	516
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	$64,739

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$341,542	$332,008	$170,045
Per Capita Beginning Fund Balance:	$662	$24,836	$493
Revenue Collected During FY 14:	$187,798	$369,367	$116,057
Expenditures During FY 14:	$142,983	$363,149	$110,784
Per Capita Revenue:	$364	$93,141	$321
Per Capita Expenditures:	$277	$94,207	$304
Revenues over (under) Expenditures:	$44,815	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	270.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	$386,357	$351,006	$180,864
Per Capita Ending Fund Balance:	$749	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,634	$123,269	$26,022
Total Unrestricted Net Assets:	$305,521	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,159,542	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,247	$79,092	$947
Revenue Collected During FY 14:	$134,317	$321,951	$89,373
Expenditures During FY 14:	$110,229	$319,515	$97,232
Per Capita Revenue:	$260	$78,578	$229
Per Capita Expenditures:	$214	$76,774	$261
Operating Income (loss):	$24,088	$2,436	$
Ratio of Retained Earnings to Expenditures:	1073.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,183,630	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,294	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Libertyville Village

Unit Code: 049/105/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$50,098,730
Equalized Assessed Valuation:	$1,043,396,255
Population:	20,315
Employees:	
Full Time:	161
Part Time:	276
Salaries Paid:	$14,683,224

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,212,820	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$601	$605	$440
Revenue Collected During FY 14:	$26,540,217	$5,702,258	$2,724,997
Expenditures During FY 14:	$23,621,241	$5,491,101	$2,627,902
Per Capita Revenue:	$1,306	$812	$637
Per Capita Expenditures:	$1,163	$769	$619
Revenues over (under) Expenditures:	$2,918,976	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	54.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,968,766	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$638	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,790,541	$1,648,859	$607,219
Total Unrestricted Net Assets:	$14,714,283	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$41,166,913	$8,931,204	$2,656,302
Per Capita Debt:	$2,026	$1,369	$683
General Obligation Debt over EAV:	3.91%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,851,797	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$928	$1,598	$1,215
Revenue Collected During FY 14:	$10,901,036	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,347,162	$2,739,346	$1,190,005
Per Capita Revenue:	$537	$478	$340
Per Capita Expenditures:	$559	$457	$327
Operating Income (loss):	-$446,126	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	180.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$20,532,796	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,011	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lily Lake Village

Unit Code: 045/057/32 **County:** Kane

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $503,940

Equalized Assessed Valuation: $33,843,763

Population: 1,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: $13,572

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$731,928	$332,008	$170,045
Per Capita Beginning Fund Balance:	$732	$24,836	$493
Revenue Collected During FY 14:	$336,953	$369,367	$116,057
Expenditures During FY 14:	$262,949	$363,149	$110,784
Per Capita Revenue:	$337	$93,141	$321
Per Capita Expenditures:	$263	$94,207	$304
Revenues over (under) Expenditures:	$74,004	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	266.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	$701,703	$351,006	$180,864
Per Capita Ending Fund Balance:	$702	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$320,478	$123,269	$26,022
Total Unrestricted Net Assets:	$444,275	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lima Village

Unit Code: 001/045/32 **County:** Adams

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $32,310

Equalized Assessed Valuation: $1,158,630

Population: 125

Employees:

Full Time:

Part Time: 1

Salaries Paid: $3,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$108,967	$332,008	$170,045
Per Capita Beginning Fund Balance:	$872	$24,836	$493
Revenue Collected During FY 14:	$29,454	$369,367	$116,057
Expenditures During FY 14:	$15,394	$363,149	$110,784
Per Capita Revenue:	$236	$93,141	$321
Per Capita Expenditures:	$123	$94,207	$304
Revenues over (under) Expenditures:	$14,060	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	794.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$122,374	$351,006	$180,864
Per Capita Ending Fund Balance:	$979	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$14,116	$6,426	$
Total Unreserved Funds:	$108,258	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$128,335	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,027	$79,092	$947
Revenue Collected During FY 14:	$20,776	$321,951	$89,373
Expenditures During FY 14:	$32,577	$319,515	$97,232
Per Capita Revenue:	$166	$78,578	$229
Per Capita Expenditures:	$261	$76,774	$261
Operating Income (loss):	-$11,801	$2,436	$
Ratio of Retained Earnings to Expenditures:	359.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$117,187	$893,250	$392,538
Per Capita Ending Retained Earnings:	$937	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Limestone Village

Unit Code: 046/095/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$450,765
Equalized Assessed Valuation:	$26,530,496
Population:	1,600
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$54,806

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$637,591	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$398	$605	$440
Revenue Collected During FY 14:	$403,692	$5,702,258	$2,724,997
Expenditures During FY 14:	$358,282	$5,491,101	$2,627,902
Per Capita Revenue:	$252	$812	$637
Per Capita Expenditures:	$224	$769	$619
Revenues over (under) Expenditures:	$45,410	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	190.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	$683,001	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$427	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$307,210	$1,648,859	$607,219
Total Unrestricted Net Assets:	$375,791	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincoln City

Unit Code: 054/040/30 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,899,390
Equalized Assessed Valuation:	$145,467,019
Population:	14,504
Employees:	
Full Time:	77
Part Time:	35
Salaries Paid:	$3,659,467

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,148,548	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$355	$605	$440
Revenue Collected During FY 14:	$7,970,572	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,304,004	$5,491,101	$2,627,902
Per Capita Revenue:	$550	$812	$637
Per Capita Expenditures:	$573	$769	$619
Revenues over (under) Expenditures:	-$333,432	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	53.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,402,464	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$304	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$763,380	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,440,117	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,301,064	$8,931,204	$2,656,302
Per Capita Debt:	$434	$1,369	$683
General Obligation Debt over EAV:	0.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,518,979	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$174	$1,598	$1,215
Revenue Collected During FY 14:	$2,892,371	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,416,496	$2,739,346	$1,190,005
Per Capita Revenue:	$199	$478	$340
Per Capita Expenditures:	$167	$457	$327
Operating Income (loss):	$475,875	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	123.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,994,854	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$206	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincolnshire Village

Unit Code: 049/110/32 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$30,562,200
Equalized Assessed Valuation:	$563,549,256
Population:	7,275
Employees:	
Full Time:	59
Part Time:	6
Salaries Paid:	$5,234,565

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,523,764	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,721	$605	$440
Revenue Collected During FY 14:	$12,642,654	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,958,228	$5,491,101	$2,627,902
Per Capita Revenue:	$1,738	$812	$637
Per Capita Expenditures:	$1,369	$769	$619
Revenues over (under) Expenditures:	$2,684,426	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	112.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,204,909	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,540	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,417,163	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,186,169	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,285,070	$8,931,204	$2,656,302
Per Capita Debt:	$2,101	$1,369	$683
General Obligation Debt over EAV:	2.32%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,209,959	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,252	$1,598	$1,215
Revenue Collected During FY 14:	$4,006,944	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,501,426	$2,739,346	$1,190,005
Per Capita Revenue:	$551	$478	$340
Per Capita Expenditures:	$756	$457	$327
Operating Income (loss):	-$1,494,482	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	677.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$37,285,369	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,125	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincolnwood Village

Unit Code: 016/315/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,308,458
Equalized Assessed Valuation:	$573,306,864
Population:	12,590
Employees:	
Full Time:	91
Part Time:	10
Salaries Paid:	$8,075,165

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,976,713	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,746	$605	$440
Revenue Collected During FY 14:	$21,718,436	$5,702,258	$2,724,997
Expenditures During FY 14:	$20,783,181	$5,491,101	$2,627,902
Per Capita Revenue:	$1,725	$812	$637
Per Capita Expenditures:	$1,651	$769	$619
Revenues over (under) Expenditures:	$935,255	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	110.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$22,928,576	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,821	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,353,691	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,402,780	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,013,358	$8,931,204	$2,656,302
Per Capita Debt:	$716	$1,369	$683
General Obligation Debt over EAV:	0.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,666,252	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$688	$1,598	$1,215
Revenue Collected During FY 14:	$4,182,422	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,012,613	$2,739,346	$1,190,005
Per Capita Revenue:	$332	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	$169,809	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	215.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,636,061	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$686	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lindenhurst Village

Unit Code: 049/115/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,138,868
Equalized Assessed Valuation:	$317,922,186
Population:	14,462
Employees:	
Full Time:	37
Part Time:	31
Salaries Paid:	$3,252,647

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,747,118	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$328	$605	$440
Revenue Collected During FY 14:	$4,433,265	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,644,649	$5,491,101	$2,627,902
Per Capita Revenue:	$307	$812	$637
Per Capita Expenditures:	$321	$769	$619
Revenues over (under) Expenditures:	-$211,384	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	85.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,954,624	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$273	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,815,206	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,264,921	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,084,189	$8,931,204	$2,656,302
Per Capita Debt:	$282	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,493,187	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,763	$1,598	$1,215
Revenue Collected During FY 14:	$4,436,972	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,739,584	$2,739,346	$1,190,005
Per Capita Revenue:	$307	$478	$340
Per Capita Expenditures:	$328	$457	$327
Operating Income (loss):	-$302,612	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	530.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$25,127,025	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,737	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lisbon Village

Unit Code: 047/010/32 **County:** Kendall

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $441,000

Equalized Assessed Valuation: $5,021,020

Population: 285

Employees:

Full Time:

Part Time: 5

Salaries Paid: $27,919

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$334,733	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,175	$24,836	$493
Revenue Collected During FY 14:	$284,779	$369,367	$116,057
Expenditures During FY 14:	$179,751	$363,149	$110,784
Per Capita Revenue:	$999	$93,141	$321
Per Capita Expenditures:	$631	$94,207	$304
Revenues over (under) Expenditures:	$105,028	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	244.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$439,761	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,543	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,804	$123,269	$26,022
Total Unrestricted Net Assets:	$428,957	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lisle Village

Unit Code: 022/070/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$74,685,250
Equalized Assessed Valuation:	$916,016,855
Population:	22,390
Employees:	
Full Time:	96
Part Time:	24
Salaries Paid:	$7,762,593

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,814,169	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$796	$605	$440
Revenue Collected During FY 14:	$17,732,088	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,665,211	$5,491,101	$2,627,902
Per Capita Revenue:	$792	$812	$637
Per Capita Expenditures:	$655	$769	$619
Revenues over (under) Expenditures:	$3,066,877	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	112.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$16,472,091	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$736	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,566,750	$1,648,859	$607,219
Total Unrestricted Net Assets:	$15,723,075	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,031,585	$8,931,204	$2,656,302
Per Capita Debt:	$269	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$40,931,383	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,828	$1,598	$1,215
Revenue Collected During FY 14:	$5,426,505	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,082,451	$2,739,346	$1,190,005
Per Capita Revenue:	$242	$478	$340
Per Capita Expenditures:	$272	$457	$327
Operating Income (loss):	-$655,946	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	666.92%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$40,565,335	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,812	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Litchfield City

Unit Code: 068/055/30 **County:** Montgomery

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $12,587,421

Equalized Assessed Valuation: $85,113,513

Population: 6,816

Employees:

Full Time: 66

Part Time: 5

Salaries Paid: $3,518,950

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,863,439	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,154	$605	$440
Revenue Collected During FY 14:	$9,146,320	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,825,377	$5,491,101	$2,627,902
Per Capita Revenue:	$1,342	$812	$637
Per Capita Expenditures:	$1,148	$769	$619
Revenues over (under) Expenditures:	$1,320,943	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,374,382	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,229	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,858,297	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,413,839	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,453,988	$8,931,204	$2,656,302
Per Capita Debt:	$2,267	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,909,059	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,747	$1,598	$1,215
Revenue Collected During FY 14:	$2,923,636	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,637,970	$2,739,346	$1,190,005
Per Capita Revenue:	$429	$478	$340
Per Capita Expenditures:	$534	$457	$327
Operating Income (loss):	-$714,334	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	338.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,327,593	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,809	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Little York Village

Unit Code: 094/020/32 **County:** Warren

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$196,945
Equalized Assessed Valuation:	$1,797,730
Population:	331
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$10,064

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$197,586	$332,008	$170,045
Per Capita Beginning Fund Balance:	$597	$24,836	$493
Revenue Collected During FY 14:	$81,624	$369,367	$116,057
Expenditures During FY 14:	$69,508	$363,149	$110,784
Per Capita Revenue:	$247	$93,141	$321
Per Capita Expenditures:	$210	$94,207	$304
Revenues over (under) Expenditures:	$12,116	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	301.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$209,702	$351,006	$180,864
Per Capita Ending Fund Balance:	$634	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,662	$123,269	$26,022
Total Unrestricted Net Assets:	$128,040	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$559,418	$609,493	$29,815
Per Capita Debt:	$1,690	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,187,111	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,586	$79,092	$947
Revenue Collected During FY 14:	$98,112	$321,951	$89,373
Expenditures During FY 14:	$109,439	$319,515	$97,232
Per Capita Revenue:	$296	$78,578	$229
Per Capita Expenditures:	$331	$76,774	$261
Operating Income (loss):	-$11,327	$2,436	$
Ratio of Retained Earnings to Expenditures:	1074.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,175,784	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,552	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Littleton Village

Unit Code: 084/020/32 **County:** Schuyler

Fiscal Year End:	5/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$69,979
Equalized Assessed Valuation:	$102,524,317
Population:	200
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$166,711	$332,008	$170,045
Per Capita Beginning Fund Balance:	$834	$24,836	$493
Revenue Collected During FY 14:	$34,134	$369,367	$116,057
Expenditures During FY 14:	$69,979	$363,149	$110,784
Per Capita Revenue:	$171	$93,141	$321
Per Capita Expenditures:	$350	$94,207	$304
Revenues over (under) Expenditures:	-$35,845	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	187.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$130,866	$351,006	$180,864
Per Capita Ending Fund Balance:	$654	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$173,069	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Liverpool Village

Unit Code: 029/070/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$30,000
Equalized Assessed Valuation:	$459,061
Population:	129
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$4,159

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$78,166	$332,008	$170,045
Per Capita Beginning Fund Balance:	$606	$24,836	$493
Revenue Collected During FY 14:	$68,451	$369,367	$116,057
Expenditures During FY 14:	$29,635	$363,149	$110,784
Per Capita Revenue:	$531	$93,141	$321
Per Capita Expenditures:	$230	$94,207	$304
Revenues over (under) Expenditures:	$38,816	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	394.74%	257.35%	167.68%
Ending Fund Balance for FY 14:	$116,982	$351,006	$180,864
Per Capita Ending Fund Balance:	$907	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$116,982	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Livingston Village

Unit Code: 057/070/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,214,138
Equalized Assessed Valuation:	$6,232,904
Population:	858
Employees:	
Full Time:	2
Part Time:	6
Salaries Paid:	$117,900

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$190,071	$332,008	$170,045
Per Capita Beginning Fund Balance:	$222	$24,836	$493
Revenue Collected During FY 14:	$247,024	$369,367	$116,057
Expenditures During FY 14:	$198,544	$363,149	$110,784
Per Capita Revenue:	$288	$93,141	$321
Per Capita Expenditures:	$231	$94,207	$304
Revenues over (under) Expenditures:	$48,480	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	120.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$238,551	$351,006	$180,864
Per Capita Ending Fund Balance:	$278	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,110	$123,269	$26,022
Total Unrestricted Net Assets:	$193,441	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$54,000	$609,493	$29,815
Per Capita Debt:	$63	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$107,068	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$125	$79,092	$947
Revenue Collected During FY 14:	$591,464	$321,951	$89,373
Expenditures During FY 14:	$262,503	$319,515	$97,232
Per Capita Revenue:	$689	$78,578	$229
Per Capita Expenditures:	$306	$76,774	$261
Operating Income (loss):	$328,961	$2,436	$
Ratio of Retained Earnings to Expenditures:	183.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$481,470	$893,250	$392,538
Per Capita Ending Retained Earnings:	$561	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loami Village

Unit Code: 083/070/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$653,000
Equalized Assessed Valuation:	$6,346,033
Population:	890
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$199,477

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$501,954	$332,008	$170,045
Per Capita Beginning Fund Balance:	$564	$24,836	$493
Revenue Collected During FY 14:	$293,207	$369,367	$116,057
Expenditures During FY 14:	$255,393	$363,149	$110,784
Per Capita Revenue:	$329	$93,141	$321
Per Capita Expenditures:	$287	$94,207	$304
Revenues over (under) Expenditures:	$37,814	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	211.35%	257.35%	167.68%
Ending Fund Balance for FY 14:	$539,768	$351,006	$180,864
Per Capita Ending Fund Balance:	$606	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$82,617	$123,269	$26,022
Total Unrestricted Net Assets:	$557,335	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$132,506	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$149	$79,092	$947
Revenue Collected During FY 14:	$306,367	$321,951	$89,373
Expenditures During FY 14:	$392,283	$319,515	$97,232
Per Capita Revenue:	$344	$78,578	$229
Per Capita Expenditures:	$441	$76,774	$261
Operating Income (loss):	-$85,916	$2,436	$
Ratio of Retained Earnings to Expenditures:	73.16%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$287,007	$893,250	$392,538
Per Capita Ending Retained Earnings:	$322	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lockport City

Unit Code: 099/060/30 **County:** Will

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$72,576,287
Equalized Assessed Valuation:	$561,952,253
Population:	24,839
Employees:	
Full Time:	93
Part Time:	30
Salaries Paid:	$10,848,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,344,634	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$578	$605	$440
Revenue Collected During FY 14:	$20,810,017	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,807,926	$5,491,101	$2,627,902
Per Capita Revenue:	$838	$812	$637
Per Capita Expenditures:	$717	$769	$619
Revenues over (under) Expenditures:	$3,002,091	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.97%	90.40%	74.76%
Ending Fund Balance for FY 14:	$14,953,187	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$602	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,572,892	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,684,728	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,644,454	$8,931,204	$2,656,302
Per Capita Debt:	$871	$1,369	$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$55,648,032	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,240	$1,598	$1,215
Revenue Collected During FY 14:	$17,590,891	$2,867,651	$1,249,280
Expenditures During FY 14:	$14,252,311	$2,739,346	$1,190,005
Per Capita Revenue:	$708	$478	$340
Per Capita Expenditures:	$574	$457	$327
Operating Income (loss):	$3,338,580	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	404.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$57,625,073	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,320	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loda Village

Unit Code: 038/065/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $518,002

Equalized Assessed Valuation: $3,543,512

Population: 401

Employees:

Full Time:

Part Time: 17

Salaries Paid: $27,145

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$467,814	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,167	$24,836	$493
Revenue Collected During FY 14:	$385,039	$369,367	$116,057
Expenditures During FY 14:	$335,005	$363,149	$110,784
Per Capita Revenue:	$960	$93,141	$321
Per Capita Expenditures:	$835	$94,207	$304
Revenues over (under) Expenditures:	$50,034	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	154.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$517,848	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,291	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,044	$123,269	$26,022
Total Unrestricted Net Assets:	$423,804	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$424,158	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,058	$79,092	$947
Revenue Collected During FY 14:	$95,251	$321,951	$89,373
Expenditures During FY 14:	$70,415	$319,515	$97,232
Per Capita Revenue:	$238	$78,578	$229
Per Capita Expenditures:	$176	$76,774	$261
Operating Income (loss):	$24,836	$2,436	$
Ratio of Retained Earnings to Expenditures:	637.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$448,994	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,120	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lomax Village

Unit Code: 036/025/32 **County:** Henderson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$136,570
Equalized Assessed Valuation:	$2,301,310
Population:	454
Employees:	
Full Time:	7
Part Time:	2
Salaries Paid:	$12,765

Blended Component Units

Number Submitted = 1

lomax village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$284,001	$332,008	$170,045
Per Capita Beginning Fund Balance:	$626	$24,836	$493
Revenue Collected During FY 14:	$103,632	$369,367	$116,057
Expenditures During FY 14:	$73,789	$363,149	$110,784
Per Capita Revenue:	$228	$93,141	$321
Per Capita Expenditures:	$163	$94,207	$304
Revenues over (under) Expenditures:	$29,843	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	425.33%	257.35%	167.68%
Ending Fund Balance for FY 14:	$313,844	$351,006	$180,864
Per Capita Ending Fund Balance:	$691	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$313,844	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lombard Village

Unit Code: 022/075/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$127,866,380
Equalized Assessed Valuation:	$1,268,127,652
Population:	43,395
Employees:	
Full Time:	242
Part Time:	41
Salaries Paid:	$21,075,188

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,662,776	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$453	$513	$441
Revenue Collected During FY 14:	$40,233,697	$53,021,753	$40,071,062
Expenditures During FY 14:	$41,593,803	$50,940,085	$39,626,744
Per Capita Revenue:	$927	$1,047	$1,013
Per Capita Expenditures:	$958	$1,008	$967
Revenues over (under) Expenditures:	-$1,360,106	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	45.18%	54.88%	52.77%
Ending Fund Balance for FY 14:	$18,793,180	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$433	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,708,131	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$18,260,845	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,741,000	$81,108,167	$55,205,755
Per Capita Debt:	$340	$1,521	$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$79,897,660	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,841	$1,355	$1,126
Revenue Collected During FY 14:	$19,034,513	$22,088,329	$13,107,976
Expenditures During FY 14:	$17,757,670	$21,127,660	$12,128,269
Per Capita Revenue:	$439	$418	$307
Per Capita Expenditures:	$409	$399	$297
Operating Income (loss):	$1,276,843	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	459.02%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$81,511,966	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,878	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: London Mills Village

Unit Code: 029/075/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$485,525
Equalized Assessed Valuation:	$1,786,109
Population:	392
Employees:	
Full Time:	1
Part Time:	19
Salaries Paid:	$64,356

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$123,239	$332,008	$170,045
Per Capita Beginning Fund Balance:	$314	$24,836	$493
Revenue Collected During FY 14:	$501,728	$369,367	$116,057
Expenditures During FY 14:	$462,364	$363,149	$110,784
Per Capita Revenue:	$1,280	$93,141	$321
Per Capita Expenditures:	$1,180	$94,207	$304
Revenues over (under) Expenditures:	$39,364	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	36.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$166,613	$351,006	$180,864
Per Capita Ending Fund Balance:	$425	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$105,607	$123,269	$26,022
Total Unrestricted Net Assets:	$61,006	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$223,000	$609,493	$29,815
Per Capita Debt:	$569	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$616,705	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,573	$79,092	$947
Revenue Collected During FY 14:	$139,135	$321,951	$89,373
Expenditures During FY 14:	$128,939	$319,515	$97,232
Per Capita Revenue:	$355	$78,578	$229
Per Capita Expenditures:	$329	$76,774	$261
Operating Income (loss):	$10,196	$2,436	$
Ratio of Retained Earnings to Expenditures:	483.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$622,891	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,589	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Long Creek Village

Unit Code: 055/032/32 **County:** Macon

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $953,900

Equalized Assessed Valuation: $23,594,568

Population: 1,364

Employees:

Full Time:

Part Time: 20

Salaries Paid: $57,704

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$917,337	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$673	$605	$440
Revenue Collected During FY 14:	$467,377	$5,702,258	$2,724,997
Expenditures During FY 14:	$593,221	$5,491,101	$2,627,902
Per Capita Revenue:	$343	$812	$637
Per Capita Expenditures:	$435	$769	$619
Revenues over (under) Expenditures:	-$125,844	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	133.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$791,493	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$580	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$346,007	$1,648,859	$607,219
Total Unrestricted Net Assets:	$445,486	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Long Grove Village

Unit Code: 049/120/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,065,516
Equalized Assessed Valuation:	$534,176,223
Population:	8,058
Employees:	
Full Time:	4
Part Time:	1
Salaries Paid:	$403,328

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,155,719	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$888	$605	$440
Revenue Collected During FY 14:	$5,052,689	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,611,501	$5,491,101	$2,627,902
Per Capita Revenue:	$627	$812	$637
Per Capita Expenditures:	$572	$769	$619
Revenues over (under) Expenditures:	$441,188	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	153.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,067,241	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$877	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,553,712	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$586,402	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,315,000	$8,931,204	$2,656,302
Per Capita Debt:	$660	$1,369	$683
General Obligation Debt over EAV:	0.18%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,508,537	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$435	$1,598	$1,215
Revenue Collected During FY 14:	$85,669	$2,867,651	$1,249,280
Expenditures During FY 14:	$235,650	$2,739,346	$1,190,005
Per Capita Revenue:	$11	$478	$340
Per Capita Expenditures:	$29	$457	$327
Operating Income (loss):	-$149,981	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1733.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,084,434	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$507	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Long Point Village

Unit Code: 053/055/32 **County:** Livingston

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$88,345
Equalized Assessed Valuation:	$1,647,208
Population:	250
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$5,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$125,160	$332,008	$170,045
Per Capita Beginning Fund Balance:	$501	$24,836	$493
Revenue Collected During FY 14:	$46,584	$369,367	$116,057
Expenditures During FY 14:	$30,341	$363,149	$110,784
Per Capita Revenue:	$186	$93,141	$321
Per Capita Expenditures:	$121	$94,207	$304
Revenues over (under) Expenditures:	$16,243	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	466.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$141,403	$351,006	$180,864
Per Capita Ending Fund Balance:	$566	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$141,405	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Longview Village

Unit Code: 010/050/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$142,300
Equalized Assessed Valuation:	$762,800
Population:	153
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$13,572

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$164,746	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,077	$24,836	$493
Revenue Collected During FY 14:	$41,901	$369,367	$116,057
Expenditures During FY 14:	$61,502	$363,149	$110,784
Per Capita Revenue:	$274	$93,141	$321
Per Capita Expenditures:	$402	$94,207	$304
Revenues over (under) Expenditures:	-$19,601	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	236.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$145,145	$351,006	$180,864
Per Capita Ending Fund Balance:	$949	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,708	$123,269	$26,022
Total Unrestricted Net Assets:	$135,437	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$160,991	$609,493	$29,815
Per Capita Debt:	$1,052	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$776,295	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,074	$79,092	$947
Revenue Collected During FY 14:	$47,398	$321,951	$89,373
Expenditures During FY 14:	$64,866	$319,515	$97,232
Per Capita Revenue:	$310	$78,578	$229
Per Capita Expenditures:	$424	$76,774	$261
Operating Income (loss):	-$17,468	$2,436	$
Ratio of Retained Earnings to Expenditures:	1169.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$758,827	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,960	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loraine Village

Unit Code: 001/050/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$54,740
Equalized Assessed Valuation:	$1,702,470
Population:	313
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$12,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$103,813	$332,008	$170,045
Per Capita Beginning Fund Balance:	$332	$24,836	$493
Revenue Collected During FY 14:	$78,794	$369,367	$116,057
Expenditures During FY 14:	$50,931	$363,149	$110,784
Per Capita Revenue:	$252	$93,141	$321
Per Capita Expenditures:	$163	$94,207	$304
Revenues over (under) Expenditures:	$27,863	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	253.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,340	$351,006	$180,864
Per Capita Ending Fund Balance:	$413	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$129,340	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,897	$123,269	$26,022
Total Unrestricted Net Assets:	$83,443	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$76,864	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$246	$79,092	$947
Revenue Collected During FY 14:	$51,955	$321,951	$89,373
Expenditures During FY 14:	$45,003	$319,515	$97,232
Per Capita Revenue:	$166	$78,578	$229
Per Capita Expenditures:	$144	$76,774	$261
Operating Income (loss):	$6,952	$2,436	$
Ratio of Retained Earnings to Expenditures:	191.44%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$86,152	$893,250	$392,538
Per Capita Ending Retained Earnings:	$275	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lostant Village

Unit Code: 050/050/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$351,550
Equalized Assessed Valuation:	$4,862,664
Population:	498
Employees:	
Full Time:	
Part Time:	21
Salaries Paid:	$110,572

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$80,128	$332,008	$170,045
Per Capita Beginning Fund Balance:	$161	$24,836	$493
Revenue Collected During FY 14:	$192,202	$369,367	$116,057
Expenditures During FY 14:	$226,124	$363,149	$110,784
Per Capita Revenue:	$386	$93,141	$321
Per Capita Expenditures:	$454	$94,207	$304
Revenues over (under) Expenditures:	-$33,922	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	18.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$41,950	$351,006	$180,864
Per Capita Ending Fund Balance:	$84	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,098	$123,269	$26,022
Total Unrestricted Net Assets:	$25,852	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,109,065	$609,493	$29,815
Per Capita Debt:	$2,227	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,578,530	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,170	$79,092	$947
Revenue Collected During FY 14:	$191,785	$321,951	$89,373
Expenditures During FY 14:	$248,109	$319,515	$97,232
Per Capita Revenue:	$385	$78,578	$229
Per Capita Expenditures:	$498	$76,774	$261
Operating Income (loss):	-$56,324	$2,436	$
Ratio of Retained Earnings to Expenditures:	615.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,526,462	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,065	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Louisville Village

Unit Code: 013/025/32 **County:** Clay

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $4,997,770

Equalized Assessed Valuation: $7,445,285

Population: 1,135

Employees:

Full Time: 15

Part Time:

Salaries Paid: $324,445

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$162,659	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$143	$605	$440
Revenue Collected During FY 14:	$547,830	$5,702,258	$2,724,997
Expenditures During FY 14:	$452,481	$5,491,101	$2,627,902
Per Capita Revenue:	$483	$812	$637
Per Capita Expenditures:	$399	$769	$619
Revenues over (under) Expenditures:	$95,349	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	47.41%	90.40%	74.76%
Ending Fund Balance for FY 14:	$214,502	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$189	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$242,672	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$28,170	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,242,856	$8,931,204	$2,656,302
Per Capita Debt:	$1,095	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,676,267	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,358	$1,598	$1,215
Revenue Collected During FY 14:	$1,006,401	$2,867,651	$1,249,280
Expenditures During FY 14:	$890,857	$2,739,346	$1,190,005
Per Capita Revenue:	$887	$478	$340
Per Capita Expenditures:	$785	$457	$327
Operating Income (loss):	$115,544	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	312.58%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,784,676	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,453	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Loves Park City

Unit Code: 101/020/30 **County:** Winnebago

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $22,923,319

Equalized Assessed Valuation: $359,010,772

Population: 23,996

Employees:

Full Time: 72

Part Time: 78

Salaries Paid: $4,949,903

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,449,832	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$435	$605	$440
Revenue Collected During FY 14:	$15,986,287	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,183,081	$5,491,101	$2,627,902
Per Capita Revenue:	$666	$812	$637
Per Capita Expenditures:	$633	$769	$619
Revenues over (under) Expenditures:	$803,206	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	76.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,561,769	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$482	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,818,771	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$6,396,688	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,443,145	$8,931,204	$2,656,302
Per Capita Debt:	$935	$1,369	$683
General Obligation Debt over EAV:	0.31%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,538,980	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$898	$1,598	$1,215
Revenue Collected During FY 14:	$2,785,590	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,429,991	$2,739,346	$1,190,005
Per Capita Revenue:	$116	$478	$340
Per Capita Expenditures:	$101	$457	$327
Operating Income (loss):	$355,599	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	910.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$22,117,079	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$922	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 **County:** Moultrie

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,090,690
Equalized Assessed Valuation:	$7,889,523
Population:	1,130
Employees:	
Full Time:	5
Part Time:	15
Salaries Paid:	$188,423

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$216,989	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$192	$605	$440
Revenue Collected During FY 14:	$351,952	$5,702,258	$2,724,997
Expenditures During FY 14:	$390,894	$5,491,101	$2,627,902
Per Capita Revenue:	$311	$812	$637
Per Capita Expenditures:	$346	$769	$619
Revenues over (under) Expenditures:	-$38,942	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-13.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$51,777	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$46	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,994	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$89,772	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$400,622	$8,931,204	$2,656,302
Per Capita Debt:	$355	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,959,106	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,734	$1,598	$1,215
Revenue Collected During FY 14:	$270,855	$2,867,651	$1,249,280
Expenditures During FY 14:	$290,155	$2,739,346	$1,190,005
Per Capita Revenue:	$240	$478	$340
Per Capita Expenditures:	$257	$457	$327
Operating Income (loss):	-$19,300	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	659.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,912,566	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,693	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ludlow Village

Unit Code: 010/055/32 **County:** Champaign

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$180,072
Equalized Assessed Valuation:	$2,829,255
Population:	324
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$35,852

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$102,653	$332,008	$170,045
Per Capita Beginning Fund Balance:	$317	$24,836	$493
Revenue Collected During FY 14:	$103,252	$369,367	$116,057
Expenditures During FY 14:	$86,496	$363,149	$110,784
Per Capita Revenue:	$319	$93,141	$321
Per Capita Expenditures:	$267	$94,207	$304
Revenues over (under) Expenditures:	$16,756	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	138.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$119,409	$351,006	$180,864
Per Capita Ending Fund Balance:	$369	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$119,409	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,226	$609,493	$29,815
Per Capita Debt:	$109	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$88,019	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$272	$79,092	$947
Revenue Collected During FY 14:	$59,655	$321,951	$89,373
Expenditures During FY 14:	$47,207	$319,515	$97,232
Per Capita Revenue:	$184	$78,578	$229
Per Capita Expenditures:	$146	$76,774	$261
Operating Income (loss):	$12,448	$2,436	$
Ratio of Retained Earnings to Expenditures:	212.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$100,467	$893,250	$392,538
Per Capita Ending Retained Earnings:	$310	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lyndon Village

Unit Code: 098/035/32 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,253,481
Equalized Assessed Valuation:	$5,127,551
Population:	600
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$159,439

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$413,259	$332,008	$170,045
Per Capita Beginning Fund Balance:	$689	$24,836	$493
Revenue Collected During FY 14:	$410,174	$369,367	$116,057
Expenditures During FY 14:	$440,194	$363,149	$110,784
Per Capita Revenue:	$684	$93,141	$321
Per Capita Expenditures:	$734	$94,207	$304
Revenues over (under) Expenditures:	-$30,020	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	87.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$383,239	$351,006	$180,864
Per Capita Ending Fund Balance:	$639	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$383,238	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$156,057	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$260	$79,092	$947
Revenue Collected During FY 14:	$50,178	$321,951	$89,373
Expenditures During FY 14:	$159,448	$319,515	$97,232
Per Capita Revenue:	$84	$78,578	$229
Per Capita Expenditures:	$266	$76,774	$261
Operating Income (loss):	-$109,270	$2,436	$
Ratio of Retained Earnings to Expenditures:	29.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$46,787	$893,250	$392,538
Per Capita Ending Retained Earnings:	$78	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lynnville Village

Unit Code: 069/030/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$109,250
Equalized Assessed Valuation:	$551,930
Population:	117
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$8,732

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$71,851	$332,008	$170,045
Per Capita Beginning Fund Balance:	$614	$24,836	$493
Revenue Collected During FY 14:	$28,387	$369,367	$116,057
Expenditures During FY 14:	$30,880	$363,149	$110,784
Per Capita Revenue:	$243	$93,141	$321
Per Capita Expenditures:	$264	$94,207	$304
Revenues over (under) Expenditures:	-$2,493	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	224.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$69,358	$351,006	$180,864
Per Capita Ending Fund Balance:	$593	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,694	$123,269	$26,022
Total Unrestricted Net Assets:	$54,664	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,551	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$406	$79,092	$947
Revenue Collected During FY 14:	$23,390	$321,951	$89,373
Expenditures During FY 14:	$19,705	$319,515	$97,232
Per Capita Revenue:	$200	$78,578	$229
Per Capita Expenditures:	$168	$76,774	$261
Operating Income (loss):	$3,685	$2,436	$
Ratio of Retained Earnings to Expenditures:	260.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$51,236	$893,250	$392,538
Per Capita Ending Retained Earnings:	$438	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lynwood Village

Unit Code: 016/320/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,195,300
Equalized Assessed Valuation:	$126,409,082
Population:	9,317
Employees:	
Full Time:	56
Part Time:	19
Salaries Paid:	$3,763,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$2,378,976	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$255	$605	$440
Revenue Collected During FY 14:	$6,263,431	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,934,498	$5,491,101	$2,627,902
Per Capita Revenue:	$672	$812	$637
Per Capita Expenditures:	$744	$769	$619
Revenues over (under) Expenditures:	-$671,067	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-15.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$1,056,953	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$113	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,507,381	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$3,807,135	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,664,130	$8,931,204	$2,656,302
Per Capita Debt:	$608	$1,369	$683
General Obligation Debt over EAV:	0.50%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,762,775	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$511	$1,598	$1,215
Revenue Collected During FY 14:	$2,097,870	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,440,940	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$262	$457	$327
Operating Income (loss):	-$343,070	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	107.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,614,717	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$281	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lyons Village

Unit Code: 016/325/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,982,340
Equalized Assessed Valuation:	$152,531,880
Population:	10,773
Employees:	
Full Time:	54
Part Time:	52
Salaries Paid:	$4,399,227

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$496,749	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$46	$605	$440
Revenue Collected During FY 14:	$10,588,559	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,491,599	$5,491,101	$2,627,902
Per Capita Revenue:	$983	$812	$637
Per Capita Expenditures:	$974	$769	$619
Revenues over (under) Expenditures:	$96,960	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	13.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,397,810	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$130	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$284,283	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$18,179,590	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,784,873	$8,931,204	$2,656,302
Per Capita Debt:	$2,208	$1,369	$683
General Obligation Debt over EAV:	3.51%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,491,615	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$324	$1,598	$1,215
Revenue Collected During FY 14:	$3,358,996	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,764,515	$2,739,346	$1,190,005
Per Capita Revenue:	$312	$478	$340
Per Capita Expenditures:	$349	$457	$327
Operating Income (loss):	-$405,519	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	81.98%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,086,096	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$286	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Macedonia Village

Unit Code: 028/032/32 **County:** Franklin

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $50,000

Equalized Assessed Valuation: $1,500,000

Population: 275

Employees:

Full Time:

Part Time: 8

Salaries Paid: $4,024

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,121	$332,008	$170,045
Per Capita Beginning Fund Balance:	$113	$24,836	$493
Revenue Collected During FY 14:	$10,074	$369,367	$116,057
Expenditures During FY 14:	$5,352	$363,149	$110,784
Per Capita Revenue:	$37	$93,141	$321
Per Capita Expenditures:	$19	$94,207	$304
Revenues over (under) Expenditures:	$4,722	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	669.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$35,843	$351,006	$180,864
Per Capita Ending Fund Balance:	$130	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$35,843	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$127,230	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$463	$79,092	$947
Revenue Collected During FY 14:	$22,595	$321,951	$89,373
Expenditures During FY 14:	$28,450	$319,515	$97,232
Per Capita Revenue:	$82	$78,578	$229
Per Capita Expenditures:	$103	$76,774	$261
Operating Income (loss):	-$5,855	$2,436	$
Ratio of Retained Earnings to Expenditures:	426.63%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$121,375	$893,250	$392,538
Per Capita Ending Retained Earnings:	$441	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Machesney Park Village

Unit Code: 101/022/32 **County:** Winnebago

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,518,342
Equalized Assessed Valuation:	$309,673,834
Population:	23,499
Employees:	
Full Time:	14
Part Time:	9
Salaries Paid:	$848,166

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,013,472	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$298	$605	$440
Revenue Collected During FY 14:	$16,405,115	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,525,458	$5,491,101	$2,627,902
Per Capita Revenue:	$698	$812	$637
Per Capita Expenditures:	$661	$769	$619
Revenues over (under) Expenditures:	$879,657	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.24%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,111,223	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$345	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,251,045	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,611,446	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,871,355	$8,931,204	$2,656,302
Per Capita Debt:	$420	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mackinaw Village

Unit Code: 090/045/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,548,465
Equalized Assessed Valuation:	$25,895,373
Population:	1,950
Employees:	
Full Time:	5
Part Time:	21
Salaries Paid:	$447,516

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,487,513	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$763	$605	$440
Revenue Collected During FY 14:	$1,070,383	$5,702,258	$2,724,997
Expenditures During FY 14:	$948,512	$5,491,101	$2,627,902
Per Capita Revenue:	$549	$812	$637
Per Capita Expenditures:	$486	$769	$619
Revenues over (under) Expenditures:	$121,871	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	169.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,609,383	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$825	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$291,470	$1,648,859	$607,219
Total Unrestricted Net Assets:	$732,123	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,600,374	$8,931,204	$2,656,302
Per Capita Debt:	$821	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,827,908	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,963	$1,598	$1,215
Revenue Collected During FY 14:	$993,019	$2,867,651	$1,249,280
Expenditures During FY 14:	$730,366	$2,739,346	$1,190,005
Per Capita Revenue:	$509	$478	$340
Per Capita Expenditures:	$375	$457	$327
Operating Income (loss):	$262,653	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	560.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,090,561	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,098	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Macomb City

Unit Code: 062/040/30 **County:** Mcdonough

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $31,156,277

Equalized Assessed Valuation: $177,568,606

Population: 19,265

Employees:

Full Time: 98

Part Time: 20

Salaries Paid: $5,680,339

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,496,349	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$441	$605	$440
Revenue Collected During FY 14:	$15,696,745	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,212,098	$5,491,101	$2,627,902
Per Capita Revenue:	$815	$812	$637
Per Capita Expenditures:	$790	$769	$619
Revenues over (under) Expenditures:	$484,647	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	65.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,970,185	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$518	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,096,956	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,062,027	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,304,647	$8,931,204	$2,656,302
Per Capita Debt:	$691	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$20,275,064	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,052	$1,598	$1,215
Revenue Collected During FY 14:	$6,608,622	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,862,484	$2,739,346	$1,190,005
Per Capita Revenue:	$343	$478	$340
Per Capita Expenditures:	$304	$457	$327
Operating Income (loss):	$746,138	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	341.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$19,992,723	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,038	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Macon City

Unit Code: 055/035/30 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,421,634
Equalized Assessed Valuation:	$12,136,387
Population:	1,128
Employees:	
Full Time:	4
Part Time:	16
Salaries Paid:	$192,274

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$734,167	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$651	$605	$440
Revenue Collected During FY 14:	$645,423	$5,702,258	$2,724,997
Expenditures During FY 14:	$565,872	$5,491,101	$2,627,902
Per Capita Revenue:	$572	$812	$637
Per Capita Expenditures:	$502	$769	$619
Revenues over (under) Expenditures:	$79,551	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	129.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$733,431	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$650	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$613,926	$1,648,859	$607,219
Total Unrestricted Net Assets:	$119,505	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$732,325	$8,931,204	$2,656,302
Per Capita Debt:	$649	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,702,567	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,509	$1,598	$1,215
Revenue Collected During FY 14:	$528,253	$2,867,651	$1,249,280
Expenditures During FY 14:	$371,042	$2,739,346	$1,190,005
Per Capita Revenue:	$468	$478	$340
Per Capita Expenditures:	$329	$457	$327
Operating Income (loss):	$157,211	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	525.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,950,619	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,729	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Madison City

Unit Code: 057/075/30 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,832,900
Equalized Assessed Valuation:	$47,484,823
Population:	3,895
Employees:	
Full Time:	29
Part Time:	45
Salaries Paid:	$1,901,047

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,121,968	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,828	$605	$440
Revenue Collected During FY 14:	$6,318,769	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,717,154	$5,491,101	$2,627,902
Per Capita Revenue:	$1,622	$812	$637
Per Capita Expenditures:	$1,725	$769	$619
Revenues over (under) Expenditures:	-$398,385	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	100.10%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,723,583	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,726	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,671	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,460,330	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$517,207	$8,931,204	$2,656,302
Per Capita Debt:	$133	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,267,103	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$325	$1,598	$1,215
Revenue Collected During FY 14:	$667,994	$2,867,651	$1,249,280
Expenditures During FY 14:	$646,194	$2,739,346	$1,190,005
Per Capita Revenue:	$172	$478	$340
Per Capita Expenditures:	$166	$457	$327
Operating Income (loss):	$21,800	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	199.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,288,903	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$331	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maeystown Village

Unit Code: 067/025/32 **County:** Monroe

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$261,548
Equalized Assessed Valuation:	$2,885,324
Population:	159
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$37,455

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$	$332,008	$170,045
Per Capita Beginning Fund Balance:	$	$24,836	$493
Revenue Collected During FY 14:	$51,425	$369,367	$116,057
Expenditures During FY 14:	$70,417	$363,149	$110,784
Per Capita Revenue:	$323	$93,141	$321
Per Capita Expenditures:	$443	$94,207	$304
Revenues over (under) Expenditures:	-$18,992	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-26.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$18,992	$351,006	$180,864
Per Capita Ending Fund Balance:	-$119	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,364	$123,269	$26,022
Total Unrestricted Net Assets:	$24,907	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$268,088	$609,493	$29,815
Per Capita Debt:	$1,686	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$320,643	$321,951	$89,373
Expenditures During FY 14:	$191,131	$319,515	$97,232
Per Capita Revenue:	$2,017	$78,578	$229
Per Capita Expenditures:	$1,202	$76,774	$261
Operating Income (loss):	$129,512	$2,436	$
Ratio of Retained Earnings to Expenditures:	67.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$129,512	$893,250	$392,538
Per Capita Ending Retained Earnings:	$815	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Magnolia Village

Unit Code: 078/020/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1
Equalized Assessed Valuation:	$1,950,481
Population:	275
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$26,314

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,024	$332,008	$170,045
Per Capita Beginning Fund Balance:	$156	$24,836	$493
Revenue Collected During FY 14:	$62,267	$369,367	$116,057
Expenditures During FY 14:	$53,354	$363,149	$110,784
Per Capita Revenue:	$226	$93,141	$321
Per Capita Expenditures:	$194	$94,207	$304
Revenues over (under) Expenditures:	$8,913	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	64.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$34,312	$351,006	$180,864
Per Capita Ending Fund Balance:	$125	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,104	$123,269	$26,022
Total Unrestricted Net Assets:	$11,208	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$241,000	$609,493	$29,815
Per Capita Debt:	$876	$180,001	$67
General Obligation Debt over EAV:	11.28%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$740,255	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,692	$79,092	$947
Revenue Collected During FY 14:	$57,413	$321,951	$89,373
Expenditures During FY 14:	$94,981	$319,515	$97,232
Per Capita Revenue:	$209	$78,578	$229
Per Capita Expenditures:	$345	$76,774	$261
Operating Income (loss):	-$37,568	$2,436	$
Ratio of Retained Earnings to Expenditures:	758.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$720,312	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,619	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mahomet Village

Unit Code: 010/060/32 **County:** Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $25,707,316

Equalized Assessed Valuation: $153,001,608

Population: 7,258

Employees:

Full Time: 30

Part Time: 2

Salaries Paid: $1,595,772

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,964,716	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,097	$605	$440
Revenue Collected During FY 14:	$6,804,206	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,064,596	$5,491,101	$2,627,902
Per Capita Revenue:	$937	$812	$637
Per Capita Expenditures:	$1,524	$769	$619
Revenues over (under) Expenditures:	-$4,260,390	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	53.70%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,942,063	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$819	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,600,623	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,260,104	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,972,946	$8,931,204	$2,656,302
Per Capita Debt:	$2,890	$1,369	$683
General Obligation Debt over EAV:	0.42%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,512,120	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,173	$1,598	$1,215
Revenue Collected During FY 14:	$2,235,765	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,534,401	$2,739,346	$1,190,005
Per Capita Revenue:	$308	$478	$340
Per Capita Expenditures:	$211	$457	$327
Operating Income (loss):	$701,364	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	600.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,215,088	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,270	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Makanda Village

Unit Code: 039/050/32 **County:** Jackson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $157,990

Equalized Assessed Valuation: $12,807,036

Population: 561

Employees:

Full Time:

Part Time: 12

Salaries Paid: $12,900

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$340,060	$332,008	$170,045
Per Capita Beginning Fund Balance:	$606	$24,836	$493
Revenue Collected During FY 14:	$173,885	$369,367	$116,057
Expenditures During FY 14:	$74,916	$363,149	$110,784
Per Capita Revenue:	$310	$93,141	$321
Per Capita Expenditures:	$134	$94,207	$304
Revenues over (under) Expenditures:	$98,969	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	586.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	$439,029	$351,006	$180,864
Per Capita Ending Fund Balance:	$783	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$439,029	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Malden Village

Unit Code: 006/060/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$386,800
Equalized Assessed Valuation:	$2,488,803
Population:	362
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$13,920

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$173,797	$332,008	$170,045
Per Capita Beginning Fund Balance:	$480	$24,836	$493
Revenue Collected During FY 14:	$76,674	$369,367	$116,057
Expenditures During FY 14:	$47,335	$363,149	$110,784
Per Capita Revenue:	$212	$93,141	$321
Per Capita Expenditures:	$131	$94,207	$304
Revenues over (under) Expenditures:	$29,339	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	302.39%	257.35%	167.68%
Ending Fund Balance for FY 14:	$143,136	$351,006	$180,864
Per Capita Ending Fund Balance:	$395	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,624	$123,269	$26,022
Total Unrestricted Net Assets:	$74,512	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$132,050	$609,493	$29,815
Per Capita Debt:	$365	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$467,977	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,293	$79,092	$947
Revenue Collected During FY 14:	$140,800	$321,951	$89,373
Expenditures During FY 14:	$166,505	$319,515	$97,232
Per Capita Revenue:	$389	$78,578	$229
Per Capita Expenditures:	$460	$76,774	$261
Operating Income (loss):	-$25,705	$2,436	$
Ratio of Retained Earnings to Expenditures:	301.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$502,272	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,387	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Malta Village

Unit Code: 019/045/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,825,317
Equalized Assessed Valuation:	$17,179,381
Population:	1,164
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$190,236

Blended Component Units

Number Submitted = 1

Water & Sewer Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$779,674	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$670	$605	$440
Revenue Collected During FY 14:	$1,716,351	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,206,160	$5,491,101	$2,627,902
Per Capita Revenue:	$1,475	$812	$637
Per Capita Expenditures:	$1,036	$769	$619
Revenues over (under) Expenditures:	$510,191	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	106.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,289,865	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,108	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$239,839	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,050,027	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$44,800	$8,931,204	$2,656,302
Per Capita Debt:	$38	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$541,608	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$465	$1,598	$1,215
Revenue Collected During FY 14:	$333,452	$2,867,651	$1,249,280
Expenditures During FY 14:	$316,155	$2,739,346	$1,190,005
Per Capita Revenue:	$286	$478	$340
Per Capita Expenditures:	$272	$457	$327
Operating Income (loss):	$17,297	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	176.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$558,905	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$480	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Manchester Village

Unit Code: 085/030/32 **County:** Scott

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$340,900
Equalized Assessed Valuation:	$1,349,072
Population:	290
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$33,442

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$701,806	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,420	$24,836	$493
Revenue Collected During FY 14:	$87,267	$369,367	$116,057
Expenditures During FY 14:	$111,778	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$385	$94,207	$304
Revenues over (under) Expenditures:	-$24,511	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	605.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$677,295	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,336	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$396,263	$123,269	$26,022
Total Unrestricted Net Assets:	$281,032	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,148,690	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,961	$79,092	$947
Revenue Collected During FY 14:	$88,541	$321,951	$89,373
Expenditures During FY 14:	$96,963	$319,515	$97,232
Per Capita Revenue:	$305	$78,578	$229
Per Capita Expenditures:	$334	$76,774	$261
Operating Income (loss):	-$8,422	$2,436	$
Ratio of Retained Earnings to Expenditures:	1175.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,140,268	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,932	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manhattan Village

Unit Code: 099/065/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,736,783
Equalized Assessed Valuation:	$174,464,413
Population:	7,182
Employees:	
Full Time:	27
Part Time:	20
Salaries Paid:	$1,731,930

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,688,928	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$235	$605	$440
Revenue Collected During FY 14:	$3,795,144	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,200,680	$5,491,101	$2,627,902
Per Capita Revenue:	$528	$812	$637
Per Capita Expenditures:	$446	$769	$619
Revenues over (under) Expenditures:	$594,464	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,963,392	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$273	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$265,544	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,297,841	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,434,669	$8,931,204	$2,656,302
Per Capita Debt:	$2,010	$1,369	$683
General Obligation Debt over EAV:	7.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,826,735	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,039	$1,598	$1,215
Revenue Collected During FY 14:	$3,194,459	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,546,013	$2,739,346	$1,190,005
Per Capita Revenue:	$445	$478	$340
Per Capita Expenditures:	$494	$457	$327
Operating Income (loss):	-$351,554	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	613.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,766,342	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,031	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manito Village

Unit Code: 060/035/32 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$879,200
Equalized Assessed Valuation:	$17,066,122
Population:	1,642
Employees:	
Full Time:	9
Part Time:	17
Salaries Paid:	$317,567

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$691,179	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$421	$605	$440
Revenue Collected During FY 14:	$820,400	$5,702,258	$2,724,997
Expenditures During FY 14:	$626,322	$5,491,101	$2,627,902
Per Capita Revenue:	$500	$812	$637
Per Capita Expenditures:	$381	$769	$619
Revenues over (under) Expenditures:	$194,078	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	141.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$885,257	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$539	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$358,532	$1,648,859	$607,219
Total Unrestricted Net Assets:	$526,725	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$244,288	$8,931,204	$2,656,302
Per Capita Debt:	$149	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,555,799	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$948	$1,598	$1,215
Revenue Collected During FY 14:	$381,827	$2,867,651	$1,249,280
Expenditures During FY 14:	$313,876	$2,739,346	$1,190,005
Per Capita Revenue:	$233	$478	$340
Per Capita Expenditures:	$191	$457	$327
Operating Income (loss):	$67,951	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	517.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,623,750	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$989	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Manlius Village

Unit Code: 006/065/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,749,850
Equalized Assessed Valuation:	$4,293,181
Population:	340
Employees:	
Full Time:	1
Part Time:	18
Salaries Paid:	$49,256

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$523,249	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,539	$24,836	$493
Revenue Collected During FY 14:	$248,796	$369,367	$116,057
Expenditures During FY 14:	$184,266	$363,149	$110,784
Per Capita Revenue:	$732	$93,141	$321
Per Capita Expenditures:	$542	$94,207	$304
Revenues over (under) Expenditures:	$64,530	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	318.98%	257.35%	167.68%
Ending Fund Balance for FY 14:	$587,779	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,729	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$383,363	$123,269	$26,022
Total Unrestricted Net Assets:	$328,873	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$533,157	$609,493	$29,815
Per Capita Debt:	$1,568	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,920,265	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$8,589	$79,092	$947
Revenue Collected During FY 14:	$135,674	$321,951	$89,373
Expenditures During FY 14:	$189,591	$319,515	$97,232
Per Capita Revenue:	$399	$78,578	$229
Per Capita Expenditures:	$558	$76,774	$261
Operating Income (loss):	-$53,917	$2,436	$
Ratio of Retained Earnings to Expenditures:	1511.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,866,348	$893,250	$392,538
Per Capita Ending Retained Earnings:	$8,430	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mansfield Village

Unit Code: 074/040/32 **County:** Piatt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$704,576
Equalized Assessed Valuation:	$11,136,132
Population:	906
Employees:	
Full Time:	11
Part Time:	20
Salaries Paid:	$138,257

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$457,765	$332,008	$170,045
Per Capita Beginning Fund Balance:	$505	$24,836	$493
Revenue Collected During FY 14:	$364,525	$369,367	$116,057
Expenditures During FY 14:	$328,990	$363,149	$110,784
Per Capita Revenue:	$402	$93,141	$321
Per Capita Expenditures:	$363	$94,207	$304
Revenues over (under) Expenditures:	$35,535	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	149.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$493,300	$351,006	$180,864
Per Capita Ending Fund Balance:	$544	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,833	$123,269	$26,022
Total Unrestricted Net Assets:	$459,468	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$742,261	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$819	$79,092	$947
Revenue Collected During FY 14:	$98,551	$321,951	$89,373
Expenditures During FY 14:	$121,606	$319,515	$97,232
Per Capita Revenue:	$109	$78,578	$229
Per Capita Expenditures:	$134	$76,774	$261
Operating Income (loss):	-$23,055	$2,436	$
Ratio of Retained Earnings to Expenditures:	591.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$719,206	$893,250	$392,538
Per Capita Ending Retained Earnings:	$794	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manteno Village

Unit Code: 046/065/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,982,331
Equalized Assessed Valuation:	$177,003,669
Population:	9,204
Employees:	
Full Time:	35
Part Time:	23
Salaries Paid:	$2,372,101

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,289,472	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$575	$605	$440
Revenue Collected During FY 14:	$6,731,331	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,415,539	$5,491,101	$2,627,902
Per Capita Revenue:	$731	$812	$637
Per Capita Expenditures:	$914	$769	$619
Revenues over (under) Expenditures:	-$1,684,208	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,400,146	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$587	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$876,710	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,457,537	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,673,947	$8,931,204	$2,656,302
Per Capita Debt:	$399	$1,369	$683
General Obligation Debt over EAV:	1.18%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,601,598	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,369	$1,598	$1,215
Revenue Collected During FY 14:	$2,466,216	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,572,849	$2,739,346	$1,190,005
Per Capita Revenue:	$268	$478	$340
Per Capita Expenditures:	$171	$457	$327
Operating Income (loss):	$893,367	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	690.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,865,125	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,180	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maple Park Village

Unit Code: 045/060/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,191,751
Equalized Assessed Valuation:	$25,043,425
Population:	1,310
Employees:	
Full Time:	3
Part Time:	21
Salaries Paid:	$331,611

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,096,506	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$837	$605	$440
Revenue Collected During FY 14:	$777,323	$5,702,258	$2,724,997
Expenditures During FY 14:	$825,333	$5,491,101	$2,627,902
Per Capita Revenue:	$593	$812	$637
Per Capita Expenditures:	$630	$769	$619
Revenues over (under) Expenditures:	-$48,010	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	118.50%	90.40%	74.76%
Ending Fund Balance for FY 14:	$977,993	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$747	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$177,268	$1,648,859	$607,219
Total Unrestricted Net Assets:	$800,725	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,362,722	$8,931,204	$2,656,302
Per Capita Debt:	$1,040	$1,369	$683
General Obligation Debt over EAV:	0.30%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,139,258	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,396	$1,598	$1,215
Revenue Collected During FY 14:	$300,772	$2,867,651	$1,249,280
Expenditures During FY 14:	$346,107	$2,739,346	$1,190,005
Per Capita Revenue:	$230	$478	$340
Per Capita Expenditures:	$264	$457	$327
Operating Income (loss):	-$45,335	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	914.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,164,426	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,416	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mapleton Village

Unit Code: 072/055/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$457,150
Equalized Assessed Valuation:	$5,592,850
Population:	270
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$39,474

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$201,489	$332,008	$170,045
Per Capita Beginning Fund Balance:	$746	$24,836	$493
Revenue Collected During FY 14:	$99,369	$369,367	$116,057
Expenditures During FY 14:	$110,894	$363,149	$110,784
Per Capita Revenue:	$368	$93,141	$321
Per Capita Expenditures:	$411	$94,207	$304
Revenues over (under) Expenditures:	-$11,525	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	171.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	$189,964	$351,006	$180,864
Per Capita Ending Fund Balance:	$704	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,389	$123,269	$26,022
Total Unrestricted Net Assets:	$160,575	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$200,068	$609,493	$29,815
Per Capita Debt:	$741	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,210,853	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,485	$79,092	$947
Revenue Collected During FY 14:	$379,161	$321,951	$89,373
Expenditures During FY 14:	$356,382	$319,515	$97,232
Per Capita Revenue:	$1,404	$78,578	$229
Per Capita Expenditures:	$1,320	$76,774	$261
Operating Income (loss):	$22,779	$2,436	$
Ratio of Retained Earnings to Expenditures:	346.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,233,632	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,569	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maquon Village

Unit Code: 048/040/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$136,881
Equalized Assessed Valuation:	$1,613,183
Population:	295
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$22,539

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,905	$332,008	$170,045
Per Capita Beginning Fund Balance:	$95	$24,836	$493
Revenue Collected During FY 14:	$96,287	$369,367	$116,057
Expenditures During FY 14:	$84,108	$363,149	$110,784
Per Capita Revenue:	$326	$93,141	$321
Per Capita Expenditures:	$285	$94,207	$304
Revenues over (under) Expenditures:	$12,179	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	47.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$40,083	$351,006	$180,864
Per Capita Ending Fund Balance:	$136	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,971	$123,269	$26,022
Total Unrestricted Net Assets:	-$24,888	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$103,273	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$350	$79,092	$947
Revenue Collected During FY 14:	$56,082	$321,951	$89,373
Expenditures During FY 14:	$37,447	$319,515	$97,232
Per Capita Revenue:	$190	$78,578	$229
Per Capita Expenditures:	$127	$76,774	$261
Operating Income (loss):	$18,635	$2,436	$
Ratio of Retained Earnings to Expenditures:	325.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$121,908	$893,250	$392,538
Per Capita Ending Retained Earnings:	$413	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marengo City

Unit Code: 063/075/30 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,977,893
Equalized Assessed Valuation:	$109,999,448
Population:	7,648
Employees:	
Full Time:	30
Part Time:	7
Salaries Paid:	$440,575

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,279,771	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$298	$605	$440
Revenue Collected During FY 14:	$4,205,808	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,016,357	$5,491,101	$2,627,902
Per Capita Revenue:	$550	$812	$637
Per Capita Expenditures:	$525	$769	$619
Revenues over (under) Expenditures:	$189,451	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	58.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,363,265	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$309	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,383,427	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,124,007	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,331,829	$8,931,204	$2,656,302
Per Capita Debt:	$566	$1,369	$683
General Obligation Debt over EAV:	1.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,431,350	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$841	$1,598	$1,215
Revenue Collected During FY 14:	$2,114,349	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,743,097	$2,739,346	$1,190,005
Per Capita Revenue:	$276	$478	$340
Per Capita Expenditures:	$228	$457	$327
Operating Income (loss):	$371,252	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	388.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,777,779	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$886	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Marietta Village

Unit Code: 029/080/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$93,620
Equalized Assessed Valuation:	$475,374
Population:	150
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$6,461

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,726	$332,008	$170,045
Per Capita Beginning Fund Balance:	$445	$24,836	$493
Revenue Collected During FY 14:	$24,855	$369,367	$116,057
Expenditures During FY 14:	$22,453	$363,149	$110,784
Per Capita Revenue:	$166	$93,141	$321
Per Capita Expenditures:	$150	$94,207	$304
Revenues over (under) Expenditures:	$2,402	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	307.88%	257.35%	167.68%
Ending Fund Balance for FY 14:	$69,128	$351,006	$180,864
Per Capita Ending Fund Balance:	$461	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$69,128	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$361,463	$609,493	$29,815
Per Capita Debt:	$2,410	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,805,555	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$12,037	$79,092	$947
Revenue Collected During FY 14:	$95,037	$321,951	$89,373
Expenditures During FY 14:	$169,512	$319,515	$97,232
Per Capita Revenue:	$634	$78,578	$229
Per Capita Expenditures:	$1,130	$76,774	$261
Operating Income (loss):	-$74,475	$2,436	$
Ratio of Retained Earnings to Expenditures:	1021.21%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,731,080	$893,250	$392,538
Per Capita Ending Retained Earnings:	$11,541	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Marine Village

Unit Code: 057/080/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$963,820
Equalized Assessed Valuation:	$11,773,370
Population:	960
Employees:	
Full Time:	5
Part Time:	17
Salaries Paid:	$199,383

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$354,653	$332,008	$170,045
Per Capita Beginning Fund Balance:	$369	$24,836	$493
Revenue Collected During FY 14:	$455,326	$369,367	$116,057
Expenditures During FY 14:	$384,279	$363,149	$110,784
Per Capita Revenue:	$474	$93,141	$321
Per Capita Expenditures:	$400	$94,207	$304
Revenues over (under) Expenditures:	$71,047	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$425,700	$351,006	$180,864
Per Capita Ending Fund Balance:	$443	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,931	$123,269	$26,022
Total Unrestricted Net Assets:	$406,769	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$184,278	$609,493	$29,815
Per Capita Debt:	$192	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,092,091	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,138	$79,092	$947
Revenue Collected During FY 14:	$319,384	$321,951	$89,373
Expenditures During FY 14:	$292,920	$319,515	$97,232
Per Capita Revenue:	$333	$78,578	$229
Per Capita Expenditures:	$305	$76,774	$261
Operating Income (loss):	$26,464	$2,436	$
Ratio of Retained Earnings to Expenditures:	381.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,118,555	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,165	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marion City

Unit Code: 100/065/30 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$54,254,540
Equalized Assessed Valuation:	$296,511,439
Population:	17,413
Employees:	
Full Time:	166
Part Time:	36
Salaries Paid:	$8,208,429

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,571,957	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,067	$605	$440
Revenue Collected During FY 14:	$26,435,818	$5,702,258	$2,724,997
Expenditures During FY 14:	$23,804,177	$5,491,101	$2,627,902
Per Capita Revenue:	$1,518	$812	$637
Per Capita Expenditures:	$1,367	$769	$619
Revenues over (under) Expenditures:	$2,631,641	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	81.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	$19,385,544	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,113	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,714,621	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,155,681	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$57,631,997	$8,931,204	$2,656,302
Per Capita Debt:	$3,310	$1,369	$683
General Obligation Debt over EAV:	13.11%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,209,491	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,046	$1,598	$1,215
Revenue Collected During FY 14:	$6,614,010	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,300,222	$2,739,346	$1,190,005
Per Capita Revenue:	$380	$478	$340
Per Capita Expenditures:	$362	$457	$327
Operating Income (loss):	$313,788	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	297.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,745,618	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,077	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marissa Village

Unit Code: 088/085/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,751,265
Equalized Assessed Valuation:	$17,094,013
Population:	1,897
Employees:	
Full Time:	10
Part Time:	39
Salaries Paid:	$702,615

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$707,238	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$373	$605	$440
Revenue Collected During FY 14:	$1,709,695	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,682,320	$5,491,101	$2,627,902
Per Capita Revenue:	$901	$812	$637
Per Capita Expenditures:	$887	$769	$619
Revenues over (under) Expenditures:	$27,375	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	23.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	$400,852	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$211	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,685	$1,648,859	$607,219
Total Unrestricted Net Assets:	$330,345	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,950,797	$8,931,204	$2,656,302
Per Capita Debt:	$2,083	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,727,621	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,019	$1,598	$1,215
Revenue Collected During FY 14:	$712,958	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,174,679	$2,739,346	$1,190,005
Per Capita Revenue:	$376	$478	$340
Per Capita Expenditures:	$619	$457	$327
Operating Income (loss):	-$461,721	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	476.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,599,661	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,952	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mark Village

Unit Code: 078/025/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,795,400
Equalized Assessed Valuation:	$6,710,790
Population:	555
Employees:	
Full Time:	1
Part Time:	21
Salaries Paid:	$127,178

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,314,753	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,369	$24,836	$493
Revenue Collected During FY 14:	$3,979,822	$369,367	$116,057
Expenditures During FY 14:	$3,244,460	$363,149	$110,784
Per Capita Revenue:	$7,171	$93,141	$321
Per Capita Expenditures:	$5,846	$94,207	$304
Revenues over (under) Expenditures:	$735,362	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	62.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	$2,035,115	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,667	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$284,462	$123,269	$26,022
Total Unrestricted Net Assets:	$1,750,653	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,298,023	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,141	$79,092	$947
Revenue Collected During FY 14:	$170,048	$321,951	$89,373
Expenditures During FY 14:	$298,243	$319,515	$97,232
Per Capita Revenue:	$306	$78,578	$229
Per Capita Expenditures:	$537	$76,774	$261
Operating Income (loss):	-$128,195	$2,436	$
Ratio of Retained Earnings to Expenditures:	732.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,184,828	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,937	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Markham City

Unit Code: 016/335/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,076,245
Equalized Assessed Valuation:	$127,392,372
Population:	12,671
Employees:	
Full Time:	106
Part Time:	127
Salaries Paid:	$7,267,656

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$596,108	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$47	$605	$440
Revenue Collected During FY 14:	$13,965,942	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,589,011	$5,491,101	$2,627,902
Per Capita Revenue:	$1,102	$812	$637
Per Capita Expenditures:	$1,151	$769	$619
Revenues over (under) Expenditures:	-$623,069	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	5.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	$821,507	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$65	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,161,040	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$8,086,276	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$43,841,321	$8,931,204	$2,656,302
Per Capita Debt:	$3,460	$1,369	$683
General Obligation Debt over EAV:	29.82%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,081,367	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$401	$1,598	$1,215
Revenue Collected During FY 14:	$5,853,688	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,584,150	$2,739,346	$1,190,005
Per Capita Revenue:	$462	$478	$340
Per Capita Expenditures:	$441	$457	$327
Operating Income (loss):	$269,538	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	103.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,778,275	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$456	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maroa City

Unit Code: 055/040/30 **County:** Macon

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,300,347

Equalized Assessed Valuation: $15,858,413

Population: 1,565

Employees:

Full Time: 6

Part Time: 16

Salaries Paid: $324,012

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,540	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$16	$605	$440
Revenue Collected During FY 14:	$772,133	$5,702,258	$2,724,997
Expenditures During FY 14:	$682,143	$5,491,101	$2,627,902
Per Capita Revenue:	$493	$812	$637
Per Capita Expenditures:	$436	$769	$619
Revenues over (under) Expenditures:	$89,990	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	16.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$114,530	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$73	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$416,175	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$301,645	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,475,478	$8,931,204	$2,656,302
Per Capita Debt:	$943	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,449,367	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$926	$1,598	$1,215
Revenue Collected During FY 14:	$333,397	$2,867,651	$1,249,280
Expenditures During FY 14:	$371,064	$2,739,346	$1,190,005
Per Capita Revenue:	$213	$478	$340
Per Capita Expenditures:	$237	$457	$327
Operating Income (loss):	-$37,667	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	380.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,411,700	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$902	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marquette Heights City

Unit Code: 090/050/30 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,202,445
Equalized Assessed Valuation:	$27,844,204
Population:	2,824
Employees:	
Full Time:	12
Part Time:	12
Salaries Paid:	$592,766

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$982,317	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$348	$605	$440
Revenue Collected During FY 14:	$1,251,542	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,222,408	$5,491,101	$2,627,902
Per Capita Revenue:	$443	$812	$637
Per Capita Expenditures:	$433	$769	$619
Revenues over (under) Expenditures:	$29,134	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,011,451	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$358	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$202,636	$1,648,859	$607,219
Total Unrestricted Net Assets:	$808,815	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,805,792	$8,931,204	$2,656,302
Per Capita Debt:	$639	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,498,727	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$531	$1,598	$1,215
Revenue Collected During FY 14:	$841,412	$2,867,651	$1,249,280
Expenditures During FY 14:	$727,517	$2,739,346	$1,190,005
Per Capita Revenue:	$298	$478	$340
Per Capita Expenditures:	$258	$457	$327
Operating Income (loss):	$113,895	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	221.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,612,622	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$571	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marseilles City

Unit Code: 050/055/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,938,200
Equalized Assessed Valuation:	$53,095,521
Population:	5,094
Employees:	
Full Time:	30
Part Time:	16
Salaries Paid:	$1,486,080

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,454,803	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$482	$605	$440
Revenue Collected During FY 14:	$4,805,054	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,445,553	$5,491,101	$2,627,902
Per Capita Revenue:	$943	$812	$637
Per Capita Expenditures:	$873	$769	$619
Revenues over (under) Expenditures:	$359,501	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	59.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,637,169	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$518	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,255,651	$1,648,859	$607,219
Total Unrestricted Net Assets:	$621,075	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,488,579	$8,931,204	$2,656,302
Per Capita Debt:	$1,666	$1,369	$683
General Obligation Debt over EAV:	1.76%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,554,627	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,483	$1,598	$1,215
Revenue Collected During FY 14:	$2,291,133	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,631,818	$2,739,346	$1,190,005
Per Capita Revenue:	$450	$478	$340
Per Capita Expenditures:	$320	$457	$327
Operating Income (loss):	$659,315	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	493.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,053,276	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,581	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marshall City

Unit Code: 012/015/30 **County:** Clark

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,237,368
Equalized Assessed Valuation:	$39,380,242
Population:	3,933
Employees:	
Full Time:	36
Part Time:	42
Salaries Paid:	$2,142,736

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,392,339	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$608	$605	$440
Revenue Collected During FY 14:	$2,404,350	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,242,023	$5,491,101	$2,627,902
Per Capita Revenue:	$611	$812	$637
Per Capita Expenditures:	$570	$769	$619
Revenues over (under) Expenditures:	$162,327	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	129.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,895,142	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$736	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$700,475	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,996,042	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,219,509	$8,931,204	$2,656,302
Per Capita Debt:	$310	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,758,889	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,515	$1,598	$1,215
Revenue Collected During FY 14:	$11,183,313	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,247,983	$2,739,346	$1,190,005
Per Capita Revenue:	$2,843	$478	$340
Per Capita Expenditures:	$2,606	$457	$327
Operating Income (loss):	$935,330	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	178.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$18,322,087	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,659	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Martinsville City

Unit Code: 012/020/30 **County:** Clark

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,410,470
Equalized Assessed Valuation:	$5,609,466
Population:	1,167
Employees:	
Full Time:	9
Part Time:	9
Salaries Paid:	$327,731

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$274,347	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$235	$605	$440
Revenue Collected During FY 14:	$585,851	$5,702,258	$2,724,997
Expenditures During FY 14:	$816,041	$5,491,101	$2,627,902
Per Capita Revenue:	$502	$812	$637
Per Capita Expenditures:	$699	$769	$619
Revenues over (under) Expenditures:	-$230,190	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-61.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$504,537	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$432	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$720,507	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$871,865	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$906,000	$8,931,204	$2,656,302
Per Capita Debt:	$776	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,627,459	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,108	$1,598	$1,215
Revenue Collected During FY 14:	$1,388,604	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,100,924	$2,739,346	$1,190,005
Per Capita Revenue:	$1,190	$478	$340
Per Capita Expenditures:	$943	$457	$327
Operating Income (loss):	$287,680	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	353.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,891,678	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,335	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Martinton Village

Unit Code: 038/070/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $355,300

Equalized Assessed Valuation: $3,551,925

Population: 381

Employees:

Full Time:

Part Time: 9

Salaries Paid: $19,792

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$696,081	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,827	$24,836	$493
Revenue Collected During FY 14:	$127,255	$369,367	$116,057
Expenditures During FY 14:	$108,368	$363,149	$110,784
Per Capita Revenue:	$334	$93,141	$321
Per Capita Expenditures:	$284	$94,207	$304
Revenues over (under) Expenditures:	$18,887	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	659.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$714,968	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,877	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$714,968	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$156,791	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$412	$79,092	$947
Revenue Collected During FY 14:	$13,237	$321,951	$89,373
Expenditures During FY 14:	$38,432	$319,515	$97,232
Per Capita Revenue:	$35	$78,578	$229
Per Capita Expenditures:	$101	$76,774	$261
Operating Income (loss):	-$25,195	$2,436	$
Ratio of Retained Earnings to Expenditures:	342.41%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$131,596	$893,250	$392,538
Per Capita Ending Retained Earnings:	$345	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maryville Village

Unit Code: 057/085/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$11,097,900
Equalized Assessed Valuation:	$188,499,948
Population:	7,487
Employees:	
Full Time:	37
Part Time:	38
Salaries Paid:	$2,505,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,943,179	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$393	$605	$440
Revenue Collected During FY 14:	$4,772,440	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,344,252	$5,491,101	$2,627,902
Per Capita Revenue:	$637	$812	$637
Per Capita Expenditures:	$714	$769	$619
Revenues over (under) Expenditures:	-$571,812	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	45.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,422,037	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$323	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$311,777	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,133,740	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,139,118	$8,931,204	$2,656,302
Per Capita Debt:	$686	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,204,756	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,096	$1,598	$1,215
Revenue Collected During FY 14:	$2,553,645	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,418,290	$2,739,346	$1,190,005
Per Capita Revenue:	$341	$478	$340
Per Capita Expenditures:	$323	$457	$327
Operating Income (loss):	$135,355	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	342.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,289,441	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,107	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mascoutah City

Unit Code: 088/090/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,559,731
Equalized Assessed Valuation:	$121,995,577
Population:	7,483
Employees:	
Full Time:	48
Part Time:	21
Salaries Paid:	$3,554,199

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$117,448	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$16	$605	$440
Revenue Collected During FY 14:	$6,323,487	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,458,509	$5,491,101	$2,627,902
Per Capita Revenue:	$845	$812	$637
Per Capita Expenditures:	$863	$769	$619
Revenues over (under) Expenditures:	-$135,022	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	1.28%	90.40%	74.76%
Ending Fund Balance for FY 14:	$82,538	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$11	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,191,452	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,432,571	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,017,147	$8,931,204	$2,656,302
Per Capita Debt:	$1,339	$1,369	$683
General Obligation Debt over EAV:	4.56%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$27,913,238	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,730	$1,598	$1,215
Revenue Collected During FY 14:	$10,614,751	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,169,264	$2,739,346	$1,190,005
Per Capita Revenue:	$1,419	$478	$340
Per Capita Expenditures:	$1,359	$457	$327
Operating Income (loss):	$445,487	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	275.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$28,035,415	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,747	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mason Town

Unit Code: 025/035/31 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $744,600

Equalized Assessed Valuation: $1,806,565

Population: 345

Employees:

Full Time:

Part Time: 10

Salaries Paid: $21,291

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$140,970	$332,008	$170,045
Per Capita Beginning Fund Balance:	$409	$24,836	$493
Revenue Collected During FY 14:	$102,123	$369,367	$116,057
Expenditures During FY 14:	$88,388	$363,149	$110,784
Per Capita Revenue:	$296	$93,141	$321
Per Capita Expenditures:	$256	$94,207	$304
Revenues over (under) Expenditures:	$13,735	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	177.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$156,542	$351,006	$180,864
Per Capita Ending Fund Balance:	$454	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,747	$123,269	$26,022
Total Unrestricted Net Assets:	$67,795	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$226,000	$609,493	$29,815
Per Capita Debt:	$655	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$665,191	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,928	$79,092	$947
Revenue Collected During FY 14:	$69,869	$321,951	$89,373
Expenditures During FY 14:	$67,331	$319,515	$97,232
Per Capita Revenue:	$203	$78,578	$229
Per Capita Expenditures:	$195	$76,774	$261
Operating Income (loss):	$2,538	$2,436	$
Ratio of Retained Earnings to Expenditures:	988.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$665,892	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,930	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mason City City

Unit Code: 060/040/30 **County:** Mason

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $7,316,350

Equalized Assessed Valuation: $15,887,017

Population: 2,558

Employees:

Full Time: 11

Part Time: 1

Salaries Paid: $539,604

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$640,481	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$250	$605	$440
Revenue Collected During FY 14:	$911,723	$5,702,258	$2,724,997
Expenditures During FY 14:	$950,245	$5,491,101	$2,627,902
Per Capita Revenue:	$356	$812	$637
Per Capita Expenditures:	$371	$769	$619
Revenues over (under) Expenditures:	-$38,522	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.35%	90.40%	74.76%
Ending Fund Balance for FY 14:	$601,959	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$235	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$418,028	$1,648,859	$607,219
Total Unrestricted Net Assets:	$183,931	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,082,595	$8,931,204	$2,656,302
Per Capita Debt:	$814	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,851,966	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$724	$1,598	$1,215
Revenue Collected During FY 14:	$999,054	$2,867,651	$1,249,280
Expenditures During FY 14:	$549,935	$2,739,346	$1,190,005
Per Capita Revenue:	$391	$478	$340
Per Capita Expenditures:	$215	$457	$327
Operating Income (loss):	$449,119	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	418.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,301,085	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$900	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Matherville Village

Unit Code: 066/025/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$470,160
Equalized Assessed Valuation:	$5,922,812
Population:	302
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$62,171

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$141,329	$332,008	$170,045
Per Capita Beginning Fund Balance:	$468	$24,836	$493
Revenue Collected During FY 14:	$406,997	$369,367	$116,057
Expenditures During FY 14:	$321,719	$363,149	$110,784
Per Capita Revenue:	$1,348	$93,141	$321
Per Capita Expenditures:	$1,065	$94,207	$304
Revenues over (under) Expenditures:	$85,278	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	68.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	$220,577	$351,006	$180,864
Per Capita Ending Fund Balance:	$730	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$45,411	$6,426	$
Total Unreserved Funds:	$175,166	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$287,250	$609,493	$29,815
Per Capita Debt:	$951	$180,001	$67
General Obligation Debt over EAV:	2.87%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$256,617	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$850	$79,092	$947
Revenue Collected During FY 14:	$135,804	$321,951	$89,373
Expenditures During FY 14:	$147,441	$319,515	$97,232
Per Capita Revenue:	$450	$78,578	$229
Per Capita Expenditures:	$488	$76,774	$261
Operating Income (loss):	-$11,637	$2,436	$
Ratio of Retained Earnings to Expenditures:	170.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$251,010	$893,250	$392,538
Per Capita Ending Retained Earnings:	$831	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Matteson Village

Unit Code: 016/340/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,017,731
Equalized Assessed Valuation:	$395,239,517
Population:	19,150
Employees:	
Full Time:	147
Part Time:	135
Salaries Paid:	$10,974,795

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$2,062,259	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$108	$605	$440
Revenue Collected During FY 14:	$23,796,824	$5,702,258	$2,724,997
Expenditures During FY 14:	$22,479,126	$5,491,101	$2,627,902
Per Capita Revenue:	$1,243	$812	$637
Per Capita Expenditures:	$1,174	$769	$619
Revenues over (under) Expenditures:	$1,317,698	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-5.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$1,129,584	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$59	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,860,982	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$14,464,459	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$63,000,451	$8,931,204	$2,656,302
Per Capita Debt:	$3,290	$1,369	$683
General Obligation Debt over EAV:	0.39%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,856,039	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$619	$1,598	$1,215
Revenue Collected During FY 14:	$6,341,174	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,616,005	$2,739,346	$1,190,005
Per Capita Revenue:	$331	$478	$340
Per Capita Expenditures:	$293	$457	$327
Operating Income (loss):	$725,169	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	556.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$31,259,154	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,632	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mattoon City

Unit Code: 015/030/30 **County:** Coles

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $41,064,730

Equalized Assessed Valuation: $189,874,102

Population: 18,555

Employees:

Full Time: 153

Part Time: 45

Salaries Paid: $8,826,931

Blended Component Units

Number Submitted = 1

Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,093,479	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$382	$605	$440
Revenue Collected During FY 14:	$19,126,680	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,764,761	$5,491,101	$2,627,902
Per Capita Revenue:	$1,031	$812	$637
Per Capita Expenditures:	$957	$769	$619
Revenues over (under) Expenditures:	$1,361,919	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	44.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,985,788	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$430	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,676,383	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$5,676,903	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,691,565	$8,931,204	$2,656,302
Per Capita Debt:	$1,708	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,246,869	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,415	$1,598	$1,215
Revenue Collected During FY 14:	$8,201,710	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,997,191	$2,739,346	$1,190,005
Per Capita Revenue:	$442	$478	$340
Per Capita Expenditures:	$377	$457	$327
Operating Income (loss):	$1,204,519	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	396.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$27,778,020	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,497	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maunie Village

Unit Code: 097/030/32 **County:** White

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$37,920
Equalized Assessed Valuation:	$384,689
Population:	139
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$23,130	$332,008	$170,045
Per Capita Beginning Fund Balance:	$166	$24,836	$493
Revenue Collected During FY 14:	$25,191	$369,367	$116,057
Expenditures During FY 14:	$26,584	$363,149	$110,784
Per Capita Revenue:	$181	$93,141	$321
Per Capita Expenditures:	$191	$94,207	$304
Revenues over (under) Expenditures:	-$1,393	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	81.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$21,737	$351,006	$180,864
Per Capita Ending Fund Balance:	$156	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$21,737	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,118	$609,493	$29,815
Per Capita Debt:	$8	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maywood Village

Unit Code: 016/345/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,192,671
Equalized Assessed Valuation:	$188,288,407
Population:	24,090
Employees:	
Full Time:	156
Part Time:	31
Salaries Paid:	$12,285,738

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$11,941,463	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$496	$605	$440
Revenue Collected During FY 14:	$25,772,716	$5,702,258	$2,724,997
Expenditures During FY 14:	$26,314,871	$5,491,101	$2,627,902
Per Capita Revenue:	$1,070	$812	$637
Per Capita Expenditures:	$1,092	$769	$619
Revenues over (under) Expenditures:	-$542,155	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-48.35%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$12,723,618	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$528	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,695,434	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$46,884,222	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$41,202,127	$8,931,204	$2,656,302
Per Capita Debt:	$1,710	$1,369	$683
General Obligation Debt over EAV:	10.04%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,394,828	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$390	$1,598	$1,215
Revenue Collected During FY 14:	$8,094,272	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,290,954	$2,739,346	$1,190,005
Per Capita Revenue:	$336	$478	$340
Per Capita Expenditures:	$344	$457	$327
Operating Income (loss):	-$196,682	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	110.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,198,146	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$382	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mazon Village

Unit Code: 032/055/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,838,125
Equalized Assessed Valuation:	$15,852,318
Population:	1,015
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$234,324

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$668,564	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$659	$605	$440
Revenue Collected During FY 14:	$780,282	$5,702,258	$2,724,997
Expenditures During FY 14:	$589,315	$5,491,101	$2,627,902
Per Capita Revenue:	$769	$812	$637
Per Capita Expenditures:	$581	$769	$619
Revenues over (under) Expenditures:	$190,967	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	149.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$878,531	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$866	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$247,946	$1,648,859	$607,219
Total Unrestricted Net Assets:	$630,585	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$92,000	$8,931,204	$2,656,302
Per Capita Debt:	$91	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,739,444	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,669	$1,598	$1,215
Revenue Collected During FY 14:	$367,891	$2,867,651	$1,249,280
Expenditures During FY 14:	$350,118	$2,739,346	$1,190,005
Per Capita Revenue:	$362	$478	$340
Per Capita Expenditures:	$345	$457	$327
Operating Income (loss):	$17,773	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1352.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,735,396	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,665	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Cook Village

Unit Code: 016/330/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,961,845
Equalized Assessed Valuation:	$90,911,727
Population:	228
Employees:	
Full Time:	69
Part Time:	13
Salaries Paid:	$3,803,309

Blended Component Units

Number Submitted = 3

911 Emergency Telephone System Board
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,510,771	$332,008	$170,045
Per Capita Beginning Fund Balance:	$11,012	$24,836	$493
Revenue Collected During FY 14:	$9,329,894	$369,367	$116,057
Expenditures During FY 14:	$11,050,668	$363,149	$110,784
Per Capita Revenue:	$40,921	$93,141	$321
Per Capita Expenditures:	$48,468	$94,207	$304
Revenues over (under) Expenditures:	-$1,720,774	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	23.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$2,575,972	$351,006	$180,864
Per Capita Ending Fund Balance:	$11,298	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$356,879	$123,269	$26,022
Total Unrestricted Net Assets:	-$28,848,389	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$46,062,027	$609,493	$29,815
Per Capita Debt:	$202,026	$180,001	$67
General Obligation Debt over EAV:	44.17%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,625,500	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$72,919	$79,092	$947
Revenue Collected During FY 14:	$10,020,090	$321,951	$89,373
Expenditures During FY 14:	$9,461,206	$319,515	$97,232
Per Capita Revenue:	$43,948	$78,578	$229
Per Capita Expenditures:	$41,497	$76,774	$261
Operating Income (loss):	$558,884	$2,436	$
Ratio of Retained Earnings to Expenditures:	177.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$16,806,666	$893,250	$392,538
Per Capita Ending Retained Earnings:	$73,713	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mc Cullom Lake Village

Unit Code: 063/080/32 **County:** Mchenry

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,254,000
Equalized Assessed Valuation:	$10,843,719
Population:	1,075
Employees:	
Full Time:	2
Part Time:	16
Salaries Paid:	$269,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,157	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$52	$605	$440
Revenue Collected During FY 14:	$629,258	$5,702,258	$2,724,997
Expenditures During FY 14:	$645,584	$5,491,101	$2,627,902
Per Capita Revenue:	$585	$812	$637
Per Capita Expenditures:	$601	$769	$619
Revenues over (under) Expenditures:	-$16,326	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	6.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$39,831	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$37	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,731	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$112,094	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,221,552	$8,931,204	$2,656,302
Per Capita Debt:	$2,067	$1,369	$683
General Obligation Debt over EAV:	10.24%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,057,446	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,914	$1,598	$1,215
Revenue Collected During FY 14:	$397,895	$2,867,651	$1,249,280
Expenditures During FY 14:	$181,610	$2,739,346	$1,190,005
Per Capita Revenue:	$370	$478	$340
Per Capita Expenditures:	$169	$457	$327
Operating Income (loss):	$216,285	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1251.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,273,731	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,115	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Mc Henry City

Unit Code: 063/085/30 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,130,660
Equalized Assessed Valuation:	$564,626,861
Population:	26,992
Employees:	
Full Time:	133
Part Time:	100
Salaries Paid:	$10,254,549

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,967,050	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$295	$513	$441
Revenue Collected During FY 14:	$21,611,536	$53,021,753	$40,071,062
Expenditures During FY 14:	$17,539,308	$50,940,085	$39,626,744
Per Capita Revenue:	$801	$1,047	$1,013
Per Capita Expenditures:	$650	$1,008	$967
Revenues over (under) Expenditures:	$4,072,228	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	59.82%	54.88%	52.77%
Ending Fund Balance for FY 14:	$10,491,730	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$389	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,666,385	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$9,831,678	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,793,688	$81,108,167	$55,205,755
Per Capita Debt:	$696	$1,521	$1,337
General Obligation Debt over EAV:	3.33%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$46,729,317	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,731	$1,355	$1,126
Revenue Collected During FY 14:	$5,588,559	$22,088,329	$13,107,976
Expenditures During FY 14:	$6,051,271	$21,127,660	$12,128,269
Per Capita Revenue:	$207	$418	$307
Per Capita Expenditures:	$224	$399	$297
Operating Income (loss):	-$462,712	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	762.92%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$46,166,310	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,710	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Lean Village

Unit Code: 064/090/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,641,640
Equalized Assessed Valuation:	$11,169,684
Population:	830
Employees:	
Full Time:	3
Part Time:	11
Salaries Paid:	$226,896

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$521,968	$332,008	$170,045
Per Capita Beginning Fund Balance:	$629	$24,836	$493
Revenue Collected During FY 14:	$553,691	$369,367	$116,057
Expenditures During FY 14:	$421,096	$363,149	$110,784
Per Capita Revenue:	$667	$93,141	$321
Per Capita Expenditures:	$507	$94,207	$304
Revenues over (under) Expenditures:	$132,595	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	155.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$654,563	$351,006	$180,864
Per Capita Ending Fund Balance:	$789	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,974	$123,269	$26,022
Total Unrestricted Net Assets:	$473,343	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$380,845	$609,493	$29,815
Per Capita Debt:	$459	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,791,352	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,158	$79,092	$947
Revenue Collected During FY 14:	$314,807	$321,951	$89,373
Expenditures During FY 14:	$321,987	$319,515	$97,232
Per Capita Revenue:	$379	$78,578	$229
Per Capita Expenditures:	$388	$76,774	$261
Operating Income (loss):	-$7,180	$2,436	$
Ratio of Retained Earnings to Expenditures:	554.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,784,172	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,150	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mc Leansboro City

Unit Code: 033/025/30 **County:** Hamilton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,232,185
Equalized Assessed Valuation:	$12,950,711
Population:	2,883
Employees:	
Full Time:	31
Part Time:	52
Salaries Paid:	$1,172,187

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,448,128	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$849	$605	$440
Revenue Collected During FY 14:	$1,549,498	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,932,820	$5,491,101	$2,627,902
Per Capita Revenue:	$537	$812	$637
Per Capita Expenditures:	$670	$769	$619
Revenues over (under) Expenditures:	-$383,322	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	127.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,463,808	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$855	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,014,753	$1,648,859	$607,219
Total Unrestricted Net Assets:	$412,929	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,790,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,315	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,151,841	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,787	$1,598	$1,215
Revenue Collected During FY 14:	$5,839,517	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,541,901	$2,739,346	$1,190,005
Per Capita Revenue:	$2,026	$478	$340
Per Capita Expenditures:	$1,575	$457	$327
Operating Income (loss):	$1,297,616	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	134.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,089,906	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,112	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Nabb Village

Unit Code: 078/030/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$710,600
Equalized Assessed Valuation:	$4,077,663
Population:	285
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$55,430

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$172,280	$332,008	$170,045
Per Capita Beginning Fund Balance:	$604	$24,836	$493
Revenue Collected During FY 14:	$139,008	$369,367	$116,057
Expenditures During FY 14:	$98,847	$363,149	$110,784
Per Capita Revenue:	$488	$93,141	$321
Per Capita Expenditures:	$347	$94,207	$304
Revenues over (under) Expenditures:	$40,161	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	208.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	$205,638	$351,006	$180,864
Per Capita Ending Fund Balance:	$722	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,945	$123,269	$26,022
Total Unrestricted Net Assets:	$188,693	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$898,801	$609,493	$29,815
Per Capita Debt:	$3,154	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,031,262	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$7,127	$79,092	$947
Revenue Collected During FY 14:	$151,100	$321,951	$89,373
Expenditures During FY 14:	$172,430	$319,515	$97,232
Per Capita Revenue:	$530	$78,578	$229
Per Capita Expenditures:	$605	$76,774	$261
Operating Income (loss):	-$21,330	$2,436	$
Ratio of Retained Earnings to Expenditures:	1169.60%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,016,735	$893,250	$392,538
Per Capita Ending Retained Earnings:	$7,076	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mechanicsburg Village

Unit Code: 083/075/32 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,135,950
Equalized Assessed Valuation:	$3,902,943
Population:	603
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$16,013

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$782,185	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,297	$24,836	$493
Revenue Collected During FY 14:	$474,007	$369,367	$116,057
Expenditures During FY 14:	$919,704	$363,149	$110,784
Per Capita Revenue:	$786	$93,141	$321
Per Capita Expenditures:	$1,525	$94,207	$304
Revenues over (under) Expenditures:	-$445,697	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	39.74%	257.35%	167.68%
Ending Fund Balance for FY 14:	$365,450	$351,006	$180,864
Per Capita Ending Fund Balance:	$606	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,895	$123,269	$26,022
Total Unrestricted Net Assets:	-$1,827,445	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,207,379	$609,493	$29,815
Per Capita Debt:	$3,661	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Media Village

Unit Code: 036/030/32 **County:** Henderson

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $58,584

Equalized Assessed Valuation: $1,026,434

Population: 175

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$80,689	$332,008	$170,045
Per Capita Beginning Fund Balance:	$461	$24,836	$493
Revenue Collected During FY 14:	$20,477	$369,367	$116,057
Expenditures During FY 14:	$19,618	$363,149	$110,784
Per Capita Revenue:	$117	$93,141	$321
Per Capita Expenditures:	$112	$94,207	$304
Revenues over (under) Expenditures:	$859	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	415.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,548	$351,006	$180,864
Per Capita Ending Fund Balance:	$466	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$81,548	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$76,000	$609,493	$29,815
Per Capita Debt:	$434	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$208,828	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,193	$79,092	$947
Revenue Collected During FY 14:	$32,189	$321,951	$89,373
Expenditures During FY 14:	$36,130	$319,515	$97,232
Per Capita Revenue:	$184	$78,578	$229
Per Capita Expenditures:	$206	$76,774	$261
Operating Income (loss):	-$3,941	$2,436	$
Ratio of Retained Earnings to Expenditures:	567.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$204,887	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,171	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Medora Village

Unit Code: 056/065/32 **County:** Macoupin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $411,700

Equalized Assessed Valuation: $2,472,194

Population: 500

Employees:

Full Time:

Part Time: 6

Salaries Paid: $51,427

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$192,070	$332,008	$170,045
Per Capita Beginning Fund Balance:	$384	$24,836	$493
Revenue Collected During FY 14:	$105,813	$369,367	$116,057
Expenditures During FY 14:	$143,258	$363,149	$110,784
Per Capita Revenue:	$212	$93,141	$321
Per Capita Expenditures:	$287	$94,207	$304
Revenues over (under) Expenditures:	-$37,445	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	119.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$171,637	$351,006	$180,864
Per Capita Ending Fund Balance:	$343	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$24,627	$6,426	$
Total Unreserved Funds:	$147,010	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$140,947	$609,493	$29,815
Per Capita Debt:	$282	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$970,756	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,942	$79,092	$947
Revenue Collected During FY 14:	$194,960	$321,951	$89,373
Expenditures During FY 14:	$258,090	$319,515	$97,232
Per Capita Revenue:	$390	$78,578	$229
Per Capita Expenditures:	$516	$76,774	$261
Operating Income (loss):	-$63,130	$2,436	$
Ratio of Retained Earnings to Expenditures:	353.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$911,650	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,823	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Melrose Park Village

Unit Code: 016/350/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$52,844,325
Equalized Assessed Valuation:	$540,382,619
Population:	25,511
Employees:	
Full Time:	239
Part Time:	130
Salaries Paid:	$18,553,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,399,782	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$564	$513	$441
Revenue Collected During FY 14:	$45,955,784	$53,021,753	$40,071,062
Expenditures During FY 14:	$52,884,488	$50,940,085	$39,626,744
Per Capita Revenue:	$1,801	$1,047	$1,013
Per Capita Expenditures:	$2,073	$1,008	$967
Revenues over (under) Expenditures:	-$6,928,704	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	22.68%	54.88%	52.77%
Ending Fund Balance for FY 14:	$11,993,886	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$470	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,761,797	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$62,685,121	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$102,671,992	$81,108,167	$55,205,755
Per Capita Debt:	$4,025	$1,521	$1,337
General Obligation Debt over EAV:	10.98%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$42,895,839	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,681	$1,355	$1,126
Revenue Collected During FY 14:	$23,380,461	$22,088,329	$13,107,976
Expenditures During FY 14:	$16,729,262	$21,127,660	$12,128,269
Per Capita Revenue:	$916	$418	$307
Per Capita Expenditures:	$656	$399	$297
Operating Income (loss):	$6,651,199	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	265.59%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$44,431,906	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,742	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Melvin Village

Unit Code: 027/030/32 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$594,420
Equalized Assessed Valuation:	$2,834,227
Population:	452
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$44,970

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$363,164	$332,008	$170,045
Per Capita Beginning Fund Balance:	$803	$24,836	$493
Revenue Collected During FY 14:	$164,476	$369,367	$116,057
Expenditures During FY 14:	$108,541	$363,149	$110,784
Per Capita Revenue:	$364	$93,141	$321
Per Capita Expenditures:	$240	$94,207	$304
Revenues over (under) Expenditures:	$55,935	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	386.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	$419,099	$351,006	$180,864
Per Capita Ending Fund Balance:	$927	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,845	$123,269	$26,022
Total Unrestricted Net Assets:	$348,255	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$349,893	$609,493	$29,815
Per Capita Debt:	$774	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$387,167	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$857	$79,092	$947
Revenue Collected During FY 14:	$128,650	$321,951	$89,373
Expenditures During FY 14:	$118,835	$319,515	$97,232
Per Capita Revenue:	$285	$78,578	$229
Per Capita Expenditures:	$263	$76,774	$261
Operating Income (loss):	$9,815	$2,436	$
Ratio of Retained Earnings to Expenditures:	334.06%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$396,982	$893,250	$392,538
Per Capita Ending Retained Earnings:	$878	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mendon Village

Unit Code: 001/055/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$247,435
Equalized Assessed Valuation:	$6,549,069
Population:	953
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$107,252

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$459,576	$332,008	$170,045
Per Capita Beginning Fund Balance:	$482	$24,836	$493
Revenue Collected During FY 14:	$268,125	$369,367	$116,057
Expenditures During FY 14:	$203,213	$363,149	$110,784
Per Capita Revenue:	$281	$93,141	$321
Per Capita Expenditures:	$213	$94,207	$304
Revenues over (under) Expenditures:	$64,912	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	258.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$524,488	$351,006	$180,864
Per Capita Ending Fund Balance:	$550	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$538,891	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,393,060	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,462	$79,092	$947
Revenue Collected During FY 14:	$268,629	$321,951	$89,373
Expenditures During FY 14:	$184,285	$319,515	$97,232
Per Capita Revenue:	$282	$78,578	$229
Per Capita Expenditures:	$193	$76,774	$261
Operating Income (loss):	$84,344	$2,436	$
Ratio of Retained Earnings to Expenditures:	801.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,477,404	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,550	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mendota City

Unit Code: 050/060/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,316,952
Equalized Assessed Valuation:	$69,723,543
Population:	7,397
Employees:	
Full Time:	45
Part Time:	110
Salaries Paid:	$2,839,234

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,689,606	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$634	$605	$440
Revenue Collected During FY 14:	$7,655,247	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,825,287	$5,491,101	$2,627,902
Per Capita Revenue:	$1,035	$812	$637
Per Capita Expenditures:	$1,058	$769	$619
Revenues over (under) Expenditures:	-$170,040	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,519,566	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$611	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,908,225	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,411,087	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,142,165	$8,931,204	$2,656,302
Per Capita Debt:	$560	$1,369	$683
General Obligation Debt over EAV:	0.91%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,686,168	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,039	$1,598	$1,215
Revenue Collected During FY 14:	$2,779,347	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,424,578	$2,739,346	$1,190,005
Per Capita Revenue:	$376	$478	$340
Per Capita Expenditures:	$328	$457	$327
Operating Income (loss):	$354,769	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	413.37%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,022,367	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,355	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Menominee Village

Unit Code: 043/035/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$91,500
Equalized Assessed Valuation:	$
Population:	248
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$8,447

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,491	$332,008	$170,045
Per Capita Beginning Fund Balance:	$268	$24,836	$493
Revenue Collected During FY 14:	$59,058	$369,367	$116,057
Expenditures During FY 14:	$56,869	$363,149	$110,784
Per Capita Revenue:	$238	$93,141	$321
Per Capita Expenditures:	$229	$94,207	$304
Revenues over (under) Expenditures:	$2,189	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	120.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$68,680	$351,006	$180,864
Per Capita Ending Fund Balance:	$277	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$550,639	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Meredosia Village

Unit Code: 069/035/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$779,500
Equalized Assessed Valuation:	$6,131,616
Population:	1,041
Employees:	
Full Time:	3
Part Time:	5
Salaries Paid:	$220,889

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$461,900	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$444	$605	$440
Revenue Collected During FY 14:	$534,876	$5,702,258	$2,724,997
Expenditures During FY 14:	$513,664	$5,491,101	$2,627,902
Per Capita Revenue:	$514	$812	$637
Per Capita Expenditures:	$493	$769	$619
Revenues over (under) Expenditures:	$21,212	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	91.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	$469,715	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$451	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$277,209	$1,648,859	$607,219
Total Unrestricted Net Assets:	$313,285	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$377,734	$8,931,204	$2,656,302
Per Capita Debt:	$363	$1,369	$683
General Obligation Debt over EAV:	4.94%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,295,791	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,245	$1,598	$1,215
Revenue Collected During FY 14:	$216,231	$2,867,651	$1,249,280
Expenditures During FY 14:	$200,533	$2,739,346	$1,190,005
Per Capita Revenue:	$208	$478	$340
Per Capita Expenditures:	$193	$457	$327
Operating Income (loss):	$15,698	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	654.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,311,489	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,260	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Merrionette Park Village

Unit Code: 016/355/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,715,983
Equalized Assessed Valuation:	$40,330,023
Population:	1,894
Employees:	
Full Time:	
Part Time:	95
Salaries Paid:	$1,222,155

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$182,191	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$96	$605	$440
Revenue Collected During FY 14:	$2,174,701	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,813,328	$5,491,101	$2,627,902
Per Capita Revenue:	$1,148	$812	$637
Per Capita Expenditures:	$1,485	$769	$619
Revenues over (under) Expenditures:	-$638,627	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-26.31%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$740,293	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$391	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$181,230	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$848,073	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$660,602	$8,931,204	$2,656,302
Per Capita Debt:	$349	$1,369	$683
General Obligation Debt over EAV:	0.07%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,247,822	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,187	$1,598	$1,215
Revenue Collected During FY 14:	$863,403	$2,867,651	$1,249,280
Expenditures During FY 14:	$404,779	$2,739,346	$1,190,005
Per Capita Revenue:	$456	$478	$340
Per Capita Expenditures:	$214	$457	$327
Operating Income (loss):	$458,624	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	668.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,706,445	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,429	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Metamora Village

Unit Code: 102/045/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,257,856
Equalized Assessed Valuation:	$61,781,133
Population:	3,636
Employees:	
Full Time:	14
Part Time:	8
Salaries Paid:	$678,082

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,646,222	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,003	$605	$440
Revenue Collected During FY 14:	$1,942,548	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,428,891	$5,491,101	$2,627,902
Per Capita Revenue:	$534	$812	$637
Per Capita Expenditures:	$393	$769	$619
Revenues over (under) Expenditures:	$513,657	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	287.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,114,107	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,131	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,659,929	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,454,178	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,316,126	$8,931,204	$2,656,302
Per Capita Debt:	$912	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,856,945	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,336	$1,598	$1,215
Revenue Collected During FY 14:	$1,698,400	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,199,222	$2,739,346	$1,190,005
Per Capita Revenue:	$467	$478	$340
Per Capita Expenditures:	$330	$457	$327
Operating Income (loss):	$499,178	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	460.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,517,220	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,517	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Metcalf Village

Unit Code: 023/030/32 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$620,225
Equalized Assessed Valuation:	$559,148
Population:	189
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$16,581

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$90,155	$332,008	$170,045
Per Capita Beginning Fund Balance:	$477	$24,836	$493
Revenue Collected During FY 14:	$245,523	$369,367	$116,057
Expenditures During FY 14:	$244,149	$363,149	$110,784
Per Capita Revenue:	$1,299	$93,141	$321
Per Capita Expenditures:	$1,292	$94,207	$304
Revenues over (under) Expenditures:	$1,374	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	37.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$91,529	$351,006	$180,864
Per Capita Ending Fund Balance:	$484	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,470	$123,269	$26,022
Total Unrestricted Net Assets:	$83,059	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$106,116	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$561	$79,092	$947
Revenue Collected During FY 14:	$64,067	$321,951	$89,373
Expenditures During FY 14:	$44,306	$319,515	$97,232
Per Capita Revenue:	$339	$78,578	$229
Per Capita Expenditures:	$234	$76,774	$261
Operating Income (loss):	$19,761	$2,436	$
Ratio of Retained Earnings to Expenditures:	284.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$125,877	$893,250	$392,538
Per Capita Ending Retained Earnings:	$666	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Metropolis City

Unit Code: 061/020/30 **County:** Massac

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$40,043,474
Equalized Assessed Valuation:	$58,674,425
Population:	6,537
Employees:	
Full Time:	95
Part Time:	34
Salaries Paid:	$4,736,750

Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,530,266	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,458	$605	$440
Revenue Collected During FY 14:	$10,774,144	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,873,578	$5,491,101	$2,627,902
Per Capita Revenue:	$1,648	$812	$637
Per Capita Expenditures:	$1,510	$769	$619
Revenues over (under) Expenditures:	$900,566	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,087,134	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,390	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,301,622	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,925,568	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,500,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,453	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$29,042,401	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,443	$1,598	$1,215
Revenue Collected During FY 14:	$10,448,058	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,066,322	$2,739,346	$1,190,005
Per Capita Revenue:	$1,598	$478	$340
Per Capita Expenditures:	$1,693	$457	$327
Operating Income (loss):	-$618,264	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	256.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$28,428,259	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,349	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mettawa Village

Unit Code: 049/125/32 **County:** Lake

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $8,863,303

Equalized Assessed Valuation: $110,417,611

Population: 550

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,226,602	$332,008	$170,045
Per Capita Beginning Fund Balance:	$11,321	$24,836	$493
Revenue Collected During FY 14:	$3,857,775	$369,367	$116,057
Expenditures During FY 14:	$5,710,050	$363,149	$110,784
Per Capita Revenue:	$7,014	$93,141	$321
Per Capita Expenditures:	$10,382	$94,207	$304
Revenues over (under) Expenditures:	-$1,852,275	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	75.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$4,291,000	$351,006	$180,864
Per Capita Ending Fund Balance:	$7,802	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$542,253	$123,269	$26,022
Total Unrestricted Net Assets:	$3,820,267	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,820,000	$609,493	$29,815
Per Capita Debt:	$10,582	$180,001	$67
General Obligation Debt over EAV:	1.57%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Middletown Village

Unit Code: 054/045/32 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$291,500
Equalized Assessed Valuation:	$2,244,701
Population:	324
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$17,132

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$225,509	$332,008	$170,045
Per Capita Beginning Fund Balance:	$696	$24,836	$493
Revenue Collected During FY 14:	$63,002	$369,367	$116,057
Expenditures During FY 14:	$52,810	$363,149	$110,784
Per Capita Revenue:	$194	$93,141	$321
Per Capita Expenditures:	$163	$94,207	$304
Revenues over (under) Expenditures:	$10,192	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	446.32%	257.35%	167.68%
Ending Fund Balance for FY 14:	$235,701	$351,006	$180,864
Per Capita Ending Fund Balance:	$727	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,613	$123,269	$26,022
Total Unrestricted Net Assets:	$184,088	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$134,764	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$416	$79,092	$947
Revenue Collected During FY 14:	$46,587	$321,951	$89,373
Expenditures During FY 14:	$52,500	$319,515	$97,232
Per Capita Revenue:	$144	$78,578	$229
Per Capita Expenditures:	$162	$76,774	$261
Operating Income (loss):	-$5,913	$2,436	$
Ratio of Retained Earnings to Expenditures:	245.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$128,851	$893,250	$392,538
Per Capita Ending Retained Earnings:	$398	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Milan Village

Unit Code: 081/045/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,044,900
Equalized Assessed Valuation:	$75,282,294
Population:	5,099
Employees:	
Full Time:	39
Part Time:	22
Salaries Paid:	$2,484,555

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,320,084	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$455	$605	$440
Revenue Collected During FY 14:	$8,013,577	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,815,250	$5,491,101	$2,627,902
Per Capita Revenue:	$1,572	$812	$637
Per Capita Expenditures:	$1,533	$769	$619
Revenues over (under) Expenditures:	$198,327	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,667,137	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$523	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,549,913	$1,648,859	$607,219
Total Unrestricted Net Assets:	$728,681	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,797,181	$8,931,204	$2,656,302
Per Capita Debt:	$2,314	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,697,670	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$921	$1,598	$1,215
Revenue Collected During FY 14:	$1,624,921	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,016,227	$2,739,346	$1,190,005
Per Capita Revenue:	$319	$478	$340
Per Capita Expenditures:	$395	$457	$327
Operating Income (loss):	-$391,306	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	316.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,388,975	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,253	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Milford Village

Unit Code: 038/075/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,565,320
Equalized Assessed Valuation:	$7,515,307
Population:	1,369
Employees:	
Full Time:	6
Part Time:	8
Salaries Paid:	$276,434

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$62,915	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$46	$605	$440
Revenue Collected During FY 14:	$581,863	$5,702,258	$2,724,997
Expenditures During FY 14:	$729,497	$5,491,101	$2,627,902
Per Capita Revenue:	$425	$812	$637
Per Capita Expenditures:	$533	$769	$619
Revenues over (under) Expenditures:	-$147,634	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-28.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$210,549	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$154	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	-$210,549	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,428,604	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,044	$1,598	$1,215
Revenue Collected During FY 14:	$1,161,882	$2,867,651	$1,249,280
Expenditures During FY 14:	$761,381	$2,739,346	$1,190,005
Per Capita Revenue:	$849	$478	$340
Per Capita Expenditures:	$556	$457	$327
Operating Income (loss):	$400,501	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	240.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,829,105	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,336	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mill Creek Village

Unit Code: 091/035/32 **County:** Union

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $50,000

Equalized Assessed Valuation: $200,000

Population: 52

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

mill creek village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,369	$332,008	$170,045
Per Capita Beginning Fund Balance:	$430	$24,836	$493
Revenue Collected During FY 14:	$12,813	$369,367	$116,057
Expenditures During FY 14:	$10,827	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$208	$94,207	$304
Revenues over (under) Expenditures:	$1,986	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	224.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$24,355	$351,006	$180,864
Per Capita Ending Fund Balance:	$468	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$23,941	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mill Shoals Village

Unit Code: 097/035/32 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$234,000
Equalized Assessed Valuation:	$624,107
Population:	215
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$32,998

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$124,394	$332,008	$170,045
Per Capita Beginning Fund Balance:	$579	$24,836	$493
Revenue Collected During FY 14:	$55,685	$369,367	$116,057
Expenditures During FY 14:	$56,394	$363,149	$110,784
Per Capita Revenue:	$259	$93,141	$321
Per Capita Expenditures:	$262	$94,207	$304
Revenues over (under) Expenditures:	-$709	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	227.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$128,281	$351,006	$180,864
Per Capita Ending Fund Balance:	$597	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,261	$123,269	$26,022
Total Unrestricted Net Assets:	$65,400	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$72,000	$609,493	$29,815
Per Capita Debt:	$335	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$785,386	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,653	$79,092	$947
Revenue Collected During FY 14:	$68,716	$321,951	$89,373
Expenditures During FY 14:	$98,915	$319,515	$97,232
Per Capita Revenue:	$320	$78,578	$229
Per Capita Expenditures:	$460	$76,774	$261
Operating Income (loss):	-$30,199	$2,436	$
Ratio of Retained Earnings to Expenditures:	763.47%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$755,187	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,512	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Millbrook Village

Unit Code: 047/012/32 **County:** Kendall

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $117,055

Equalized Assessed Valuation: $8,142,953

Population: 375

Employees:

Full Time:

Part Time: 9

Salaries Paid: $7,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$372,735	$332,008	$170,045
Per Capita Beginning Fund Balance:	$994	$24,836	$493
Revenue Collected During FY 14:	$101,774	$369,367	$116,057
Expenditures During FY 14:	$40,668	$363,149	$110,784
Per Capita Revenue:	$271	$93,141	$321
Per Capita Expenditures:	$108	$94,207	$304
Revenues over (under) Expenditures:	$61,106	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1066.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$433,841	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,157	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$156,017	$123,269	$26,022
Total Unrestricted Net Assets:	$277,824	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Milledgeville Village

Unit Code: 008/020/32 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,089,650
Equalized Assessed Valuation:	$8,283,118
Population:	1,009
Employees:	
Full Time:	5
Part Time:	15
Salaries Paid:	$255,535

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$502,444	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$498	$605	$440
Revenue Collected During FY 14:	$827,868	$5,702,258	$2,724,997
Expenditures During FY 14:	$483,924	$5,491,101	$2,627,902
Per Capita Revenue:	$820	$812	$637
Per Capita Expenditures:	$480	$769	$619
Revenues over (under) Expenditures:	$343,944	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	173.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$840,388	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$833	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$744,743	$1,648,859	$607,219
Total Unrestricted Net Assets:	$154,032	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$890,091	$8,931,204	$2,656,302
Per Capita Debt:	$882	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,563,382	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,549	$1,598	$1,215
Revenue Collected During FY 14:	$375,054	$2,867,651	$1,249,280
Expenditures During FY 14:	$409,301	$2,739,346	$1,190,005
Per Capita Revenue:	$372	$478	$340
Per Capita Expenditures:	$406	$457	$327
Operating Income (loss):	-$34,247	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	375.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,535,135	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,521	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Millington Village

Unit Code: 047/015/32 **County:** Kendall

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$419,363
Equalized Assessed Valuation:	$5,170,121
Population:	600
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$14,238

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$87,680	$332,008	$170,045
Per Capita Beginning Fund Balance:	$146	$24,836	$493
Revenue Collected During FY 14:	$104,768	$369,367	$116,057
Expenditures During FY 14:	$104,768	$363,149	$110,784
Per Capita Revenue:	$175	$93,141	$321
Per Capita Expenditures:	$175	$94,207	$304
Revenues over (under) Expenditures:	$	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	83.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$87,680	$351,006	$180,864
Per Capita Ending Fund Balance:	$146	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Millstadt Village

Unit Code: 088/095/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,979,606
Equalized Assessed Valuation:	$76,332,944
Population:	4,011
Employees:	
Full Time:	16
Part Time:	65
Salaries Paid:	$1,027,688

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,444,632	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$360	$605	$440
Revenue Collected During FY 14:	$2,544,393	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,129,227	$5,491,101	$2,627,902
Per Capita Revenue:	$634	$812	$637
Per Capita Expenditures:	$531	$769	$619
Revenues over (under) Expenditures:	$415,166	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	70.91%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,509,798	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$376	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$760,697	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,560,528	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,280,159	$8,931,204	$2,656,302
Per Capita Debt:	$1,815	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,135,212	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,280	$1,598	$1,215
Revenue Collected During FY 14:	$1,415,755	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,657,579	$2,739,346	$1,190,005
Per Capita Revenue:	$353	$478	$340
Per Capita Expenditures:	$413	$457	$327
Operating Income (loss):	-$241,824	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	296.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,918,388	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,226	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Milton Village

Unit Code: 075/050/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$145,000
Equalized Assessed Valuation:	$1,410,298
Population:	271
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$24,985

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,919	$332,008	$170,045
Per Capita Beginning Fund Balance:	$509	$24,836	$493
Revenue Collected During FY 14:	$93,197	$369,367	$116,057
Expenditures During FY 14:	$104,447	$363,149	$110,784
Per Capita Revenue:	$344	$93,141	$321
Per Capita Expenditures:	$385	$94,207	$304
Revenues over (under) Expenditures:	-$11,250	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	122.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$127,669	$351,006	$180,864
Per Capita Ending Fund Balance:	$471	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,040	$123,269	$26,022
Total Unrestricted Net Assets:	$84,631	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$616,198	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,274	$79,092	$947
Revenue Collected During FY 14:	$73,454	$321,951	$89,373
Expenditures During FY 14:	$87,177	$319,515	$97,232
Per Capita Revenue:	$271	$78,578	$229
Per Capita Expenditures:	$322	$76,774	$261
Operating Income (loss):	-$13,723	$2,436	$
Ratio of Retained Earnings to Expenditures:	689.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$601,475	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,219	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mineral Village

Unit Code: 006/070/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$365,390
Equalized Assessed Valuation:	$1,379,532
Population:	237
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$14,375

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$197,106	$332,008	$170,045
Per Capita Beginning Fund Balance:	$832	$24,836	$493
Revenue Collected During FY 14:	$79,925	$369,367	$116,057
Expenditures During FY 14:	$82,550	$363,149	$110,784
Per Capita Revenue:	$337	$93,141	$321
Per Capita Expenditures:	$348	$94,207	$304
Revenues over (under) Expenditures:	-$2,625	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	233.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$192,538	$351,006	$180,864
Per Capita Ending Fund Balance:	$812	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,061	$123,269	$26,022
Total Unrestricted Net Assets:	$167,477	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$479,277	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,022	$79,092	$947
Revenue Collected During FY 14:	$50,575	$321,951	$89,373
Expenditures During FY 14:	$66,224	$319,515	$97,232
Per Capita Revenue:	$213	$78,578	$229
Per Capita Expenditures:	$279	$76,774	$261
Operating Income (loss):	-$15,649	$2,436	$
Ratio of Retained Earnings to Expenditures:	703.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$465,571	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,964	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Minier Village

Unit Code: 090/055/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,764,433
Equalized Assessed Valuation:	$18,906,646
Population:	1,252
Employees:	
Full Time:	6
Part Time:	6
Salaries Paid:	$425,716

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$798,756	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$638	$605	$440
Revenue Collected During FY 14:	$698,669	$5,702,258	$2,724,997
Expenditures During FY 14:	$570,575	$5,491,101	$2,627,902
Per Capita Revenue:	$558	$812	$637
Per Capita Expenditures:	$456	$769	$619
Revenues over (under) Expenditures:	$128,094	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	159.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$911,039	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$728	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$214,041	$1,648,859	$607,219
Total Unrestricted Net Assets:	$891,348	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,372,456	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,096	$1,598	$1,215
Revenue Collected During FY 14:	$300,502	$2,867,651	$1,249,280
Expenditures During FY 14:	$392,152	$2,739,346	$1,190,005
Per Capita Revenue:	$240	$478	$340
Per Capita Expenditures:	$313	$457	$327
Operating Income (loss):	-$91,650	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	330.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,296,617	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,036	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Minonk City

Unit Code: 102/050/30 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,539,761
Equalized Assessed Valuation:	$27,219,673
Population:	2,072
Employees:	
Full Time:	7
Part Time:	48
Salaries Paid:	$772,811

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,326,197	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,123	$605	$440
Revenue Collected During FY 14:	$1,629,737	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,475,211	$5,491,101	$2,627,902
Per Capita Revenue:	$787	$812	$637
Per Capita Expenditures:	$712	$769	$619
Revenues over (under) Expenditures:	$154,526	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	158.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,331,736	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,125	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,031,009	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,362,795	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$579,807	$8,931,204	$2,656,302
Per Capita Debt:	$280	$1,369	$683
General Obligation Debt over EAV:	1.19%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,372,813	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,145	$1,598	$1,215
Revenue Collected During FY 14:	$769,367	$2,867,651	$1,249,280
Expenditures During FY 14:	$831,840	$2,739,346	$1,190,005
Per Capita Revenue:	$371	$478	$340
Per Capita Expenditures:	$401	$457	$327
Operating Income (loss):	-$62,473	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	298.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,484,330	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,199	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Minooka Village

Unit Code: 032/060/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,219,100
Equalized Assessed Valuation:	$262,626,906
Population:	10,924
Employees:	
Full Time:	41
Part Time:	40
Salaries Paid:	$2,638,401

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,820,733	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$533	$605	$440
Revenue Collected During FY 14:	$6,241,341	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,557,522	$5,491,101	$2,627,902
Per Capita Revenue:	$571	$812	$637
Per Capita Expenditures:	$509	$769	$619
Revenues over (under) Expenditures:	$683,819	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,634,089	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$424	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,898,554	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,336,838	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,028,421	$8,931,204	$2,656,302
Per Capita Debt:	$1,284	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,835,773	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,999	$1,598	$1,215
Revenue Collected During FY 14:	$3,249,606	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,480,633	$2,739,346	$1,190,005
Per Capita Revenue:	$297	$478	$340
Per Capita Expenditures:	$227	$457	$327
Operating Income (loss):	$768,973	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	925.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$22,949,884	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,101	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Modesto Village

Unit Code: 056/070/32 **County:** Macoupin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $200,000

Equalized Assessed Valuation: $1,797,510

Population: 252

Employees:

Full Time:

Part Time: 6

Salaries Paid: $26,814

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$161,026	$332,008	$170,045
Per Capita Beginning Fund Balance:	$639	$24,836	$493
Revenue Collected During FY 14:	$61,739	$369,367	$116,057
Expenditures During FY 14:	$41,627	$363,149	$110,784
Per Capita Revenue:	$245	$93,141	$321
Per Capita Expenditures:	$165	$94,207	$304
Revenues over (under) Expenditures:	$20,112	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	415.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$173,138	$351,006	$180,864
Per Capita Ending Fund Balance:	$687	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,065	$123,269	$26,022
Total Unrestricted Net Assets:	$154,073	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$144,840	$609,493	$29,815
Per Capita Debt:	$575	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$296,706	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,177	$79,092	$947
Revenue Collected During FY 14:	$40,212	$321,951	$89,373
Expenditures During FY 14:	$66,649	$319,515	$97,232
Per Capita Revenue:	$160	$78,578	$229
Per Capita Expenditures:	$264	$76,774	$261
Operating Income (loss):	-$26,437	$2,436	$
Ratio of Retained Earnings to Expenditures:	417.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$278,269	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,104	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mokena Village

Unit Code: 099/070/32 **County:** Will

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$24,575,550
Equalized Assessed Valuation:	$708,739,868
Population:	18,740
Employees:	
Full Time:	75
Part Time:	4
Salaries Paid:	$6,056,969

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,618,127	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$246	$605	$440
Revenue Collected During FY 14:	$11,210,434	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,097,483	$5,491,101	$2,627,902
Per Capita Revenue:	$598	$812	$637
Per Capita Expenditures:	$539	$769	$619
Revenues over (under) Expenditures:	$1,112,951	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	43.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,356,078	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$232	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,265,363	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,582,009	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,071,276	$8,931,204	$2,656,302
Per Capita Debt:	$537	$1,369	$683
General Obligation Debt over EAV:	1.17%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,670,814	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,690	$1,598	$1,215
Revenue Collected During FY 14:	$8,810,057	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,173,732	$2,739,346	$1,190,005
Per Capita Revenue:	$470	$478	$340
Per Capita Expenditures:	$436	$457	$327
Operating Income (loss):	$636,325	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	394.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$32,230,529	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,720	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Moline City

Unit Code: 081/050/30 **County:** Rock Island

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$136,076,140
Equalized Assessed Valuation:	$711,781,582
Population:	43,116
Employees:	
Full Time:	416
Part Time:	32
Salaries Paid:	$25,094,137

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,064,959	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$465	$513	$441
Revenue Collected During FY 14:	$57,558,650	$53,021,753	$40,071,062
Expenditures During FY 14:	$62,773,359	$50,940,085	$39,626,744
Per Capita Revenue:	$1,335	$1,047	$1,013
Per Capita Expenditures:	$1,456	$1,008	$967
Revenues over (under) Expenditures:	-$5,214,709	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	26.23%	54.88%	52.77%
Ending Fund Balance for FY 14:	$16,464,060	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$382	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,073,433	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,585,337	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$79,265,140	$81,108,167	$55,205,755
Per Capita Debt:	$1,838	$1,521	$1,337
General Obligation Debt over EAV:	8.79%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$84,713,670	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,965	$1,355	$1,126
Revenue Collected During FY 14:	$18,718,460	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,228,251	$21,127,660	$12,128,269
Per Capita Revenue:	$434	$418	$307
Per Capita Expenditures:	$353	$399	$297
Operating Income (loss):	$3,490,209	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	579.21%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$88,203,879	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,046	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Momence City

Unit Code: 046/070/30 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,915,200
Equalized Assessed Valuation:	$48,413,037
Population:	3,459
Employees:	
Full Time:	19
Part Time:	8
Salaries Paid:	$912,088

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$277,146	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$80	$605	$440
Revenue Collected During FY 14:	$1,867,891	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,625,323	$5,491,101	$2,627,902
Per Capita Revenue:	$540	$812	$637
Per Capita Expenditures:	$470	$769	$619
Revenues over (under) Expenditures:	$242,568	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	31.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	$519,714	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$150	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$245,203	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$159,066	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$458,163	$8,931,204	$2,656,302
Per Capita Debt:	$132	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,638,248	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,341	$1,598	$1,215
Revenue Collected During FY 14:	$1,391,029	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,347,313	$2,739,346	$1,190,005
Per Capita Revenue:	$402	$478	$340
Per Capita Expenditures:	$390	$457	$327
Operating Income (loss):	$43,716	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	347.50%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,681,964	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,354	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Monee Village

Unit Code: 099/075/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,251,533
Equalized Assessed Valuation:	$84,279,761
Population:	5,159
Employees:	
Full Time:	24
Part Time:	16
Salaries Paid:	$1,691,941

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,240,308	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$822	$605	$440
Revenue Collected During FY 14:	$4,472,008	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,596,748	$5,491,101	$2,627,902
Per Capita Revenue:	$867	$812	$637
Per Capita Expenditures:	$891	$769	$619
Revenues over (under) Expenditures:	-$124,740	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.28%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,644,388	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$706	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$1,317,702	$35,498	$
Total Unreserved Funds:	$2,326,686	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,989,034	$8,931,204	$2,656,302
Per Capita Debt:	$967	$1,369	$683
General Obligation Debt over EAV:	1.52%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,583,132	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,276	$1,598	$1,215
Revenue Collected During FY 14:	$1,313,125	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,292,485	$2,739,346	$1,190,005
Per Capita Revenue:	$255	$478	$340
Per Capita Expenditures:	$251	$457	$327
Operating Income (loss):	$20,640	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	539.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,969,544	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,351	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Monmouth City

Unit Code: 094/025/30 **County:** Warren

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,192,583
Equalized Assessed Valuation:	$61,693,806
Population:	9,244
Employees:	
Full Time:	58
Part Time:	12
Salaries Paid:	$3,200,549

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,591,682	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$497	$605	$440
Revenue Collected During FY 14:	$6,836,766	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,037,117	$5,491,101	$2,627,902
Per Capita Revenue:	$740	$812	$637
Per Capita Expenditures:	$761	$769	$619
Revenues over (under) Expenditures:	-$200,351	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	65.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,609,776	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$499	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$410,320	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$414,511	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,398,448	$8,931,204	$2,656,302
Per Capita Debt:	$2,856	$1,369	$683
General Obligation Debt over EAV:	16.04%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,501,888	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,326	$1,598	$1,215
Revenue Collected During FY 14:	$4,677,141	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,941,075	$2,739,346	$1,190,005
Per Capita Revenue:	$506	$478	$340
Per Capita Expenditures:	$535	$457	$327
Operating Income (loss):	-$263,934	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	417.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$20,604,129	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,229	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Monroe Center Village

Unit Code: 071/054/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$533,703
Equalized Assessed Valuation:	$6,269,322
Population:	471
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$20,550

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$401,240	$332,008	$170,045
Per Capita Beginning Fund Balance:	$852	$24,836	$493
Revenue Collected During FY 14:	$152,263	$369,367	$116,057
Expenditures During FY 14:	$219,936	$363,149	$110,784
Per Capita Revenue:	$323	$93,141	$321
Per Capita Expenditures:	$467	$94,207	$304
Revenues over (under) Expenditures:	-$67,673	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	151.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$333,567	$351,006	$180,864
Per Capita Ending Fund Balance:	$708	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$104,050	$123,269	$26,022
Total Unrestricted Net Assets:	$229,518	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Montgomery Village

Unit Code: 045/065/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,954,145
Equalized Assessed Valuation:	$362,880,546
Population:	18,438
Employees:	
Full Time:	53
Part Time:	16
Salaries Paid:	$4,490,766

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,913,407	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$375	$605	$440
Revenue Collected During FY 14:	$11,049,289	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,209,490	$5,491,101	$2,627,902
Per Capita Revenue:	$599	$812	$637
Per Capita Expenditures:	$608	$769	$619
Revenues over (under) Expenditures:	-$160,201	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	60.53%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,784,647	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$368	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,332,376	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,083,037	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,254,504	$8,931,204	$2,656,302
Per Capita Debt:	$1,261	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$30,279,825	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,642	$1,598	$1,215
Revenue Collected During FY 14:	$4,155,240	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,235,850	$2,739,346	$1,190,005
Per Capita Revenue:	$225	$478	$340
Per Capita Expenditures:	$284	$457	$327
Operating Income (loss):	-$1,080,610	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	557.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$29,199,215	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,584	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Monticello City

Unit Code: 074/045/30 **County:** Piatt

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,273,940
Equalized Assessed Valuation:	$105,903,485
Population:	5,548
Employees:	
Full Time:	28
Part Time:	116
Salaries Paid:	$3,378,010

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,736,418	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$673	$605	$440
Revenue Collected During FY 14:	$8,064,080	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,144,798	$5,491,101	$2,627,902
Per Capita Revenue:	$1,454	$812	$637
Per Capita Expenditures:	$1,468	$769	$619
Revenues over (under) Expenditures:	-$80,718	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	46.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,815,700	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$688	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$583,499	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,232,201	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,857,675	$8,931,204	$2,656,302
Per Capita Debt:	$695	$1,369	$683
General Obligation Debt over EAV:	3.28%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,564,356	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$462	$1,598	$1,215
Revenue Collected During FY 14:	$1,843,292	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,012,098	$2,739,346	$1,190,005
Per Capita Revenue:	$332	$478	$340
Per Capita Expenditures:	$363	$457	$327
Operating Income (loss):	-$168,806	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	119.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,395,550	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$432	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Montrose Village

Unit Code: 025/040/32 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$802,900
Equalized Assessed Valuation:	$2,336,654
Population:	259
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$57,351

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$217,946	$332,008	$170,045
Per Capita Beginning Fund Balance:	$841	$24,836	$493
Revenue Collected During FY 14:	$174,087	$369,367	$116,057
Expenditures During FY 14:	$126,914	$363,149	$110,784
Per Capita Revenue:	$672	$93,141	$321
Per Capita Expenditures:	$490	$94,207	$304
Revenues over (under) Expenditures:	$47,173	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	194.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$247,119	$351,006	$180,864
Per Capita Ending Fund Balance:	$954	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$247,119	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,559,295	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,020	$79,092	$947
Revenue Collected During FY 14:	$82,601	$321,951	$89,373
Expenditures During FY 14:	$119,042	$319,515	$97,232
Per Capita Revenue:	$319	$78,578	$229
Per Capita Expenditures:	$460	$76,774	$261
Operating Income (loss):	-$36,441	$2,436	$
Ratio of Retained Earnings to Expenditures:	1294.38%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,540,854	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,949	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morris City

Unit Code: 032/065/30 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$31,116,176
Equalized Assessed Valuation:	$260,122,672
Population:	13,636
Employees:	
Full Time:	70
Part Time:	25
Salaries Paid:	$5,065,576

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,599,648	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,657	$605	$440
Revenue Collected During FY 14:	$14,623,466	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,042,062	$5,491,101	$2,627,902
Per Capita Revenue:	$1,072	$812	$637
Per Capita Expenditures:	$1,250	$769	$619
Revenues over (under) Expenditures:	-$2,418,596	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	116.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$19,819,652	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,453	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,155,956	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,839,077	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,929,402	$8,931,204	$2,656,302
Per Capita Debt:	$508	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$34,421,894	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,524	$1,598	$1,215
Revenue Collected During FY 14:	$5,749,034	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,589,456	$2,739,346	$1,190,005
Per Capita Revenue:	$422	$478	$340
Per Capita Expenditures:	$410	$457	$327
Operating Income (loss):	$159,578	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	618.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$34,581,472	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,536	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morrison City

Unit Code: 098/040/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,726,767
Equalized Assessed Valuation:	$48,684,662
Population:	4,141
Employees:	
Full Time:	23
Part Time:	13
Salaries Paid:	$1,201,099

Blended Component Units

Number Submitted = 1

Odell Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,484,302	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$358	$605	$440
Revenue Collected During FY 14:	$2,515,258	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,684,003	$5,491,101	$2,627,902
Per Capita Revenue:	$607	$812	$637
Per Capita Expenditures:	$648	$769	$619
Revenues over (under) Expenditures:	-$168,745	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	50.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,363,152	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$329	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,669,895	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$271,589	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,975,059	$8,931,204	$2,656,302
Per Capita Debt:	$1,443	$1,369	$683
General Obligation Debt over EAV:	4.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,540,799	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,097	$1,598	$1,215
Revenue Collected During FY 14:	$1,517,117	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,226,265	$2,739,346	$1,190,005
Per Capita Revenue:	$366	$478	$340
Per Capita Expenditures:	$296	$457	$327
Operating Income (loss):	$290,852	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	393.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,821,301	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,164	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morrisonville Village

Unit Code: 011/035/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,883,175
Equalized Assessed Valuation:	$8,648,623
Population:	1,068
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	$196,294

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$570,496	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$534	$605	$440
Revenue Collected During FY 14:	$442,409	$5,702,258	$2,724,997
Expenditures During FY 14:	$433,148	$5,491,101	$2,627,902
Per Capita Revenue:	$414	$812	$637
Per Capita Expenditures:	$406	$769	$619
Revenues over (under) Expenditures:	$9,261	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	139.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$605,157	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$567	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$377,384	$1,648,859	$607,219
Total Unrestricted Net Assets:	$227,773	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$172,400	$8,931,204	$2,656,302
Per Capita Debt:	$161	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,403,949	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,315	$1,598	$1,215
Revenue Collected During FY 14:	$532,764	$2,867,651	$1,249,280
Expenditures During FY 14:	$335,897	$2,739,346	$1,190,005
Per Capita Revenue:	$499	$478	$340
Per Capita Expenditures:	$315	$457	$327
Operating Income (loss):	$196,867	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	475.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,597,816	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,496	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morton Village

Unit Code: 090/060/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,401,930
Equalized Assessed Valuation:	$436,924,149
Population:	16,415
Employees:	
Full Time:	84
Part Time:	90
Salaries Paid:	$6,264,348

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,869,894	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$723	$605	$440
Revenue Collected During FY 14:	$13,124,881	$5,702,258	$2,724,997
Expenditures During FY 14:	$13,913,026	$5,491,101	$2,627,902
Per Capita Revenue:	$800	$812	$637
Per Capita Expenditures:	$848	$769	$619
Revenues over (under) Expenditures:	-$788,145	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,454,423	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$698	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,342,658	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,830,242	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,708,929	$8,931,204	$2,656,302
Per Capita Debt:	$104	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$51,965,085	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,166	$1,598	$1,215
Revenue Collected During FY 14:	$16,592,031	$2,867,651	$1,249,280
Expenditures During FY 14:	$13,339,737	$2,739,346	$1,190,005
Per Capita Revenue:	$1,011	$478	$340
Per Capita Expenditures:	$813	$457	$327
Operating Income (loss):	$3,252,294	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	418.10%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$55,773,023	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,398	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morton Grove Village

Unit Code: 016/365/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$62,971,711
Equalized Assessed Valuation:	$689,217,293
Population:	23,270
Employees:	
Full Time:	153
Part Time:	50
Salaries Paid:	$14,853,153

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,935,632	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$857	$605	$440
Revenue Collected During FY 14:	$29,387,509	$5,702,258	$2,724,997
Expenditures During FY 14:	$29,132,813	$5,491,101	$2,627,902
Per Capita Revenue:	$1,263	$812	$637
Per Capita Expenditures:	$1,252	$769	$619
Revenues over (under) Expenditures:	$254,696	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$21,142,173	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$909	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,833,626	$8,931,204	$2,656,302
Per Capita Debt:	$895	$1,369	$683
General Obligation Debt over EAV:	2.77%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,780,683	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$334	$1,598	$1,215
Revenue Collected During FY 14:	$11,026,631	$2,867,651	$1,249,280
Expenditures During FY 14:	$9,225,434	$2,739,346	$1,190,005
Per Capita Revenue:	$474	$478	$340
Per Capita Expenditures:	$396	$457	$327
Operating Income (loss):	$1,801,197	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	104.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,641,353	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$414	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mound City City

Unit Code: 077/015/30 **County:** Pulaski

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $420,994

Equalized Assessed Valuation: $6,824,642

Population: 571

Employees:

Full Time: 4

Part Time: 5

Salaries Paid: $161,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$776,136	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,359	$24,836	$493
Revenue Collected During FY 14:	$480,732	$369,367	$116,057
Expenditures During FY 14:	$480,353	$363,149	$110,784
Per Capita Revenue:	$842	$93,141	$321
Per Capita Expenditures:	$841	$94,207	$304
Revenues over (under) Expenditures:	$379	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	167.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	$806,336	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,412	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$736,891	$123,269	$26,022
Total Unrestricted Net Assets:	$58,253	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$74,844	$609,493	$29,815
Per Capita Debt:	$131	$180,001	$67
General Obligation Debt over EAV:	0.87%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$498,281	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$873	$79,092	$947
Revenue Collected During FY 14:	$188,050	$321,951	$89,373
Expenditures During FY 14:	$188,238	$319,515	$97,232
Per Capita Revenue:	$329	$78,578	$229
Per Capita Expenditures:	$330	$76,774	$261
Operating Income (loss):	-$188	$2,436	$
Ratio of Retained Earnings to Expenditures:	248.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$468,272	$893,250	$392,538
Per Capita Ending Retained Earnings:	$820	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mound Station Village

Unit Code: 005/010/32 **County:** Brown

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,530
Equalized Assessed Valuation:	$715,031
Population:	121
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$6,374

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$80,185	$332,008	$170,045
Per Capita Beginning Fund Balance:	$663	$24,836	$493
Revenue Collected During FY 14:	$72,326	$369,367	$116,057
Expenditures During FY 14:	$68,543	$363,149	$110,784
Per Capita Revenue:	$598	$93,141	$321
Per Capita Expenditures:	$566	$94,207	$304
Revenues over (under) Expenditures:	$3,783	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	119.59%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,973	$351,006	$180,864
Per Capita Ending Fund Balance:	$677	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,442	$123,269	$26,022
Total Unrestricted Net Assets:	$54,531	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,947	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$322	$79,092	$947
Revenue Collected During FY 14:	$19,916	$321,951	$89,373
Expenditures During FY 14:	$19,803	$319,515	$97,232
Per Capita Revenue:	$165	$78,578	$229
Per Capita Expenditures:	$164	$76,774	$261
Operating Income (loss):	$113	$2,436	$
Ratio of Retained Earnings to Expenditures:	207.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$41,055	$893,250	$392,538
Per Capita Ending Retained Earnings:	$339	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mounds City

Unit Code: 077/020/30 **County:** Pulaski

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,620,801
Equalized Assessed Valuation:	$2,701,900
Population:	810
Employees:	
Full Time:	7
Part Time:	37
Salaries Paid:	$397,587

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$471,793	$332,008	$170,045
Per Capita Beginning Fund Balance:	$582	$24,836	$493
Revenue Collected During FY 14:	$791,994	$369,367	$116,057
Expenditures During FY 14:	$822,081	$363,149	$110,784
Per Capita Revenue:	$978	$93,141	$321
Per Capita Expenditures:	$1,015	$94,207	$304
Revenues over (under) Expenditures:	-$30,087	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	57.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	$472,804	$351,006	$180,864
Per Capita Ending Fund Balance:	$584	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$116,150	$123,269	$26,022
Total Unrestricted Net Assets:	$388,720	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$410,000	$609,493	$29,815
Per Capita Debt:	$506	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$568,244	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$702	$79,092	$947
Revenue Collected During FY 14:	$423,619	$321,951	$89,373
Expenditures During FY 14:	$482,631	$319,515	$97,232
Per Capita Revenue:	$523	$78,578	$229
Per Capita Expenditures:	$596	$76,774	$261
Operating Income (loss):	-$59,012	$2,436	$
Ratio of Retained Earnings to Expenditures:	103.90%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$501,476	$893,250	$392,538
Per Capita Ending Retained Earnings:	$619	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Moweaqua Village

Unit Code: 086/025/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,474,419
Equalized Assessed Valuation:	$18,267,821
Population:	1,828
Employees:	
Full Time:	10
Part Time:	38
Salaries Paid:	$518,375

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,207,201	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$660	$605	$440
Revenue Collected During FY 14:	$1,153,961	$5,702,258	$2,724,997
Expenditures During FY 14:	$640,898	$5,491,101	$2,627,902
Per Capita Revenue:	$631	$812	$637
Per Capita Expenditures:	$351	$769	$619
Revenues over (under) Expenditures:	$513,063	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	253.39%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,623,994	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$888	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,017,522	$1,648,859	$607,219
Total Unrestricted Net Assets:	$606,472	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,467,829	$8,931,204	$2,656,302
Per Capita Debt:	$803	$1,369	$683
General Obligation Debt over EAV:	7.47%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,967,683	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,623	$1,598	$1,215
Revenue Collected During FY 14:	$937,390	$2,867,651	$1,249,280
Expenditures During FY 14:	$878,809	$2,739,346	$1,190,005
Per Capita Revenue:	$513	$478	$340
Per Capita Expenditures:	$481	$457	$327
Operating Income (loss):	$58,581	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	355.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,122,534	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,708	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Auburn Village

Unit Code: 011/040/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,108,350
Equalized Assessed Valuation:	$4,916,303
Population:	480
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$86,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$229,615	$332,008	$170,045
Per Capita Beginning Fund Balance:	$478	$24,836	$493
Revenue Collected During FY 14:	$162,106	$369,367	$116,057
Expenditures During FY 14:	$160,377	$363,149	$110,784
Per Capita Revenue:	$338	$93,141	$321
Per Capita Expenditures:	$334	$94,207	$304
Revenues over (under) Expenditures:	$1,729	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	104.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$167,054	$351,006	$180,864
Per Capita Ending Fund Balance:	$348	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,051	$123,269	$26,022
Total Unrestricted Net Assets:	$156,003	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$70,725	$609,493	$29,815
Per Capita Debt:	$147	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$425,232	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$886	$79,092	$947
Revenue Collected During FY 14:	$104,920	$321,951	$89,373
Expenditures During FY 14:	$125,649	$319,515	$97,232
Per Capita Revenue:	$219	$78,578	$229
Per Capita Expenditures:	$262	$76,774	$261
Operating Income (loss):	-$20,729	$2,436	$
Ratio of Retained Earnings to Expenditures:	321.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$404,503	$893,250	$392,538
Per Capita Ending Retained Earnings:	$843	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Carmel City

Unit Code: 093/025/30 **County:** Wabash

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,950,910
Equalized Assessed Valuation:	$59,460,957
Population:	7,363
Employees:	
Full Time:	72
Part Time:	30
Salaries Paid:	$2,474,709

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,140,369	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$562	$605	$440
Revenue Collected During FY 14:	$4,380,050	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,020,285	$5,491,101	$2,627,902
Per Capita Revenue:	$595	$812	$637
Per Capita Expenditures:	$546	$769	$619
Revenues over (under) Expenditures:	$359,765	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	111.41%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,479,134	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$608	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,005	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,732,632	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,359,497	$8,931,204	$2,656,302
Per Capita Debt:	$456	$1,369	$683
General Obligation Debt over EAV:	0.21%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,717,240	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$776	$1,598	$1,215
Revenue Collected During FY 14:	$2,937,451	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,169,818	$2,739,346	$1,190,005
Per Capita Revenue:	$399	$478	$340
Per Capita Expenditures:	$431	$457	$327
Operating Income (loss):	-$232,367	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	173.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,484,873	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$745	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Carroll City

Unit Code: 008/025/30 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,074,130
Equalized Assessed Valuation:	$14,356,404
Population:	1,667
Employees:	
Full Time:	11
Part Time:	46
Salaries Paid:	$534,079

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$517,301	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$310	$605	$440
Revenue Collected During FY 14:	$1,001,463	$5,702,258	$2,724,997
Expenditures During FY 14:	$875,222	$5,491,101	$2,627,902
Per Capita Revenue:	$601	$812	$637
Per Capita Expenditures:	$525	$769	$619
Revenues over (under) Expenditures:	$126,241	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	69.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$605,686	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$363	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$474,606	$1,648,859	$607,219
Total Unrestricted Net Assets:	$113,616	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,418,947	$8,931,204	$2,656,302
Per Capita Debt:	$2,051	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,006,933	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$604	$1,598	$1,215
Revenue Collected During FY 14:	$718,806	$2,867,651	$1,249,280
Expenditures During FY 14:	$734,707	$2,739,346	$1,190,005
Per Capita Revenue:	$431	$478	$340
Per Capita Expenditures:	$441	$457	$327
Operating Income (loss):	-$15,901	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	140.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,028,888	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$617	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Clare Village

Unit Code: 056/075/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$462,200
Equalized Assessed Valuation:	$3,137,384
Population:	433
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$60,252

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$372,058	$332,008	$170,045
Per Capita Beginning Fund Balance:	$859	$24,836	$493
Revenue Collected During FY 14:	$152,367	$369,367	$116,057
Expenditures During FY 14:	$168,586	$363,149	$110,784
Per Capita Revenue:	$352	$93,141	$321
Per Capita Expenditures:	$389	$94,207	$304
Revenues over (under) Expenditures:	-$16,219	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	193.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$325,839	$351,006	$180,864
Per Capita Ending Fund Balance:	$753	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,730	$123,269	$26,022
Total Unrestricted Net Assets:	$301,109	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,743	$609,493	$29,815
Per Capita Debt:	$131	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$612,205	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,414	$79,092	$947
Revenue Collected During FY 14:	$89,504	$321,951	$89,373
Expenditures During FY 14:	$122,801	$319,515	$97,232
Per Capita Revenue:	$207	$78,578	$229
Per Capita Expenditures:	$284	$76,774	$261
Operating Income (loss):	-$33,297	$2,436	$
Ratio of Retained Earnings to Expenditures:	495.85%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$608,908	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,406	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Erie Village

Unit Code: 096/040/32 **County:** Wayne

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$99,493
Equalized Assessed Valuation:	$555,882
Population:	105
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$11,175

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,107	$332,008	$170,045
Per Capita Beginning Fund Balance:	$201	$24,836	$493
Revenue Collected During FY 14:	$23,066	$369,367	$116,057
Expenditures During FY 14:	$20,115	$363,149	$110,784
Per Capita Revenue:	$220	$93,141	$321
Per Capita Expenditures:	$192	$94,207	$304
Revenues over (under) Expenditures:	$2,951	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	119.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$24,058	$351,006	$180,864
Per Capita Ending Fund Balance:	$229	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,139	$123,269	$26,022
Total Unrestricted Net Assets:	$16,919	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$94,470	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$900	$79,092	$947
Revenue Collected During FY 14:	$21,531	$321,951	$89,373
Expenditures During FY 14:	$47,369	$319,515	$97,232
Per Capita Revenue:	$205	$78,578	$229
Per Capita Expenditures:	$451	$76,774	$261
Operating Income (loss):	-$25,838	$2,436	$
Ratio of Retained Earnings to Expenditures:	144.89%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$68,632	$893,250	$392,538
Per Capita Ending Retained Earnings:	$654	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Morris Village

Unit Code: 071/040/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$15,572,252
Equalized Assessed Valuation:	$25,938,991
Population:	2,951
Employees:	
Full Time:	12
Part Time:	27
Salaries Paid:	$795,508

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,069,332	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$362	$605	$440
Revenue Collected During FY 14:	$1,428,078	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,377,192	$5,491,101	$2,627,902
Per Capita Revenue:	$484	$812	$637
Per Capita Expenditures:	$467	$769	$619
Revenues over (under) Expenditures:	$50,886	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.53%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,150,403	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$390	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$350,403	$1,648,859	$607,219
Total Unrestricted Net Assets:	$800,000	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,487,799	$8,931,204	$2,656,302
Per Capita Debt:	$4,232	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,128,369	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,754	$1,598	$1,215
Revenue Collected During FY 14:	$1,389,208	$2,867,651	$1,249,280
Expenditures During FY 14:	$944,175	$2,739,346	$1,190,005
Per Capita Revenue:	$471	$478	$340
Per Capita Expenditures:	$320	$457	$327
Operating Income (loss):	$445,033	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	904.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,543,217	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,895	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Olive City

Unit Code: 056/080/30 **County:** Macoupin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $3,156,000

Equalized Assessed Valuation: $18,089,361

Population: 2,099

Employees:

Full Time: 11

Part Time: 19

Salaries Paid: $679,029

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$184,335	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$88	$605	$440
Revenue Collected During FY 14:	$1,511,668	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,231,157	$5,491,101	$2,627,902
Per Capita Revenue:	$720	$812	$637
Per Capita Expenditures:	$587	$769	$619
Revenues over (under) Expenditures:	$280,511	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	54.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$664,846	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$317	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,812	$1,648,859	$607,219
Total Unrestricted Net Assets:	$544,034	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$463,500	$8,931,204	$2,656,302
Per Capita Debt:	$221	$1,369	$683
General Obligation Debt over EAV:	2.56%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,988,361	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$947	$1,598	$1,215
Revenue Collected During FY 14:	$740,940	$2,867,651	$1,249,280
Expenditures During FY 14:	$668,812	$2,739,346	$1,190,005
Per Capita Revenue:	$353	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	$72,128	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	278.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,860,489	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$886	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Mt. Prospect Village

Unit Code: 016/370/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$120,323,221
Equalized Assessed Valuation:	$1,357,294,084
Population:	54,167
Employees:	
Full Time:	310
Part Time:	82
Salaries Paid:	$28,285,030

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,055,449	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$278	$513	$441
Revenue Collected During FY 14:	$54,258,227	$53,021,753	$40,071,062
Expenditures During FY 14:	$52,925,210	$50,940,085	$39,626,744
Per Capita Revenue:	$1,002	$1,047	$1,013
Per Capita Expenditures:	$977	$1,008	$967
Revenues over (under) Expenditures:	$1,333,017	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	30.97%	54.88%	52.77%
Ending Fund Balance for FY 14:	$16,388,466	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$303	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,186,505	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$10,441,020	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$87,905,560	$81,108,167	$55,205,755
Per Capita Debt:	$1,623	$1,521	$1,337
General Obligation Debt over EAV:	3.54%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$34,410,285	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$635	$1,355	$1,126
Revenue Collected During FY 14:	$14,291,023	$22,088,329	$13,107,976
Expenditures During FY 14:	$14,109,488	$21,127,660	$12,128,269
Per Capita Revenue:	$264	$418	$307
Per Capita Expenditures:	$260	$399	$297
Operating Income (loss):	$181,535	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	245.15%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$34,589,818	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$639	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Pulaski City

Unit Code: 054/050/30 **County:** Logan

Fiscal Year End:	5/31/2014
Accounting Method:	Combination
Appropriation or Budget:	$3,295,000
Equalized Assessed Valuation:	$15,332,680
Population:	1,566
Employees:	
Full Time:	13
Part Time:	3
Salaries Paid:	$362,948

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$423,569	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$270	$605	$440
Revenue Collected During FY 14:	$656,645	$5,702,258	$2,724,997
Expenditures During FY 14:	$621,162	$5,491,101	$2,627,902
Per Capita Revenue:	$419	$812	$637
Per Capita Expenditures:	$397	$769	$619
Revenues over (under) Expenditures:	$35,483	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$459,052	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$293	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$141,661	$1,648,859	$607,219
Total Unrestricted Net Assets:	$317,391	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$553,106	$8,931,204	$2,656,302
Per Capita Debt:	$353	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$463,160	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$296	$1,598	$1,215
Revenue Collected During FY 14:	$493,765	$2,867,651	$1,249,280
Expenditures During FY 14:	$402,453	$2,739,346	$1,190,005
Per Capita Revenue:	$315	$478	$340
Per Capita Expenditures:	$257	$457	$327
Operating Income (loss):	$91,312	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	137.77%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$554,472	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$354	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Sterling City

Unit Code: 005/015/30 **County:** Brown

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$4,759,767
Equalized Assessed Valuation:	$15,279,442
Population:	2,025
Employees:	
Full Time:	16
Part Time:	4
Salaries Paid:	$701,606

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,259,738	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$622	$605	$440
Revenue Collected During FY 14:	$1,336,966	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,243,991	$5,491,101	$2,627,902
Per Capita Revenue:	$660	$812	$637
Per Capita Expenditures:	$614	$769	$619
Revenues over (under) Expenditures:	$92,975	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	108.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,352,706	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$668	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$525,284	$1,648,859	$607,219
Total Unrestricted Net Assets:	$827,422	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,239,097	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,587	$1,598	$1,215
Revenue Collected During FY 14:	$1,210,631	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,137,755	$2,739,346	$1,190,005
Per Capita Revenue:	$598	$478	$340
Per Capita Expenditures:	$562	$457	$327
Operating Income (loss):	$72,876	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	466.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,311,973	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,623	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Vernon City

Unit Code: 041/035/30 **County:** Jefferson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,954,312
Equalized Assessed Valuation:	$205,525,358
Population:	15,277
Employees:	
Full Time:	161
Part Time:	57
Salaries Paid:	$9,071,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$36,513,624	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,390	$605	$440
Revenue Collected During FY 14:	$18,865,361	$5,702,258	$2,724,997
Expenditures During FY 14:	$25,019,596	$5,491,101	$2,627,902
Per Capita Revenue:	$1,235	$812	$637
Per Capita Expenditures:	$1,638	$769	$619
Revenues over (under) Expenditures:	-$6,154,235	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	122.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	$30,641,564	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,006	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$172,154	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,485,272	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$44,668,874	$8,931,204	$2,656,302
Per Capita Debt:	$2,924	$1,369	$683
General Obligation Debt over EAV:	20.66%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,458,660	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$946	$1,598	$1,215
Revenue Collected During FY 14:	$8,471,322	$2,867,651	$1,249,280
Expenditures During FY 14:	$9,152,076	$2,739,346	$1,190,005
Per Capita Revenue:	$555	$478	$340
Per Capita Expenditures:	$599	$457	$327
Operating Income (loss):	-$680,754	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	148.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,600,340	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$890	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Zion Village

Unit Code: 055/045/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,079,693
Equalized Assessed Valuation:	$106,882,639
Population:	5,875
Employees:	
Full Time:	26
Part Time:	53
Salaries Paid:	$1,260,527

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,124,548	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$362	$605	$440
Revenue Collected During FY 14:	$2,849,310	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,550,382	$5,491,101	$2,627,902
Per Capita Revenue:	$485	$812	$637
Per Capita Expenditures:	$434	$769	$619
Revenues over (under) Expenditures:	$298,928	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	84.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,164,921	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$368	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$909,504	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,529,844	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,755,213	$8,931,204	$2,656,302
Per Capita Debt:	$980	$1,369	$683
General Obligation Debt over EAV:	2.59%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,501,241	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$766	$1,598	$1,215
Revenue Collected During FY 14:	$1,453,810	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,424,545	$2,739,346	$1,190,005
Per Capita Revenue:	$247	$478	$340
Per Capita Expenditures:	$242	$457	$327
Operating Income (loss):	$29,265	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	313.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,469,506	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$761	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Muddy Village

Unit Code: 082/030/32 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$356,800
Equalized Assessed Valuation:	$1,305,022
Population:	100
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$82,031

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$309,920	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,099	$24,836	$493
Revenue Collected During FY 14:	$312,059	$369,367	$116,057
Expenditures During FY 14:	$141,846	$363,149	$110,784
Per Capita Revenue:	$3,121	$93,141	$321
Per Capita Expenditures:	$1,418	$94,207	$304
Revenues over (under) Expenditures:	$170,213	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	234.17%	257.35%	167.68%
Ending Fund Balance for FY 14:	$332,156	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,322	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$168,089	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$58,337	$609,493	$29,815
Per Capita Debt:	$583	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$284,573	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,846	$79,092	$947
Revenue Collected During FY 14:	$38,971	$321,951	$89,373
Expenditures During FY 14:	$104,002	$319,515	$97,232
Per Capita Revenue:	$390	$78,578	$229
Per Capita Expenditures:	$1,040	$76,774	$261
Operating Income (loss):	-$65,031	$2,436	$
Ratio of Retained Earnings to Expenditures:	348.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$361,998	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,620	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mulberry Grove Village

Unit Code: 003/015/32 **County:** Bond

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$522,150
Equalized Assessed Valuation:	$4,048,941
Population:	634
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$131,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,061	$332,008	$170,045
Per Capita Beginning Fund Balance:	$159	$24,836	$493
Revenue Collected During FY 14:	$298,440	$369,367	$116,057
Expenditures During FY 14:	$246,929	$363,149	$110,784
Per Capita Revenue:	$471	$93,141	$321
Per Capita Expenditures:	$389	$94,207	$304
Revenues over (under) Expenditures:	$51,511	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	61.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$152,572	$351,006	$180,864
Per Capita Ending Fund Balance:	$241	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$72,728	$123,269	$26,022
Total Unrestricted Net Assets:	$79,844	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$783,275	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,235	$79,092	$947
Revenue Collected During FY 14:	$198,758	$321,951	$89,373
Expenditures During FY 14:	$223,417	$319,515	$97,232
Per Capita Revenue:	$313	$78,578	$229
Per Capita Expenditures:	$352	$76,774	$261
Operating Income (loss):	-$24,659	$2,436	$
Ratio of Retained Earnings to Expenditures:	339.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$758,616	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,197	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Muncie Village

Unit Code: 092/065/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$35,000
Equalized Assessed Valuation:	$1,310,887
Population:	146
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$3,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$253,219	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,734	$24,836	$493
Revenue Collected During FY 14:	$28,294	$369,367	$116,057
Expenditures During FY 14:	$32,414	$363,149	$110,784
Per Capita Revenue:	$194	$93,141	$321
Per Capita Expenditures:	$222	$94,207	$304
Revenues over (under) Expenditures:	-$4,120	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	768.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$249,099	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,706	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$266,422	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Mundelein Village

Unit Code: 049/130/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$96,100,000
Equalized Assessed Valuation:	$755,958,958
Population:	31,064
Employees:	
Full Time:	178
Part Time:	15
Salaries Paid:	$14,541,989

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,448,818	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,012	$513	$441
Revenue Collected During FY 14:	$29,951,571	$53,021,753	$40,071,062
Expenditures During FY 14:	$30,591,682	$50,940,085	$39,626,744
Per Capita Revenue:	$964	$1,047	$1,013
Per Capita Expenditures:	$985	$1,008	$967
Revenues over (under) Expenditures:	-$640,111	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	73.66%	54.88%	52.77%
Ending Fund Balance for FY 14:	$22,533,333	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$725	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,431,517	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$14,725,463	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,550,254	$81,108,167	$55,205,755
Per Capita Debt:	$597	$1,521	$1,337
General Obligation Debt over EAV:	2.26%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$41,947,600	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,350	$1,355	$1,126
Revenue Collected During FY 14:	$7,549,305	$22,088,329	$13,107,976
Expenditures During FY 14:	$9,135,321	$21,127,660	$12,128,269
Per Capita Revenue:	$243	$418	$307
Per Capita Expenditures:	$294	$399	$297
Operating Income (loss):	-$1,586,016	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	443.33%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$40,499,478	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,304	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Murphysboro City

Unit Code: 039/055/30 **County:** Jackson

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,198,635
Equalized Assessed Valuation:	$67,040,461
Population:	7,846
Employees:	
Full Time:	58
Part Time:	18
Salaries Paid:	$3,260,623

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,341,277	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$171	$605	$440
Revenue Collected During FY 14:	$5,427,544	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,787,972	$5,491,101	$2,627,902
Per Capita Revenue:	$692	$812	$637
Per Capita Expenditures:	$610	$769	$619
Revenues over (under) Expenditures:	$639,572	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,591,094	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$203	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$831,984	$1,648,859	$607,219
Total Unrestricted Net Assets:	$616,546	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,062,236	$8,931,204	$2,656,302
Per Capita Debt:	$263	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,267,939	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$544	$1,598	$1,215
Revenue Collected During FY 14:	$2,767,976	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,561,487	$2,739,346	$1,190,005
Per Capita Revenue:	$353	$478	$340
Per Capita Expenditures:	$326	$457	$327
Operating Income (loss):	$206,489	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	196.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,024,428	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$640	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Murrayville Village

Unit Code: 069/040/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$469,500
Equalized Assessed Valuation:	$4,495,276
Population:	587
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$64,676

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$441,414	$332,008	$170,045
Per Capita Beginning Fund Balance:	$752	$24,836	$493
Revenue Collected During FY 14:	$448,102	$369,367	$116,057
Expenditures During FY 14:	$265,942	$363,149	$110,784
Per Capita Revenue:	$763	$93,141	$321
Per Capita Expenditures:	$453	$94,207	$304
Revenues over (under) Expenditures:	$182,160	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	238.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	$633,129	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,079	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$456,189	$123,269	$26,022
Total Unrestricted Net Assets:	$219,860	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,394	$609,493	$29,815
Per Capita Debt:	$31	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$434,866	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$741	$79,092	$947
Revenue Collected During FY 14:	$81,732	$321,951	$89,373
Expenditures During FY 14:	$50,525	$319,515	$97,232
Per Capita Revenue:	$139	$78,578	$229
Per Capita Expenditures:	$86	$76,774	$261
Operating Income (loss):	$31,207	$2,436	$
Ratio of Retained Earnings to Expenditures:	903.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$456,518	$893,250	$392,538
Per Capita Ending Retained Earnings:	$778	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Naperville City

Unit Code: 022/080/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$418,038,716
Equalized Assessed Valuation:	$5,926,599,646
Population:	143,289
Employees:	
Full Time:	1,006
Part Time:	224
Salaries Paid:	$88,717,697

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$37,847,000	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$264	$513	$441
Revenue Collected During FY 14:	$125,849,000	$53,021,753	$40,071,062
Expenditures During FY 14:	$130,732,000	$50,940,085	$39,626,744
Per Capita Revenue:	$878	$1,047	$1,013
Per Capita Expenditures:	$912	$1,008	$967
Revenues over (under) Expenditures:	-$4,883,000	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	23.80%	54.88%	52.77%
Ending Fund Balance for FY 14:	$31,114,000	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$217	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,042,000	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$38,904,000	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$159,200,000	$81,108,167	$55,205,755
Per Capita Debt:	$1,111	$1,521	$1,337
General Obligation Debt over EAV:	2.69%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$460,391,000	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$3,213	$1,355	$1,126
Revenue Collected During FY 14:	$194,130,000	$22,088,329	$13,107,976
Expenditures During FY 14:	$204,334,000	$21,127,660	$12,128,269
Per Capita Revenue:	$1,355	$418	$307
Per Capita Expenditures:	$1,426	$399	$297
Operating Income (loss):	-$10,204,000	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	220.32%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$450,187,000	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,142	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Naplate Village

Unit Code: 050/065/32 **County:** Lasalle

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,688,600
Equalized Assessed Valuation:	$4,567,317
Population:	496
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$53,495

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$362,050	$332,008	$170,045
Per Capita Beginning Fund Balance:	$730	$24,836	$493
Revenue Collected During FY 14:	$301,962	$369,367	$116,057
Expenditures During FY 14:	$207,611	$363,149	$110,784
Per Capita Revenue:	$609	$93,141	$321
Per Capita Expenditures:	$419	$94,207	$304
Revenues over (under) Expenditures:	$94,351	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	219.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$456,401	$351,006	$180,864
Per Capita Ending Fund Balance:	$920	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$282,999	$123,269	$26,022
Total Unrestricted Net Assets:	$173,402	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$534,014	$609,493	$29,815
Per Capita Debt:	$1,077	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,036,816	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,090	$79,092	$947
Revenue Collected During FY 14:	$208,073	$321,951	$89,373
Expenditures During FY 14:	$273,686	$319,515	$97,232
Per Capita Revenue:	$420	$78,578	$229
Per Capita Expenditures:	$552	$76,774	$261
Operating Income (loss):	-$65,613	$2,436	$
Ratio of Retained Earnings to Expenditures:	354.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$971,203	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,958	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Naples Town

Unit Code: 085/035/31 **County:** Scott

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$109,400
Equalized Assessed Valuation:	$1,751,207
Population:	137
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$8,625

Blended Component Units

Number Submitted = 1

Naples Town

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$109,012	$332,008	$170,045
Per Capita Beginning Fund Balance:	$796	$24,836	$493
Revenue Collected During FY 14:	$45,718	$369,367	$116,057
Expenditures During FY 14:	$41,973	$363,149	$110,784
Per Capita Revenue:	$334	$93,141	$321
Per Capita Expenditures:	$306	$94,207	$304
Revenues over (under) Expenditures:	$3,745	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	270.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	$113,420	$351,006	$180,864
Per Capita Ending Fund Balance:	$828	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$113,420	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nashville City

Unit Code: 095/035/30 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,700,950
Equalized Assessed Valuation:	$51,203,475
Population:	3,077
Employees:	
Full Time:	41
Part Time:	27
Salaries Paid:	$1,638,403

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,861,827	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$930	$605	$440
Revenue Collected During FY 14:	$2,531,806	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,245,195	$5,491,101	$2,627,902
Per Capita Revenue:	$823	$812	$637
Per Capita Expenditures:	$730	$769	$619
Revenues over (under) Expenditures:	$286,611	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	140.87%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,162,838	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,028	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$492,671	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,670,167	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,970,676	$8,931,204	$2,656,302
Per Capita Debt:	$1,940	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$2,113,915	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-$687	$1,598	$1,215
Revenue Collected During FY 14:	$4,192,725	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,267,332	$2,739,346	$1,190,005
Per Capita Revenue:	$1,363	$478	$340
Per Capita Expenditures:	$1,387	$457	$327
Operating Income (loss):	-$74,607	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	43.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,843,251	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$599	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nason City

Unit Code: 041/040/30 **County:** Jefferson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$89,280
Equalized Assessed Valuation:	$1,294,134
Population:	236
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$5,720

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$178,334	$332,008	$170,045
Per Capita Beginning Fund Balance:	$756	$24,836	$493
Revenue Collected During FY 14:	$46,762	$369,367	$116,057
Expenditures During FY 14:	$17,326	$363,149	$110,784
Per Capita Revenue:	$198	$93,141	$321
Per Capita Expenditures:	$73	$94,207	$304
Revenues over (under) Expenditures:	$29,436	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1199.18%	257.35%	167.68%
Ending Fund Balance for FY 14:	$207,770	$351,006	$180,864
Per Capita Ending Fund Balance:	$880	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,703	$123,269	$26,022
Total Unrestricted Net Assets:	$193,067	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$156,339	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$662	$79,092	$947
Revenue Collected During FY 14:	$47,335	$321,951	$89,373
Expenditures During FY 14:	$53,179	$319,515	$97,232
Per Capita Revenue:	$201	$78,578	$229
Per Capita Expenditures:	$225	$76,774	$261
Operating Income (loss):	-$5,844	$2,436	$
Ratio of Retained Earnings to Expenditures:	283.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$150,495	$893,250	$392,538
Per Capita Ending Retained Earnings:	$638	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nauvoo City

Unit Code: 034/060/30 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,076,556
Equalized Assessed Valuation:	$18,695,278
Population:	1,149
Employees:	
Full Time:	8
Part Time:	11
Salaries Paid:	$313,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$748,653	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$652	$605	$440
Revenue Collected During FY 14:	$722,126	$5,702,258	$2,724,997
Expenditures During FY 14:	$603,399	$5,491,101	$2,627,902
Per Capita Revenue:	$628	$812	$637
Per Capita Expenditures:	$525	$769	$619
Revenues over (under) Expenditures:	$118,727	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	143.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$867,380	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$755	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$352,367	$1,648,859	$607,219
Total Unrestricted Net Assets:	$522,380	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,485,030	$8,931,204	$2,656,302
Per Capita Debt:	$1,292	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,460,492	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,012	$1,598	$1,215
Revenue Collected During FY 14:	$624,613	$2,867,651	$1,249,280
Expenditures During FY 14:	$538,781	$2,739,346	$1,190,005
Per Capita Revenue:	$544	$478	$340
Per Capita Expenditures:	$469	$457	$327
Operating Income (loss):	$85,832	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	658.21%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,546,324	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,086	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nebo Village

Unit Code: 075/055/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$122,900
Equalized Assessed Valuation:	$965,767
Population:	386
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	$81,364

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$9,234	$332,008	$170,045
Per Capita Beginning Fund Balance:	-$24	$24,836	$493
Revenue Collected During FY 14:	$106,925	$369,367	$116,057
Expenditures During FY 14:	$111,674	$363,149	$110,784
Per Capita Revenue:	$277	$93,141	$321
Per Capita Expenditures:	$289	$94,207	$304
Revenues over (under) Expenditures:	-$4,749	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-11.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$13,183	$351,006	$180,864
Per Capita Ending Fund Balance:	-$34	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,717	$123,269	$26,022
Total Unrestricted Net Assets:	-$57,702	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$238,858	$609,493	$29,815
Per Capita Debt:	$619	$180,001	$67
General Obligation Debt over EAV:	8.28%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$513,339	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,330	$79,092	$947
Revenue Collected During FY 14:	$132,711	$321,951	$89,373
Expenditures During FY 14:	$165,314	$319,515	$97,232
Per Capita Revenue:	$344	$78,578	$229
Per Capita Expenditures:	$428	$76,774	$261
Operating Income (loss):	-$32,603	$2,436	$
Ratio of Retained Earnings to Expenditures:	299.75%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$495,527	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,284	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nelson Village

Unit Code: 052/045/32 **County:** Lee

Fiscal Year End:	4/22/2014
Accounting Method:	Cash
Appropriation or Budget:	$34,000
Equalized Assessed Valuation:	$1,385,566
Population:	170
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$8,138

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$163,465	$332,008	$170,045
Per Capita Beginning Fund Balance:	$962	$24,836	$493
Revenue Collected During FY 14:	$35,973	$369,367	$116,057
Expenditures During FY 14:	$28,793	$363,149	$110,784
Per Capita Revenue:	$212	$93,141	$321
Per Capita Expenditures:	$169	$94,207	$304
Revenues over (under) Expenditures:	$7,180	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	592.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$170,645	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,004	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$125,973	$6,426	$
Total Unreserved Funds:	$44,672	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Neoga City

Unit Code: 018/020/30 **County:** Cumberland

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,359,756
Equalized Assessed Valuation:	$13,940,359
Population:	1,636
Employees:	
Full Time:	7
Part Time:	3
Salaries Paid:	$381,489

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,981,045	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,211	$605	$440
Revenue Collected During FY 14:	$926,894	$5,702,258	$2,724,997
Expenditures During FY 14:	$761,809	$5,491,101	$2,627,902
Per Capita Revenue:	$567	$812	$637
Per Capita Expenditures:	$466	$769	$619
Revenues over (under) Expenditures:	$165,085	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	281.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,146,130	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,312	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,514,274	$1,648,859	$607,219
Total Unrestricted Net Assets:	$274,009	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$404,598	$8,931,204	$2,656,302
Per Capita Debt:	$247	$1,369	$683
General Obligation Debt over EAV:	2.90%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,815,304	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,721	$1,598	$1,215
Revenue Collected During FY 14:	$618,588	$2,867,651	$1,249,280
Expenditures During FY 14:	$456,684	$2,739,346	$1,190,005
Per Capita Revenue:	$378	$478	$340
Per Capita Expenditures:	$279	$457	$327
Operating Income (loss):	$161,904	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	651.25%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,974,156	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,818	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Neponset Village

Unit Code: 006/075/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$929,037
Equalized Assessed Valuation:	$4,507,460
Population:	473
Employees:	
Full Time:	4
Part Time:	
Salaries Paid:	$115,242

Blended Component Units

Number Submitted = 1

Enterprise

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$156,993	$332,008	$170,045
Per Capita Beginning Fund Balance:	$332	$24,836	$493
Revenue Collected During FY 14:	$177,338	$369,367	$116,057
Expenditures During FY 14:	$158,127	$363,149	$110,784
Per Capita Revenue:	$375	$93,141	$321
Per Capita Expenditures:	$334	$94,207	$304
Revenues over (under) Expenditures:	$19,211	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	116.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$184,717	$351,006	$180,864
Per Capita Ending Fund Balance:	$391	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$184,717	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,723,892	$609,493	$29,815
Per Capita Debt:	$3,645	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,740,247	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$10,022	$79,092	$947
Revenue Collected During FY 14:	$520,872	$321,951	$89,373
Expenditures During FY 14:	$422,772	$319,515	$97,232
Per Capita Revenue:	$1,101	$78,578	$229
Per Capita Expenditures:	$894	$76,774	$261
Operating Income (loss):	$98,100	$2,436	$
Ratio of Retained Earnings to Expenditures:	1142.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$4,831,392	$893,250	$392,538
Per Capita Ending Retained Earnings:	$10,214	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Athens Village

Unit Code: 088/105/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,555,214
Equalized Assessed Valuation:	$28,489,573
Population:	2,054
Employees:	
Full Time:	11
Part Time:	10
Salaries Paid:	$631,352

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$239,314	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$117	$605	$440
Revenue Collected During FY 14:	$1,087,327	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,110,983	$5,491,101	$2,627,902
Per Capita Revenue:	$529	$812	$637
Per Capita Expenditures:	$541	$769	$619
Revenues over (under) Expenditures:	-$23,656	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	19.41%	90.40%	74.76%
Ending Fund Balance for FY 14:	$215,658	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$105	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,491	$1,648,859	$607,219
Total Unrestricted Net Assets:	$174,167	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,330,346	$8,931,204	$2,656,302
Per Capita Debt:	$1,135	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,605,747	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$782	$1,598	$1,215
Revenue Collected During FY 14:	$802,476	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,552,454	$2,739,346	$1,190,005
Per Capita Revenue:	$391	$478	$340
Per Capita Expenditures:	$1,243	$457	$327
Operating Income (loss):	-$1,749,978	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	74.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,889,878	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$920	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Baden Village

Unit Code: 014/060/32 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,161,050
Equalized Assessed Valuation:	$38,467,588
Population:	3,300
Employees:	
Full Time:	16
Part Time:	71
Salaries Paid:	$1,051,779

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,376,380	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$417	$605	$440
Revenue Collected During FY 14:	$2,281,394	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,512,009	$5,491,101	$2,627,902
Per Capita Revenue:	$691	$812	$637
Per Capita Expenditures:	$761	$769	$619
Revenues over (under) Expenditures:	-$230,615	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	48.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,224,800	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$371	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$679,192	$1,648,859	$607,219
Total Unrestricted Net Assets:	$523,134	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,829,287	$8,931,204	$2,656,302
Per Capita Debt:	$1,160	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,442,862	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,649	$1,598	$1,215
Revenue Collected During FY 14:	$1,119,352	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,105,582	$2,739,346	$1,190,005
Per Capita Revenue:	$339	$478	$340
Per Capita Expenditures:	$335	$457	$327
Operating Income (loss):	$13,770	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	494.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,461,834	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,655	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Bedford Village

Unit Code: 006/080/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$21,900
Equalized Assessed Valuation:	$473,220
Population:	75
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$2,650

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$51,638	$332,008	$170,045
Per Capita Beginning Fund Balance:	$689	$24,836	$493
Revenue Collected During FY 14:	$14,361	$369,367	$116,057
Expenditures During FY 14:	$11,877	$363,149	$110,784
Per Capita Revenue:	$191	$93,141	$321
Per Capita Expenditures:	$158	$94,207	$304
Revenues over (under) Expenditures:	$2,484	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	455.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$54,122	$351,006	$180,864
Per Capita Ending Fund Balance:	$722	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$54,122	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Berlin Village

Unit Code: 083/080/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,042,104
Equalized Assessed Valuation:	$15,565,573
Population:	1,346
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$183,948

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,008,519	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$749	$605	$440
Revenue Collected During FY 14:	$795,753	$5,702,258	$2,724,997
Expenditures During FY 14:	$618,295	$5,491,101	$2,627,902
Per Capita Revenue:	$591	$812	$637
Per Capita Expenditures:	$459	$769	$619
Revenues over (under) Expenditures:	$177,458	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	191.81%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,185,977	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$881	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$816,434	$1,648,859	$607,219
Total Unrestricted Net Assets:	$369,543	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,833,257	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,362	$1,598	$1,215
Revenue Collected During FY 14:	$452,251	$2,867,651	$1,249,280
Expenditures During FY 14:	$450,758	$2,739,346	$1,190,005
Per Capita Revenue:	$336	$478	$340
Per Capita Expenditures:	$335	$457	$327
Operating Income (loss):	$1,493	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	407.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,834,750	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,363	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Boston City

Unit Code: 066/030/30 **County:** Mercer

Fiscal Year End: 11/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,500,118

Equalized Assessed Valuation: $4,936,250

Population: 750

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $153,878

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$265,938	$332,008	$170,045
Per Capita Beginning Fund Balance:	$355	$24,836	$493
Revenue Collected During FY 14:	$301,547	$369,367	$116,057
Expenditures During FY 14:	$453,807	$363,149	$110,784
Per Capita Revenue:	$402	$93,141	$321
Per Capita Expenditures:	$605	$94,207	$304
Revenues over (under) Expenditures:	-$152,260	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	57.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$260,360	$351,006	$180,864
Per Capita Ending Fund Balance:	$347	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$260,360	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$456,000	$609,493	$29,815
Per Capita Debt:	$608	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,534,995	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,047	$79,092	$947
Revenue Collected During FY 14:	$686,040	$321,951	$89,373
Expenditures During FY 14:	$511,231	$319,515	$97,232
Per Capita Revenue:	$915	$78,578	$229
Per Capita Expenditures:	$682	$76,774	$261
Operating Income (loss):	$174,809	$2,436	$
Ratio of Retained Earnings to Expenditures:	305.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,563,122	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,084	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Burnside Village

Unit Code: 044/030/32 **County:** Johnson

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $59,600

Equalized Assessed Valuation: $814,150

Population: 211

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,577	$332,008	$170,045
Per Capita Beginning Fund Balance:	$263	$24,836	$493
Revenue Collected During FY 14:	$46,435	$369,367	$116,057
Expenditures During FY 14:	$43,639	$363,149	$110,784
Per Capita Revenue:	$220	$93,141	$321
Per Capita Expenditures:	$207	$94,207	$304
Revenues over (under) Expenditures:	$2,796	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	133.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	$58,373	$351,006	$180,864
Per Capita Ending Fund Balance:	$277	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$58,373	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Canton Town

Unit Code: 075/060/31 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$123,990
Equalized Assessed Valuation:	$1,228,699
Population:	359
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$34,588

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,148	$332,008	$170,045
Per Capita Beginning Fund Balance:	$187	$24,836	$493
Revenue Collected During FY 14:	$78,427	$369,367	$116,057
Expenditures During FY 14:	$96,231	$363,149	$110,784
Per Capita Revenue:	$218	$93,141	$321
Per Capita Expenditures:	$268	$94,207	$304
Revenues over (under) Expenditures:	-$17,804	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	51.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$49,345	$351,006	$180,864
Per Capita Ending Fund Balance:	$137	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$59,376	$123,269	$26,022
Total Unrestricted Net Assets:	-$3,001	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$480,684	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,339	$79,092	$947
Revenue Collected During FY 14:	$68,745	$321,951	$89,373
Expenditures During FY 14:	$57,931	$319,515	$97,232
Per Capita Revenue:	$191	$78,578	$229
Per Capita Expenditures:	$161	$76,774	$261
Operating Income (loss):	$10,814	$2,436	$
Ratio of Retained Earnings to Expenditures:	848.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$491,499	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,369	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Douglas Village

Unit Code: 057/090/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$177,115
Equalized Assessed Valuation:	$2,511,050
Population:	400
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$45,720

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$12,528	$332,008	$170,045
Per Capita Beginning Fund Balance:	-$31	$24,836	$493
Revenue Collected During FY 14:	$88,918	$369,367	$116,057
Expenditures During FY 14:	$106,705	$363,149	$110,784
Per Capita Revenue:	$222	$93,141	$321
Per Capita Expenditures:	$267	$94,207	$304
Revenues over (under) Expenditures:	-$17,787	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-28.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$30,315	$351,006	$180,864
Per Capita Ending Fund Balance:	-$76	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	-$30,315	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$555,000	$609,493	$29,815
Per Capita Debt:	$1,388	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$651,167	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,628	$79,092	$947
Revenue Collected During FY 14:	$40,382	$321,951	$89,373
Expenditures During FY 14:	$77,114	$319,515	$97,232
Per Capita Revenue:	$101	$78,578	$229
Per Capita Expenditures:	$193	$76,774	$261
Operating Income (loss):	-$36,732	$2,436	$
Ratio of Retained Earnings to Expenditures:	796.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$614,435	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,536	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Grand Chain Village

Unit Code: 077/025/32 **County:** Pulaski

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$93,000
Equalized Assessed Valuation:	$661,569
Population:	210
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$12,413

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$54,521	$332,008	$170,045
Per Capita Beginning Fund Balance:	$260	$24,836	$493
Revenue Collected During FY 14:	$42,056	$369,367	$116,057
Expenditures During FY 14:	$31,658	$363,149	$110,784
Per Capita Revenue:	$200	$93,141	$321
Per Capita Expenditures:	$151	$94,207	$304
Revenues over (under) Expenditures:	$10,398	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	205.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$64,919	$351,006	$180,864
Per Capita Ending Fund Balance:	$309	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,022	$123,269	$26,022
Total Unrestricted Net Assets:	$38,897	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$161,500	$609,493	$29,815
Per Capita Debt:	$769	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$641,993	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,057	$79,092	$947
Revenue Collected During FY 14:	$37,428	$321,951	$89,373
Expenditures During FY 14:	$59,578	$319,515	$97,232
Per Capita Revenue:	$178	$78,578	$229
Per Capita Expenditures:	$284	$76,774	$261
Operating Income (loss):	-$22,150	$2,436	$
Ratio of Retained Earnings to Expenditures:	1040.39%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$619,843	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,952	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Haven Village

Unit Code: 030/020/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$313,500
Equalized Assessed Valuation:	$965,305
Population:	433
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$60,315

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$201,167	$332,008	$170,045
Per Capita Beginning Fund Balance:	$465	$24,836	$493
Revenue Collected During FY 14:	$341,092	$369,367	$116,057
Expenditures During FY 14:	$399,676	$363,149	$110,784
Per Capita Revenue:	$788	$93,141	$321
Per Capita Expenditures:	$923	$94,207	$304
Revenues over (under) Expenditures:	-$58,584	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	97.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	$389,724	$351,006	$180,864
Per Capita Ending Fund Balance:	$900	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,616	$123,269	$26,022
Total Unrestricted Net Assets:	$54,642	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$108,838	$609,493	$29,815
Per Capita Debt:	$251	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$760,972	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,757	$79,092	$947
Revenue Collected During FY 14:	$95,285	$321,951	$89,373
Expenditures During FY 14:	$142,194	$319,515	$97,232
Per Capita Revenue:	$220	$78,578	$229
Per Capita Expenditures:	$328	$76,774	$261
Operating Income (loss):	-$46,909	$2,436	$
Ratio of Retained Earnings to Expenditures:	500.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$711,063	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,642	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Holland Village

Unit Code: 054/055/32 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$239,864
Equalized Assessed Valuation:	$2,982,237
Population:	267
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$27,331

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$455,088	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,704	$24,836	$493
Revenue Collected During FY 14:	$71,872	$369,367	$116,057
Expenditures During FY 14:	$64,855	$363,149	$110,784
Per Capita Revenue:	$269	$93,141	$321
Per Capita Expenditures:	$243	$94,207	$304
Revenues over (under) Expenditures:	$7,017	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	653.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$424,105	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,588	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,007	$123,269	$26,022
Total Unrestricted Net Assets:	$344,098	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$121,357	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$455	$79,092	$947
Revenue Collected During FY 14:	$36,045	$321,951	$89,373
Expenditures During FY 14:	$38,142	$319,515	$97,232
Per Capita Revenue:	$135	$78,578	$229
Per Capita Expenditures:	$143	$76,774	$261
Operating Income (loss):	-$2,097	$2,436	$
Ratio of Retained Earnings to Expenditures:	412.30%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$157,260	$893,250	$392,538
Per Capita Ending Retained Earnings:	$589	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: New Lenox Village

Unit Code: 099/080/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$80,174,654
Equalized Assessed Valuation:	$740,102,279
Population:	25,528
Employees:	
Full Time:	109
Part Time:	7
Salaries Paid:	$9,166,392

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,254,033	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$284	$513	$441
Revenue Collected During FY 14:	$21,783,042	$53,021,753	$40,071,062
Expenditures During FY 14:	$17,658,004	$50,940,085	$39,626,744
Per Capita Revenue:	$853	$1,047	$1,013
Per Capita Expenditures:	$692	$1,008	$967
Revenues over (under) Expenditures:	$4,125,038	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	42.76%	54.88%	52.77%
Ending Fund Balance for FY 14:	$7,550,866	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$296	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,846,465	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,957,146	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$53,807,024	$81,108,167	$55,205,755
Per Capita Debt:	$2,108	$1,521	$1,337
General Obligation Debt over EAV:	6.62%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$95,965,678	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$3,759	$1,355	$1,126
Revenue Collected During FY 14:	$17,427,146	$22,088,329	$13,107,976
Expenditures During FY 14:	$13,680,902	$21,127,660	$12,128,269
Per Capita Revenue:	$683	$418	$307
Per Capita Expenditures:	$536	$399	$297
Operating Income (loss):	$3,746,244	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	729.28%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$99,772,217	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,908	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Milford City

Unit Code: 101/025/30 **County:** Winnebago

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$598,491
Equalized Assessed Valuation:	$8,733,215
Population:	697
Employees:	
Full Time:	8
Part Time:	
Salaries Paid:	$26,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$399,239	$332,008	$170,045
Per Capita Beginning Fund Balance:	$573	$24,836	$493
Revenue Collected During FY 14:	$420,813	$369,367	$116,057
Expenditures During FY 14:	$247,418	$363,149	$110,784
Per Capita Revenue:	$604	$93,141	$321
Per Capita Expenditures:	$355	$94,207	$304
Revenues over (under) Expenditures:	$173,395	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	231.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$572,634	$351,006	$180,864
Per Capita Ending Fund Balance:	$822	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$572,634	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Minden Village

Unit Code: 095/040/32 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$61,900
Equalized Assessed Valuation:	$1,873,673
Population:	219
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$28,141

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$326,527	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,491	$24,836	$493
Revenue Collected During FY 14:	$74,853	$369,367	$116,057
Expenditures During FY 14:	$77,401	$363,149	$110,784
Per Capita Revenue:	$342	$93,141	$321
Per Capita Expenditures:	$353	$94,207	$304
Revenues over (under) Expenditures:	-$2,548	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	435.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$337,200	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,540	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$337,200	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$225,000	$609,493	$29,815
Per Capita Debt:	$1,027	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,034,433	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,723	$79,092	$947
Revenue Collected During FY 14:	$68,017	$321,951	$89,373
Expenditures During FY 14:	$103,587	$319,515	$97,232
Per Capita Revenue:	$311	$78,578	$229
Per Capita Expenditures:	$473	$76,774	$261
Operating Income (loss):	-$35,570	$2,436	$
Ratio of Retained Earnings to Expenditures:	951.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$985,943	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,502	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Salem Village

Unit Code: 075/065/32 **County:** Pike

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $41,178

Equalized Assessed Valuation: $719,705

Population: 150

Employees:

Full Time:

Part Time: 7

Salaries Paid: $940

Blended Component Units

Number Submitted = 1

NewSalemVillage

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$34,287	$332,008	$170,045
Per Capita Beginning Fund Balance:	$229	$24,836	$493
Revenue Collected During FY 14:	$23,358	$369,367	$116,057
Expenditures During FY 14:	$21,713	$363,149	$110,784
Per Capita Revenue:	$156	$93,141	$321
Per Capita Expenditures:	$145	$94,207	$304
Revenues over (under) Expenditures:	$1,645	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	165.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$35,932	$351,006	$180,864
Per Capita Ending Fund Balance:	$240	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$30,400	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Newark Village

Unit Code: 047/020/32 **County:** Kendall

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,314,000

Equalized Assessed Valuation: $20,966,297

Population: 992

Employees:

Full Time: 6

Part Time: 11

Salaries Paid: $185,832

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$346,768	$332,008	$170,045
Per Capita Beginning Fund Balance:	$350	$24,836	$493
Revenue Collected During FY 14:	$519,752	$369,367	$116,057
Expenditures During FY 14:	$413,833	$363,149	$110,784
Per Capita Revenue:	$524	$93,141	$321
Per Capita Expenditures:	$417	$94,207	$304
Revenues over (under) Expenditures:	$105,919	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	93.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	$385,764	$351,006	$180,864
Per Capita Ending Fund Balance:	$389	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,273	$123,269	$26,022
Total Unrestricted Net Assets:	$345,491	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$526,099	$609,493	$29,815
Per Capita Debt:	$530	$180,001	$67
General Obligation Debt over EAV:	2.48%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$389,183	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$392	$79,092	$947
Revenue Collected During FY 14:	$208,121	$321,951	$89,373
Expenditures During FY 14:	$379,727	$319,515	$97,232
Per Capita Revenue:	$210	$78,578	$229
Per Capita Expenditures:	$383	$76,774	$261
Operating Income (loss):	-$171,606	$2,436	$
Ratio of Retained Earnings to Expenditures:	74.92%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$284,499	$893,250	$392,538
Per Capita Ending Retained Earnings:	$287	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Newman City

Unit Code: 021/035/30 **County:** Douglas

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$529,539
Equalized Assessed Valuation:	$6,434,563
Population:	950
Employees:	
Full Time:	3
Part Time:	16
Salaries Paid:	$131,277

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$293,298	$332,008	$170,045
Per Capita Beginning Fund Balance:	$309	$24,836	$493
Revenue Collected During FY 14:	$316,312	$369,367	$116,057
Expenditures During FY 14:	$364,614	$363,149	$110,784
Per Capita Revenue:	$333	$93,141	$321
Per Capita Expenditures:	$384	$94,207	$304
Revenues over (under) Expenditures:	-$48,302	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	67.19%	257.35%	167.68%
Ending Fund Balance for FY 14:	$244,996	$351,006	$180,864
Per Capita Ending Fund Balance:	$258	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$61,405	$6,426	$
Total Unreserved Funds:	$183,591	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$313,533	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$330	$79,092	$947
Revenue Collected During FY 14:	$165,315	$321,951	$89,373
Expenditures During FY 14:	$132,731	$319,515	$97,232
Per Capita Revenue:	$174	$78,578	$229
Per Capita Expenditures:	$140	$76,774	$261
Operating Income (loss):	$32,584	$2,436	$
Ratio of Retained Earnings to Expenditures:	260.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$346,117	$893,250	$392,538
Per Capita Ending Retained Earnings:	$364	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Newton City

Unit Code: 040/015/30 **County:** Jasper

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$31,791,040
Equalized Assessed Valuation:	$24,734,160
Population:	2,849
Employees:	
Full Time:	28
Part Time:	15
Salaries Paid:	$1,316,148

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,672,416	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$587	$605	$440
Revenue Collected During FY 14:	$2,597,662	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,596,578	$5,491,101	$2,627,902
Per Capita Revenue:	$912	$812	$637
Per Capita Expenditures:	$911	$769	$619
Revenues over (under) Expenditures:	$1,084	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,934,008	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$679	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,220,171	$1,648,859	$607,219
Total Unrestricted Net Assets:	$841,533	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,464,077	$8,931,204	$2,656,302
Per Capita Debt:	$1,216	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,095,313	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,596	$1,598	$1,215
Revenue Collected During FY 14:	$4,504,450	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,973,043	$2,739,346	$1,190,005
Per Capita Revenue:	$1,581	$478	$340
Per Capita Expenditures:	$1,395	$457	$327
Operating Income (loss):	$531,407	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	336.42%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,366,212	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,692	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Niantic Village

Unit Code: 055/050/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$424,366
Equalized Assessed Valuation:	$13,169,888
Population:	707
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$99,018

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$227,963	$332,008	$170,045
Per Capita Beginning Fund Balance:	$322	$24,836	$493
Revenue Collected During FY 14:	$219,795	$369,367	$116,057
Expenditures During FY 14:	$185,510	$363,149	$110,784
Per Capita Revenue:	$311	$93,141	$321
Per Capita Expenditures:	$262	$94,207	$304
Revenues over (under) Expenditures:	$34,285	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	179.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$332,753	$351,006	$180,864
Per Capita Ending Fund Balance:	$471	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$58,250	$123,269	$26,022
Total Unrestricted Net Assets:	$217,106	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$159,434	$609,493	$29,815
Per Capita Debt:	$226	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$208,315	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$295	$79,092	$947
Revenue Collected During FY 14:	$165,757	$321,951	$89,373
Expenditures During FY 14:	$151,746	$319,515	$97,232
Per Capita Revenue:	$234	$78,578	$229
Per Capita Expenditures:	$215	$76,774	$261
Operating Income (loss):	$14,011	$2,436	$
Ratio of Retained Earnings to Expenditures:	146.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$222,326	$893,250	$392,538
Per Capita Ending Retained Earnings:	$314	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Niles Village

Unit Code: 016/375/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$90,930,887
Equalized Assessed Valuation:	$1,088,953,459
Population:	29,803
Employees:	
Full Time:	225
Part Time:	184
Salaries Paid:	$23,522,305

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$42,815,648	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,437	$513	$441
Revenue Collected During FY 14:	$48,996,533	$53,021,753	$40,071,062
Expenditures During FY 14:	$54,572,299	$50,940,085	$39,626,744
Per Capita Revenue:	$1,644	$1,047	$1,013
Per Capita Expenditures:	$1,831	$1,008	$967
Revenues over (under) Expenditures:	-$5,575,766	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	74.64%	54.88%	52.77%
Ending Fund Balance for FY 14:	$40,732,188	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,367	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,331,313	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$12,291,696	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,850,000	$81,108,167	$55,205,755
Per Capita Debt:	$364	$1,521	$1,337
General Obligation Debt over EAV:	1.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$24,463,032	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$821	$1,355	$1,126
Revenue Collected During FY 14:	$14,609,400	$22,088,329	$13,107,976
Expenditures During FY 14:	$12,838,262	$21,127,660	$12,128,269
Per Capita Revenue:	$490	$418	$307
Per Capita Expenditures:	$431	$399	$297
Operating Income (loss):	$1,771,138	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	206.68%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$26,534,170	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$890	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nilwood Village

Unit Code: 056/085/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$231,651
Equalized Assessed Valuation:	$1,224,564
Population:	284
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$34,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$286,197	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,008	$24,836	$493
Revenue Collected During FY 14:	$45,621	$369,367	$116,057
Expenditures During FY 14:	$22,147	$363,149	$110,784
Per Capita Revenue:	$161	$93,141	$321
Per Capita Expenditures:	$78	$94,207	$304
Revenues over (under) Expenditures:	$23,474	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1398.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	$309,671	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,090	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,393	$123,269	$26,022
Total Unrestricted Net Assets:	$287,278	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$794,614	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,798	$79,092	$947
Revenue Collected During FY 14:	$259,574	$321,951	$89,373
Expenditures During FY 14:	$209,504	$319,515	$97,232
Per Capita Revenue:	$914	$78,578	$229
Per Capita Expenditures:	$738	$76,774	$261
Operating Income (loss):	$50,070	$2,436	$
Ratio of Retained Earnings to Expenditures:	403.18%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$844,684	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,974	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Noble City

Unit Code: 080/020/30 **County:** Richland

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$679,900
Equalized Assessed Valuation:	$2,416,649
Population:	677
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$102,271

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$363,364	$332,008	$170,045
Per Capita Beginning Fund Balance:	$537	$24,836	$493
Revenue Collected During FY 14:	$230,581	$369,367	$116,057
Expenditures During FY 14:	$233,407	$363,149	$110,784
Per Capita Revenue:	$341	$93,141	$321
Per Capita Expenditures:	$345	$94,207	$304
Revenues over (under) Expenditures:	-$2,826	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	154.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$360,538	$351,006	$180,864
Per Capita Ending Fund Balance:	$533	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,277	$123,269	$26,022
Total Unrestricted Net Assets:	$277,261	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,113,908	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,122	$79,092	$947
Revenue Collected During FY 14:	$192,679	$321,951	$89,373
Expenditures During FY 14:	$219,955	$319,515	$97,232
Per Capita Revenue:	$285	$78,578	$229
Per Capita Expenditures:	$325	$76,774	$261
Operating Income (loss):	-$27,276	$2,436	$
Ratio of Retained Earnings to Expenditures:	948.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,086,632	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,082	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nokomis City

Unit Code: 068/060/30 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,971,678
Equalized Assessed Valuation:	$14,724,662
Population:	2,256
Employees:	
Full Time:	14
Part Time:	6
Salaries Paid:	$692,418

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,190,914	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$528	$605	$440
Revenue Collected During FY 14:	$1,027,059	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,060,974	$5,491,101	$2,627,902
Per Capita Revenue:	$455	$812	$637
Per Capita Expenditures:	$470	$769	$619
Revenues over (under) Expenditures:	-$33,915	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	117.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,247,139	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$553	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$69,029	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,141,110	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$727,032	$8,931,204	$2,656,302
Per Capita Debt:	$322	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,262,102	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$559	$1,598	$1,215
Revenue Collected During FY 14:	$921,290	$2,867,651	$1,249,280
Expenditures During FY 14:	$775,657	$2,739,346	$1,190,005
Per Capita Revenue:	$408	$478	$340
Per Capita Expenditures:	$344	$457	$327
Operating Income (loss):	$145,633	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	181.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,407,735	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$624	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nora Village

Unit Code: 043/040/32 **County:** Jo Daviess

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $60,500

Equalized Assessed Valuation: $1,294,089

Population: 121

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$138,459	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,144	$24,836	$493
Revenue Collected During FY 14:	$37,782	$369,367	$116,057
Expenditures During FY 14:	$17,796	$363,149	$110,784
Per Capita Revenue:	$312	$93,141	$321
Per Capita Expenditures:	$147	$94,207	$304
Revenues over (under) Expenditures:	$19,986	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	890.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$158,445	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,309	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$63,728	$6,426	$
Total Unreserved Funds:	$92,148	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Normal Town

Unit Code: 064/095/31 **County:** Mclean

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$111,312,109
Equalized Assessed Valuation:	$820,003,045
Population:	53,860
Employees:	
Full Time:	368
Part Time:	244
Salaries Paid:	$29,086,749

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,098,307	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$577	$513	$441
Revenue Collected During FY 14:	$57,463,551	$53,021,753	$40,071,062
Expenditures During FY 14:	$51,818,663	$50,940,085	$39,626,744
Per Capita Revenue:	$1,067	$1,047	$1,013
Per Capita Expenditures:	$962	$1,008	$967
Revenues over (under) Expenditures:	$5,644,888	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	58.95%	54.88%	52.77%
Ending Fund Balance for FY 14:	$30,546,532	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$567	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,102,259	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$19,036,611	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$86,788,630	$81,108,167	$55,205,755
Per Capita Debt:	$1,611	$1,521	$1,337
General Obligation Debt over EAV:	9.52%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$36,913,358	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$685	$1,355	$1,126
Revenue Collected During FY 14:	$14,987,856	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,600,648	$21,127,660	$12,128,269
Per Capita Revenue:	$278	$418	$307
Per Capita Expenditures:	$215	$399	$297
Operating Income (loss):	$3,387,208	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	347.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$40,300,566	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$748	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Norridge Village

Unit Code: 016/380/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,168,432
Equalized Assessed Valuation:	$398,787,745
Population:	14,572
Employees:	
Full Time:	83
Part Time:	68
Salaries Paid:	$7,174,578

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,416,086	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$372	$605	$440
Revenue Collected During FY 14:	$15,020,144	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,101,352	$5,491,101	$2,627,902
Per Capita Revenue:	$1,031	$812	$637
Per Capita Expenditures:	$1,036	$769	$619
Revenues over (under) Expenditures:	-$81,208	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,334,878	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$366	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,937,928	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,354,709	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,936,789	$8,931,204	$2,656,302
Per Capita Debt:	$202	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,119,279	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$77	$1,598	$1,215
Revenue Collected During FY 14:	$2,747,712	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,638,336	$2,739,346	$1,190,005
Per Capita Revenue:	$189	$478	$340
Per Capita Expenditures:	$181	$457	$327
Operating Income (loss):	$109,376	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	49.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,306,113	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$90	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Norris Village

Unit Code: 029/085/32 **County:** Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $249,000

Equalized Assessed Valuation: $1,235,919

Population: 194

Employees:

Full Time:

Part Time: 9

Salaries Paid: $43,563

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$53,257	$332,008	$170,045
Per Capita Beginning Fund Balance:	$275	$24,836	$493
Revenue Collected During FY 14:	$83,382	$369,367	$116,057
Expenditures During FY 14:	$63,712	$363,149	$110,784
Per Capita Revenue:	$430	$93,141	$321
Per Capita Expenditures:	$328	$94,207	$304
Revenues over (under) Expenditures:	$19,670	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	103.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	$65,927	$351,006	$180,864
Per Capita Ending Fund Balance:	$340	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,931	$123,269	$26,022
Total Unrestricted Net Assets:	$43,996	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$340,396	$609,493	$29,815
Per Capita Debt:	$1,755	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,884,866	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$9,716	$79,092	$947
Revenue Collected During FY 14:	$110,886	$321,951	$89,373
Expenditures During FY 14:	$161,973	$319,515	$97,232
Per Capita Revenue:	$572	$78,578	$229
Per Capita Expenditures:	$835	$76,774	$261
Operating Income (loss):	-$51,087	$2,436	$
Ratio of Retained Earnings to Expenditures:	1136.47%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,840,779	$893,250	$392,538
Per Capita Ending Retained Earnings:	$9,489	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Norris City Village

Unit Code: 097/040/32 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,925,500
Equalized Assessed Valuation:	$5,395,571
Population:	1,275
Employees:	
Full Time:	11
Part Time:	16
Salaries Paid:	$361,835

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,434,269	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,125	$605	$440
Revenue Collected During FY 14:	$700,167	$5,702,258	$2,724,997
Expenditures During FY 14:	$622,614	$5,491,101	$2,627,902
Per Capita Revenue:	$549	$812	$637
Per Capita Expenditures:	$488	$769	$619
Revenues over (under) Expenditures:	$77,553	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	252.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,573,704	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,234	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$163,998	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,041,813	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$55,000	$8,931,204	$2,656,302
Per Capita Debt:	$43	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,637,320	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,853	$1,598	$1,215
Revenue Collected During FY 14:	$1,404,059	$2,867,651	$1,249,280
Expenditures During FY 14:	$973,060	$2,739,346	$1,190,005
Per Capita Revenue:	$1,101	$478	$340
Per Capita Expenditures:	$763	$457	$327
Operating Income (loss):	$430,999	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	418.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,070,719	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,193	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Aurora Village

Unit Code: 045/070/32 **County:** Kane

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,793,308
Equalized Assessed Valuation:	$1,386,216,639
Population:	16,760
Employees:	
Full Time:	50
Part Time:	6
Salaries Paid:	$4,468,740

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,906,611	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$651	$605	$440
Revenue Collected During FY 14:	$11,409,224	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,409,343	$5,491,101	$2,627,902
Per Capita Revenue:	$681	$812	$637
Per Capita Expenditures:	$621	$769	$619
Revenues over (under) Expenditures:	$999,881	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,220,115	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$669	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,748,762	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,404,995	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,491,605	$8,931,204	$2,656,302
Per Capita Debt:	$745	$1,369	$683
General Obligation Debt over EAV:	0.22%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,302,537	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,390	$1,598	$1,215
Revenue Collected During FY 14:	$2,783,594	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,399,782	$2,739,346	$1,190,005
Per Capita Revenue:	$166	$478	$340
Per Capita Expenditures:	$143	$457	$327
Operating Income (loss):	$383,812	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	994.27%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$23,860,411	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,424	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Barrington Village

Unit Code: 049/135/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,834,500
Equalized Assessed Valuation:	$248,699,147
Population:	3,042
Employees:	
Full Time:	3
Part Time:	
Salaries Paid:	$143,048

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,115,159	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,024	$605	$440
Revenue Collected During FY 14:	$1,767,552	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,787,633	$5,491,101	$2,627,902
Per Capita Revenue:	$581	$812	$637
Per Capita Expenditures:	$588	$769	$619
Revenues over (under) Expenditures:	-$20,081	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	173.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,095,078	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,017	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$569,465	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,525,960	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: North Chicago City

Unit Code: 049/140/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,784,939
Equalized Assessed Valuation:	$172,891,129
Population:	32,574
Employees:	
Full Time:	230
Part Time:	38
Salaries Paid:	$13,876,677

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,900,881	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$519	$513	$441
Revenue Collected During FY 14:	$22,951,032	$53,021,753	$40,071,062
Expenditures During FY 14:	$23,910,322	$50,940,085	$39,626,744
Per Capita Revenue:	$705	$1,047	$1,013
Per Capita Expenditures:	$734	$1,008	$967
Revenues over (under) Expenditures:	-$959,290	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	75.16%	54.88%	52.77%
Ending Fund Balance for FY 14:	$17,969,971	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$552	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,594,521	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$136,334	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$39,097,184	$81,108,167	$55,205,755
Per Capita Debt:	$1,200	$1,521	$1,337
General Obligation Debt over EAV:	14.49%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$20,440,959	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$628	$1,355	$1,126
Revenue Collected During FY 14:	$7,552,735	$22,088,329	$13,107,976
Expenditures During FY 14:	$5,714,943	$21,127,660	$12,128,269
Per Capita Revenue:	$232	$418	$307
Per Capita Expenditures:	$175	$399	$297
Operating Income (loss):	$1,837,792	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	354.84%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$20,278,751	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$623	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North City Village

Unit Code: 028/035/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$351,290
Equalized Assessed Valuation:	$1,460,940
Population:	630
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$31,568

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$97,798	$332,008	$170,045
Per Capita Beginning Fund Balance:	$155	$24,836	$493
Revenue Collected During FY 14:	$354,056	$369,367	$116,057
Expenditures During FY 14:	$315,507	$363,149	$110,784
Per Capita Revenue:	$562	$93,141	$321
Per Capita Expenditures:	$501	$94,207	$304
Revenues over (under) Expenditures:	$38,549	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	43.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	$136,347	$351,006	$180,864
Per Capita Ending Fund Balance:	$216	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,623	$123,269	$26,022
Total Unrestricted Net Assets:	$80,724	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$304,000	$609,493	$29,815
Per Capita Debt:	$483	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,105,308	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,342	$79,092	$947
Revenue Collected During FY 14:	$175,943	$321,951	$89,373
Expenditures During FY 14:	$192,418	$319,515	$97,232
Per Capita Revenue:	$279	$78,578	$229
Per Capita Expenditures:	$305	$76,774	$261
Operating Income (loss):	-$16,475	$2,436	$
Ratio of Retained Earnings to Expenditures:	1085.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,088,833	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,316	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North Henderson Village

Unit Code: 066/035/32 **County:** Mercer

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$648,150
Equalized Assessed Valuation:	$997,502
Population:	187
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$5,465

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$102,437	$332,008	$170,045
Per Capita Beginning Fund Balance:	$548	$24,836	$493
Revenue Collected During FY 14:	$39,926	$369,367	$116,057
Expenditures During FY 14:	$25,012	$363,149	$110,784
Per Capita Revenue:	$214	$93,141	$321
Per Capita Expenditures:	$134	$94,207	$304
Revenues over (under) Expenditures:	$14,914	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	478.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	$119,611	$351,006	$180,864
Per Capita Ending Fund Balance:	$640	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,152	$123,269	$26,022
Total Unrestricted Net Assets:	$67,459	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,180	$609,493	$29,815
Per Capita Debt:	$188	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$95,450	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$510	$79,092	$947
Revenue Collected During FY 14:	$105,977	$321,951	$89,373
Expenditures During FY 14:	$23,951	$319,515	$97,232
Per Capita Revenue:	$567	$78,578	$229
Per Capita Expenditures:	$128	$76,774	$261
Operating Income (loss):	$82,026	$2,436	$
Ratio of Retained Earnings to Expenditures:	731.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$175,216	$893,250	$392,538
Per Capita Ending Retained Earnings:	$937	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Pekin Village

Unit Code: 090/065/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,405,600
Equalized Assessed Valuation:	$23,695,875
Population:	1,573
Employees:	
Full Time:	11
Part Time:	37
Salaries Paid:	$523,681

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$522,984	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$332	$605	$440
Revenue Collected During FY 14:	$1,343,232	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,318,052	$5,491,101	$2,627,902
Per Capita Revenue:	$854	$812	$637
Per Capita Expenditures:	$838	$769	$619
Revenues over (under) Expenditures:	$25,180	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$557,164	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$354	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$61,008	$1,648,859	$607,219
Total Unrestricted Net Assets:	$495,178	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$539,969	$8,931,204	$2,656,302
Per Capita Debt:	$343	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,297,720	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,461	$1,598	$1,215
Revenue Collected During FY 14:	$391,937	$2,867,651	$1,249,280
Expenditures During FY 14:	$365,105	$2,739,346	$1,190,005
Per Capita Revenue:	$249	$478	$340
Per Capita Expenditures:	$232	$457	$327
Operating Income (loss):	$26,832	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	634.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,315,552	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,472	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Riverside Village

Unit Code: 016/400/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,678,285
Equalized Assessed Valuation:	$235,821,475
Population:	6,672
Employees:	
Full Time:	69
Part Time:	42
Salaries Paid:	$6,945,664

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,477,886	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$821	$605	$440
Revenue Collected During FY 14:	$14,491,781	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,013,556	$5,491,101	$2,627,902
Per Capita Revenue:	$2,172	$812	$637
Per Capita Expenditures:	$2,100	$769	$619
Revenues over (under) Expenditures:	$478,225	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,256,651	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$788	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,124,040	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$19,746,335	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$27,110,530	$8,931,204	$2,656,302
Per Capita Debt:	$4,063	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,449,368	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$217	$1,598	$1,215
Revenue Collected During FY 14:	$1,979,978	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,311,431	$2,739,346	$1,190,005
Per Capita Revenue:	$297	$478	$340
Per Capita Expenditures:	$346	$457	$327
Operating Income (loss):	-$331,453	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	48.36%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,117,915	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$168	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Utica Village

Unit Code: 050/070/32 **County:** Lasalle

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,590,650
Equalized Assessed Valuation:	$30,542,326
Population:	1,352
Employees:	
Full Time:	5
Part Time:	37
Salaries Paid:	$425,511

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,066,073	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$789	$605	$440
Revenue Collected During FY 14:	$2,730,643	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,463,283	$5,491,101	$2,627,902
Per Capita Revenue:	$2,020	$812	$637
Per Capita Expenditures:	$1,822	$769	$619
Revenues over (under) Expenditures:	$267,360	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	49.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,218,932	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$902	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$816,770	$1,648,859	$607,219
Total Unrestricted Net Assets:	$496,993	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$279,707	$8,931,204	$2,656,302
Per Capita Debt:	$207	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,753,421	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,776	$1,598	$1,215
Revenue Collected During FY 14:	$471,318	$2,867,651	$1,249,280
Expenditures During FY 14:	$397,873	$2,739,346	$1,190,005
Per Capita Revenue:	$349	$478	$340
Per Capita Expenditures:	$294	$457	$327
Operating Income (loss):	$73,445	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	984.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,918,498	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,898	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Northbrook Village

Unit Code: 016/385/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$93,209,816
Equalized Assessed Valuation:	$2,144,826,471
Population:	33,170
Employees:	
Full Time:	261
Part Time:	12
Salaries Paid:	$30,906,205

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,819,441	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$537	$513	$441
Revenue Collected During FY 14:	$44,872,985	$53,021,753	$40,071,062
Expenditures During FY 14:	$42,823,901	$50,940,085	$39,626,744
Per Capita Revenue:	$1,353	$1,047	$1,013
Per Capita Expenditures:	$1,291	$1,008	$967
Revenues over (under) Expenditures:	$2,049,084	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	46.42%	54.88%	52.77%
Ending Fund Balance for FY 14:	$19,878,674	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$599	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,465,042	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$20,410,579	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$73,562,430	$81,108,167	$55,205,755
Per Capita Debt:	$2,218	$1,521	$1,337
General Obligation Debt over EAV:	3.43%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$46,194,633	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,393	$1,355	$1,126
Revenue Collected During FY 14:	$11,024,952	$22,088,329	$13,107,976
Expenditures During FY 14:	$12,117,243	$21,127,660	$12,128,269
Per Capita Revenue:	$332	$418	$307
Per Capita Expenditures:	$365	$399	$297
Operating Income (loss):	-$1,092,291	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	376.26%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$45,592,859	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,375	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Northfield Village

Unit Code: 016/390/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,156,200
Equalized Assessed Valuation:	$464,071,674
Population:	5,482
Employees:	
Full Time:	47
Part Time:	66
Salaries Paid:	$6,012,914

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,303,330	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,332	$605	$440
Revenue Collected During FY 14:	$10,610,498	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,521,119	$5,491,101	$2,627,902
Per Capita Revenue:	$1,936	$812	$637
Per Capita Expenditures:	$1,737	$769	$619
Revenues over (under) Expenditures:	$1,089,379	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,963,938	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,453	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$704,785	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,029,861	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,562,414	$8,931,204	$2,656,302
Per Capita Debt:	$1,015	$1,369	$683
General Obligation Debt over EAV:	0.84%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,253,123	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,418	$1,598	$1,215
Revenue Collected During FY 14:	$2,515,263	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,305,536	$2,739,346	$1,190,005
Per Capita Revenue:	$459	$478	$340
Per Capita Expenditures:	$421	$457	$327
Operating Income (loss):	$209,727	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	577.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,306,870	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,427	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Northlake City

Unit Code: 016/395/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$282,262,409
Equalized Assessed Valuation:	$288,021,506
Population:	12,372
Employees:	
Full Time:	72
Part Time:	61
Salaries Paid:	$6,475,071

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,570,803	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,259	$605	$440
Revenue Collected During FY 14:	$18,873,418	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,850,578	$5,491,101	$2,627,902
Per Capita Revenue:	$1,525	$812	$637
Per Capita Expenditures:	$1,443	$769	$619
Revenues over (under) Expenditures:	$1,022,840	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	93.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$16,682,379	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,348	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,845,671	$1,648,859	$607,219
Total Unrestricted Net Assets:	$14,908,686	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$36,236,009	$8,931,204	$2,656,302
Per Capita Debt:	$2,929	$1,369	$683
General Obligation Debt over EAV:	10.75%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,265,093	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$587	$1,598	$1,215
Revenue Collected During FY 14:	$6,190,291	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,909,699	$2,739,346	$1,190,005
Per Capita Revenue:	$500	$478	$340
Per Capita Expenditures:	$397	$457	$327
Operating Income (loss):	$1,280,592	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	174.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,545,685	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$691	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Norwood Village

Unit Code: 072/060/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$214,600
Equalized Assessed Valuation:	$3,913,880
Population:	473
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$19,783

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$226,834	$332,008	$170,045
Per Capita Beginning Fund Balance:	$480	$24,836	$493
Revenue Collected During FY 14:	$116,072	$369,367	$116,057
Expenditures During FY 14:	$157,427	$363,149	$110,784
Per Capita Revenue:	$245	$93,141	$321
Per Capita Expenditures:	$333	$94,207	$304
Revenues over (under) Expenditures:	-$41,355	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	117.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$185,479	$351,006	$180,864
Per Capita Ending Fund Balance:	$392	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,575	$123,269	$26,022
Total Unrestricted Net Assets:	$154,904	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oak Brook Village

Unit Code: 022/085/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$53,103,465
Equalized Assessed Valuation:	$1,281,991,146
Population:	7,883
Employees:	
Full Time:	139
Part Time:	179
Salaries Paid:	$13,239,334

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,672,668	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,622	$605	$440
Revenue Collected During FY 14:	$22,890,628	$5,702,258	$2,724,997
Expenditures During FY 14:	$22,220,614	$5,491,101	$2,627,902
Per Capita Revenue:	$2,904	$812	$637
Per Capita Expenditures:	$2,819	$769	$619
Revenues over (under) Expenditures:	$670,014	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	93.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$20,711,785	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,627	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,532,560	$1,648,859	$607,219
Total Unrestricted Net Assets:	$12,116,239	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,592,176	$8,931,204	$2,656,302
Per Capita Debt:	$583	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$33,705,937	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,276	$1,598	$1,215
Revenue Collected During FY 14:	$10,112,755	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,594,852	$2,739,346	$1,190,005
Per Capita Revenue:	$1,283	$478	$340
Per Capita Expenditures:	$1,344	$457	$327
Operating Income (loss):	-$482,097	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	318.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$33,697,897	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,275	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Oak Forest City

Unit Code: 016/405/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,437,102
Equalized Assessed Valuation:	$437,086,704
Population:	27,962
Employees:	
Full Time:	118
Part Time:	118
Salaries Paid:	$10,893,121

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,277,523	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$117	$513	$441
Revenue Collected During FY 14:	$20,656,000	$53,021,753	$40,071,062
Expenditures During FY 14:	$19,139,007	$50,940,085	$39,626,744
Per Capita Revenue:	$739	$1,047	$1,013
Per Capita Expenditures:	$684	$1,008	$967
Revenues over (under) Expenditures:	$1,516,993	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	26.72%	54.88%	52.77%
Ending Fund Balance for FY 14:	$5,114,516	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$183	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,576,676	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,510,882	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$29,841,170	$81,108,167	$55,205,755
Per Capita Debt:	$1,067	$1,521	$1,337
General Obligation Debt over EAV:	6.27%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,949,539	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$642	$1,355	$1,126
Revenue Collected During FY 14:	$6,561,046	$22,088,329	$13,107,976
Expenditures During FY 14:	$6,930,001	$21,127,660	$12,128,269
Per Capita Revenue:	$235	$418	$307
Per Capita Expenditures:	$248	$399	$297
Operating Income (loss):	-$368,955	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	253.69%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$17,580,584	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$629	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oak Grove Village

Unit Code: 081/055/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$396,150
Equalized Assessed Valuation:	$2,974,644
Population:	728
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$25,675

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,187,086	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,631	$24,836	$493
Revenue Collected During FY 14:	$94,525	$369,367	$116,057
Expenditures During FY 14:	$92,937	$363,149	$110,784
Per Capita Revenue:	$130	$93,141	$321
Per Capita Expenditures:	$128	$94,207	$304
Revenues over (under) Expenditures:	$1,588	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	1279.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,188,674	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,633	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$1,206,220	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oak Lawn Village

Unit Code: 016/410/32 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $54,874,511

Equalized Assessed Valuation: $1,089,630,789

Population: 1

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: $1

Blended Component Units

Number Submitted = 1

OLSSC

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,579,536	$332,008	$170,045
Per Capita Beginning Fund Balance:	$14,579,536	$24,836	$493
Revenue Collected During FY 14:	$56,139,165	$369,367	$116,057
Expenditures During FY 14:	$56,790,558	$363,149	$110,784
Per Capita Revenue:	$56,139,165	$93,141	$321
Per Capita Expenditures:	$56,790,558	$94,207	$304
Revenues over (under) Expenditures:	-$651,393	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	25.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$14,462,415	$351,006	$180,864
Per Capita Ending Fund Balance:	$14,462,415	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,526,730	$123,269	$26,022
Total Unrestricted Net Assets:	-$86,647,600	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$108,620,546	$609,493	$29,815
Per Capita Debt:	$108,620,546	$180,001	$67
General Obligation Debt over EAV:	6.11%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$46,649,824	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$46,649,824	$79,092	$947
Revenue Collected During FY 14:	$47,318,417	$321,951	$89,373
Expenditures During FY 14:	$46,215,825	$319,515	$97,232
Per Capita Revenue:	$47,318,417	$78,578	$229
Per Capita Expenditures:	$46,215,825	$76,774	$261
Operating Income (loss):	$1,102,592	$2,436	$
Ratio of Retained Earnings to Expenditures:	93.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$43,264,402	$893,250	$392,538
Per Capita Ending Retained Earnings:	$43,264,402	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Oak Park Village

Unit Code: 016/415/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$120,284,860
Equalized Assessed Valuation:	$1,383,005,873
Population:	52,066
Employees:	
Full Time:	369
Part Time:	6
Salaries Paid:	$39,999,832

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,391,170	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$622	$513	$441
Revenue Collected During FY 14:	$61,737,388	$53,021,753	$40,071,062
Expenditures During FY 14:	$59,453,169	$50,940,085	$39,626,744
Per Capita Revenue:	$1,186	$1,047	$1,013
Per Capita Expenditures:	$1,142	$1,008	$967
Revenues over (under) Expenditures:	$2,284,219	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	62.71%	54.88%	52.77%
Ending Fund Balance for FY 14:	$37,284,965	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$716	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,461,474	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,938,040	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$78,220,701	$81,108,167	$55,205,755
Per Capita Debt:	$1,502	$1,521	$1,337
General Obligation Debt over EAV:	2.52%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$71,120,741	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,366	$1,355	$1,126
Revenue Collected During FY 14:	$24,318,318	$22,088,329	$13,107,976
Expenditures During FY 14:	$20,788,612	$21,127,660	$12,128,269
Per Capita Revenue:	$467	$418	$307
Per Capita Expenditures:	$399	$399	$297
Operating Income (loss):	$3,529,706	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	360.62%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$74,968,229	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,440	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oakbrook Terrace City

Unit Code: 022/090/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,758,785
Equalized Assessed Valuation:	$225,074,325
Population:	2,134
Employees:	
Full Time:	35
Part Time:	12
Salaries Paid:	$2,889,126

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,351,196	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$2,508	$605	$440
Revenue Collected During FY 14:	$6,870,773	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,260,649	$5,491,101	$2,627,902
Per Capita Revenue:	$3,220	$812	$637
Per Capita Expenditures:	$2,934	$769	$619
Revenues over (under) Expenditures:	$610,124	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	89.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,620,159	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,634	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,029,728	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,143,267	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,997,351	$8,931,204	$2,656,302
Per Capita Debt:	$7,028	$1,369	$683
General Obligation Debt over EAV:	6.31%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,450,309	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,085	$1,598	$1,215
Revenue Collected During FY 14:	$1,213,959	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,123,499	$2,739,346	$1,190,005
Per Capita Revenue:	$569	$478	$340
Per Capita Expenditures:	$526	$457	$327
Operating Income (loss):	$90,460	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	404.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,540,769	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,128	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakdale Village

Unit Code: 095/043/32 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$137,800
Equalized Assessed Valuation:	$2,377,250
Population:	221
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$7,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$163,862	$332,008	$170,045
Per Capita Beginning Fund Balance:	$741	$24,836	$493
Revenue Collected During FY 14:	$85,964	$369,367	$116,057
Expenditures During FY 14:	$46,260	$363,149	$110,784
Per Capita Revenue:	$389	$93,141	$321
Per Capita Expenditures:	$209	$94,207	$304
Revenues over (under) Expenditures:	$39,704	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	440.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$203,566	$351,006	$180,864
Per Capita Ending Fund Balance:	$921	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$14,230	$6,426	$
Total Unreserved Funds:	$175,106	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakford Village

Unit Code: 065/020/32 **County:** Menard

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$215,385
Equalized Assessed Valuation:	$2,013,913
Population:	309
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$17,056

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$131,699	$332,008	$170,045
Per Capita Beginning Fund Balance:	$426	$24,836	$493
Revenue Collected During FY 14:	$56,696	$369,367	$116,057
Expenditures During FY 14:	$60,576	$363,149	$110,784
Per Capita Revenue:	$183	$93,141	$321
Per Capita Expenditures:	$196	$94,207	$304
Revenues over (under) Expenditures:	-$3,880	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	211.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	$127,819	$351,006	$180,864
Per Capita Ending Fund Balance:	$414	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,980	$123,269	$26,022
Total Unrestricted Net Assets:	$128,843	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$310,000	$609,493	$29,815
Per Capita Debt:	$1,003	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$513,257	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,661	$79,092	$947
Revenue Collected During FY 14:	$78,138	$321,951	$89,373
Expenditures During FY 14:	$90,520	$319,515	$97,232
Per Capita Revenue:	$253	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	-$12,382	$2,436	$
Ratio of Retained Earnings to Expenditures:	553.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$500,875	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,621	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakland City

Unit Code: 015/035/30 **County:** Coles

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,934,070

Equalized Assessed Valuation: $7,433,484

Population: 880

Employees:

Full Time: 3

Part Time: 6

Salaries Paid: $209,711

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$515,852	$332,008	$170,045
Per Capita Beginning Fund Balance:	$586	$24,836	$493
Revenue Collected During FY 14:	$1,142,241	$369,367	$116,057
Expenditures During FY 14:	$1,123,290	$363,149	$110,784
Per Capita Revenue:	$1,298	$93,141	$321
Per Capita Expenditures:	$1,276	$94,207	$304
Revenues over (under) Expenditures:	$18,951	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	49.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$556,948	$351,006	$180,864
Per Capita Ending Fund Balance:	$633	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$489,126	$123,269	$26,022
Total Unrestricted Net Assets:	$44,871	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,101,038	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,251	$79,092	$947
Revenue Collected During FY 14:	$403,813	$321,951	$89,373
Expenditures During FY 14:	$466,306	$319,515	$97,232
Per Capita Revenue:	$459	$78,578	$229
Per Capita Expenditures:	$530	$76,774	$261
Operating Income (loss):	-$62,493	$2,436	$
Ratio of Retained Earnings to Expenditures:	222.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,036,143	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,177	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oakwood Village

Unit Code: 092/070/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,811,292
Equalized Assessed Valuation:	$9,798,305
Population:	1,600
Employees:	
Full Time:	5
Part Time:	27
Salaries Paid:	$393,740

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,208,196	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$755	$605	$440
Revenue Collected During FY 14:	$3,382,712	$5,702,258	$2,724,997
Expenditures During FY 14:	$886,843	$5,491,101	$2,627,902
Per Capita Revenue:	$2,114	$812	$637
Per Capita Expenditures:	$554	$769	$619
Revenues over (under) Expenditures:	$2,495,869	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	422.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,742,510	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$2,339	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,168,386	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,574,124	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$224,000	$8,931,204	$2,656,302
Per Capita Debt:	$140	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,326,283	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$829	$1,598	$1,215
Revenue Collected During FY 14:	-$258,363	$2,867,651	$1,249,280
Expenditures During FY 14:	$330,684	$2,739,346	$1,190,005
Per Capita Revenue:	-$161	$478	$340
Per Capita Expenditures:	$207	$457	$327
Operating Income (loss):	-$589,047	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	206.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$682,718	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$427	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oakwood Hills Village

Unit Code: 063/090/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,945,800
Equalized Assessed Valuation:	$47,484,495
Population:	2,083
Employees:	
Full Time:	
Part Time:	39
Salaries Paid:	$246,103

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$482,069	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$231	$605	$440
Revenue Collected During FY 14:	$843,169	$5,702,258	$2,724,997
Expenditures During FY 14:	$807,210	$5,491,101	$2,627,902
Per Capita Revenue:	$405	$812	$637
Per Capita Expenditures:	$388	$769	$619
Revenues over (under) Expenditures:	$35,959	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	60.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$484,618	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$233	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,894	$1,648,859	$607,219
Total Unrestricted Net Assets:	$511,446	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$90,000	$8,931,204	$2,656,302
Per Capita Debt:	$43	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oblong Village

Unit Code: 017/020/32 **County:** Crawford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,002,705

Equalized Assessed Valuation: $10,024,945

Population: 1,466

Employees:

Full Time: 9

Part Time: 14

Salaries Paid: $389,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,115,959	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$761	$605	$440
Revenue Collected During FY 14:	$695,872	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,278,825	$5,491,101	$2,627,902
Per Capita Revenue:	$475	$812	$637
Per Capita Expenditures:	$872	$769	$619
Revenues over (under) Expenditures:	-$582,953	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	$533,006	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$364	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$395,065	$1,648,859	$607,219
Total Unrestricted Net Assets:	$137,941	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$508,039	$8,931,204	$2,656,302
Per Capita Debt:	$347	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,198,185	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,499	$1,598	$1,215
Revenue Collected During FY 14:	$514,127	$2,867,651	$1,249,280
Expenditures During FY 14:	$618,766	$2,739,346	$1,190,005
Per Capita Revenue:	$351	$478	$340
Per Capita Expenditures:	$422	$457	$327
Operating Income (loss):	-$104,639	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	338.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,093,546	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,428	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oconee Village

Unit Code: 086/030/32 **County:** Shelby

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $47,500

Equalized Assessed Valuation: $999,704

Population: 185

Employees:

Full Time:

Part Time: 15

Salaries Paid: $150

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$121,507	$332,008	$170,045
Per Capita Beginning Fund Balance:	$657	$24,836	$493
Revenue Collected During FY 14:	$86,789	$369,367	$116,057
Expenditures During FY 14:	$85,057	$363,149	$110,784
Per Capita Revenue:	$469	$93,141	$321
Per Capita Expenditures:	$460	$94,207	$304
Revenues over (under) Expenditures:	$1,732	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	144.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$123,239	$351,006	$180,864
Per Capita Ending Fund Balance:	$666	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$56,518	$6,426	$
Total Unreserved Funds:	$57,787	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Odell Village

Unit Code: 053/060/32 **County:** Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,015,100

Equalized Assessed Valuation: $12,092,384

Population: 1,014

Employees:

Full Time: 3

Part Time: 12

Salaries Paid: $142,714

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$469,535	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$463	$605	$440
Revenue Collected During FY 14:	$494,616	$5,702,258	$2,724,997
Expenditures During FY 14:	$390,172	$5,491,101	$2,627,902
Per Capita Revenue:	$488	$812	$637
Per Capita Expenditures:	$385	$769	$619
Revenues over (under) Expenditures:	$104,444	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	141.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	$552,664	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$545	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$108,305	$1,648,859	$607,219
Total Unrestricted Net Assets:	$444,368	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$220,338	$8,931,204	$2,656,302
Per Capita Debt:	$217	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,007,584	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,980	$1,598	$1,215
Revenue Collected During FY 14:	$208,703	$2,867,651	$1,249,280
Expenditures During FY 14:	$281,584	$2,739,346	$1,190,005
Per Capita Revenue:	$206	$478	$340
Per Capita Expenditures:	$278	$457	$327
Operating Income (loss):	-$72,881	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	694.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,956,018	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,929	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Odin Village

Unit Code: 058/045/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$976,000
Equalized Assessed Valuation:	$6,224,916
Population:	1,200
Employees:	
Full Time:	5
Part Time:	5
Salaries Paid:	$223,839

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,496	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$9	$605	$440
Revenue Collected During FY 14:	$303,778	$5,702,258	$2,724,997
Expenditures During FY 14:	$318,075	$5,491,101	$2,627,902
Per Capita Revenue:	$253	$812	$637
Per Capita Expenditures:	$265	$769	$619
Revenues over (under) Expenditures:	-$14,297	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	1.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,793	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$4	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$105,132	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$100,339	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$511,085	$8,931,204	$2,656,302
Per Capita Debt:	$426	$1,369	$683
General Obligation Debt over EAV:	8.11%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$230,640	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$192	$1,598	$1,215
Revenue Collected During FY 14:	$639,539	$2,867,651	$1,249,280
Expenditures During FY 14:	$602,980	$2,739,346	$1,190,005
Per Capita Revenue:	$533	$478	$340
Per Capita Expenditures:	$502	$457	$327
Operating Income (loss):	$36,559	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	44.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$267,199	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$223	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: O'Fallon City

Unit Code: 088/110/30 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$64,965,140
Equalized Assessed Valuation:	$636,736,130
Population:	28,396
Employees:	
Full Time:	160
Part Time:	130
Salaries Paid:	$11,456,477

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,159,068	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$992	$513	$441
Revenue Collected During FY 14:	$25,646,188	$53,021,753	$40,071,062
Expenditures During FY 14:	$24,378,104	$50,940,085	$39,626,744
Per Capita Revenue:	$903	$1,047	$1,013
Per Capita Expenditures:	$859	$1,008	$967
Revenues over (under) Expenditures:	$1,268,084	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	97.54%	54.88%	52.77%
Ending Fund Balance for FY 14:	$23,778,844	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$837	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,225,711	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$9,969,967	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$57,398,755	$81,108,167	$55,205,755
Per Capita Debt:	$2,021	$1,521	$1,337
General Obligation Debt over EAV:	6.96%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$36,350,443	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,280	$1,355	$1,126
Revenue Collected During FY 14:	$15,396,391	$22,088,329	$13,107,976
Expenditures During FY 14:	$14,883,218	$21,127,660	$12,128,269
Per Capita Revenue:	$542	$418	$307
Per Capita Expenditures:	$524	$399	$297
Operating Income (loss):	$513,173	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	247.69%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$36,863,616	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,298	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ogden Village

Unit Code: 010/065/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$678,000
Equalized Assessed Valuation:	$10,578,640
Population:	743
Employees:	
Full Time:	1
Part Time:	19
Salaries Paid:	$98,131

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$343,102	$332,008	$170,045
Per Capita Beginning Fund Balance:	$462	$24,836	$493
Revenue Collected During FY 14:	$396,204	$369,367	$116,057
Expenditures During FY 14:	$285,592	$363,149	$110,784
Per Capita Revenue:	$533	$93,141	$321
Per Capita Expenditures:	$384	$94,207	$304
Revenues over (under) Expenditures:	$110,612	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	171.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$490,001	$351,006	$180,864
Per Capita Ending Fund Balance:	$659	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$128,346	$123,269	$26,022
Total Unrestricted Net Assets:	$361,655	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$254,690	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$343	$79,092	$947
Revenue Collected During FY 14:	$247,114	$321,951	$89,373
Expenditures During FY 14:	$284,997	$319,515	$97,232
Per Capita Revenue:	$333	$78,578	$229
Per Capita Expenditures:	$384	$76,774	$261
Operating Income (loss):	-$37,883	$2,436	$
Ratio of Retained Earnings to Expenditures:	63.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$180,520	$893,250	$392,538
Per Capita Ending Retained Earnings:	$243	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oglesby City

Unit Code: 050/075/30 **County:** Lasalle

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $17,019,450

Equalized Assessed Valuation: $51,551,042

Population: 4,381

Employees:

Full Time: 29

Part Time: 90

Salaries Paid: $1,842,344

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$458,866	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$105	$605	$440
Revenue Collected During FY 14:	$5,445,553	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,100,826	$5,491,101	$2,627,902
Per Capita Revenue:	$1,243	$812	$637
Per Capita Expenditures:	$1,164	$769	$619
Revenues over (under) Expenditures:	$344,727	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-18.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$931,593	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$213	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$374,289	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,460,393	$8,931,204	$2,656,302
Per Capita Debt:	$1,703	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,293,788	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$295	$1,598	$1,215
Revenue Collected During FY 14:	$4,506,856	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,818,827	$2,739,346	$1,190,005
Per Capita Revenue:	$1,029	$478	$340
Per Capita Expenditures:	$872	$457	$327
Operating Income (loss):	$688,029	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	47.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,816,610	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$415	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ohio Village

Unit Code: 006/085/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,031,996
Equalized Assessed Valuation:	$2,179,193
Population:	540
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$61,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$217,118	$332,008	$170,045
Per Capita Beginning Fund Balance:	$402	$24,836	$493
Revenue Collected During FY 14:	$279,483	$369,367	$116,057
Expenditures During FY 14:	$163,279	$363,149	$110,784
Per Capita Revenue:	$518	$93,141	$321
Per Capita Expenditures:	$302	$94,207	$304
Revenues over (under) Expenditures:	$116,204	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	173.52%	257.35%	167.68%
Ending Fund Balance for FY 14:	$283,322	$351,006	$180,864
Per Capita Ending Fund Balance:	$525	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$242,024	$123,269	$26,022
Total Unrestricted Net Assets:	$41,298	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,117,661	$609,493	$29,815
Per Capita Debt:	$2,070	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$890,707	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,649	$79,092	$947
Revenue Collected During FY 14:	$108,098	$321,951	$89,373
Expenditures During FY 14:	$176,436	$319,515	$97,232
Per Capita Revenue:	$200	$78,578	$229
Per Capita Expenditures:	$327	$76,774	$261
Operating Income (loss):	-$68,338	$2,436	$
Ratio of Retained Earnings to Expenditures:	494.44%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$872,369	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,615	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ohlman Village

Unit Code: 068/065/32 **County:** Montgomery

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $57,070

Equalized Assessed Valuation: $836,909

Population: 132

Employees:

Full Time:

Part Time: 10

Salaries Paid: $4,890

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$87,704	$332,008	$170,045
Per Capita Beginning Fund Balance:	$664	$24,836	$493
Revenue Collected During FY 14:	$29,615	$369,367	$116,057
Expenditures During FY 14:	$31,870	$363,149	$110,784
Per Capita Revenue:	$224	$93,141	$321
Per Capita Expenditures:	$241	$94,207	$304
Revenues over (under) Expenditures:	-$2,255	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	254.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,249	$351,006	$180,864
Per Capita Ending Fund Balance:	$616	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,456	$123,269	$26,022
Total Unrestricted Net Assets:	$63,793	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$214,000	$609,493	$29,815
Per Capita Debt:	$1,621	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,849	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$112	$79,092	$947
Revenue Collected During FY 14:	$19,586	$321,951	$89,373
Expenditures During FY 14:	$19,986	$319,515	$97,232
Per Capita Revenue:	$148	$78,578	$229
Per Capita Expenditures:	$151	$76,774	$261
Operating Income (loss):	-$400	$2,436	$
Ratio of Retained Earnings to Expenditures:	93.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$18,649	$893,250	$392,538
Per Capita Ending Retained Earnings:	$141	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Okawville Village

Unit Code: 095/045/32 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,731,850
Equalized Assessed Valuation:	$21,284,780
Population:	1,434
Employees:	
Full Time:	9
Part Time:	25
Salaries Paid:	$312,026

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$357,388	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$249	$605	$440
Revenue Collected During FY 14:	$853,628	$5,702,258	$2,724,997
Expenditures During FY 14:	$808,311	$5,491,101	$2,627,902
Per Capita Revenue:	$595	$812	$637
Per Capita Expenditures:	$564	$769	$619
Revenues over (under) Expenditures:	$45,317	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	48.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$395,497	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$276	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$133,377	$1,648,859	$607,219
Total Unrestricted Net Assets:	$262,119	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$338,784	$8,931,204	$2,656,302
Per Capita Debt:	$236	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,246,833	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$869	$1,598	$1,215
Revenue Collected During FY 14:	$910,497	$2,867,651	$1,249,280
Expenditures During FY 14:	$659,730	$2,739,346	$1,190,005
Per Capita Revenue:	$635	$478	$340
Per Capita Expenditures:	$460	$457	$327
Operating Income (loss):	$250,767	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	228.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,504,808	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,049	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Mill Creek Village

Unit Code: 049/145/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$72,291
Equalized Assessed Valuation:	$6,799,686
Population:	178
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$12,490

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$388,764	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,184	$24,836	$493
Revenue Collected During FY 14:	$63,592	$369,367	$116,057
Expenditures During FY 14:	$61,480	$363,149	$110,784
Per Capita Revenue:	$357	$93,141	$321
Per Capita Expenditures:	$345	$94,207	$304
Revenues over (under) Expenditures:	$2,112	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	635.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$390,876	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,196	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$104,614	$6,426	$
Total Unreserved Funds:	$286,262	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Ripley Village

Unit Code: 003/020/32 **County:** Bond

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $20,060

Equalized Assessed Valuation: $533,233

Population: 108

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$215,772	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,998	$24,836	$493
Revenue Collected During FY 14:	$25,660	$369,367	$116,057
Expenditures During FY 14:	$33,430	$363,149	$110,784
Per Capita Revenue:	$238	$93,141	$321
Per Capita Expenditures:	$310	$94,207	$304
Revenues over (under) Expenditures:	-$7,770	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	622.20%	257.35%	167.68%
Ending Fund Balance for FY 14:	$208,002	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,926	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$208,002	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Shawneetown Village

Unit Code: 030/025/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$100,560
Equalized Assessed Valuation:	$1,784,453
Population:	193
Employees:	
Full Time:	2
Part Time:	1
Salaries Paid:	$46,706

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$603,670	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,128	$24,836	$493
Revenue Collected During FY 14:	$126,238	$369,367	$116,057
Expenditures During FY 14:	$144,909	$363,149	$110,784
Per Capita Revenue:	$654	$93,141	$321
Per Capita Expenditures:	$751	$94,207	$304
Revenues over (under) Expenditures:	-$18,671	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	411.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$596,506	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,091	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,708	$123,269	$26,022
Total Unrestricted Net Assets:	$104,463	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$36,519	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$189	$79,092	$947
Revenue Collected During FY 14:	$22,380	$321,951	$89,373
Expenditures During FY 14:	$32,871	$319,515	$97,232
Per Capita Revenue:	$116	$78,578	$229
Per Capita Expenditures:	$170	$76,774	$261
Operating Income (loss):	-$10,491	$2,436	$
Ratio of Retained Earnings to Expenditures:	43.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$14,286	$893,250	$392,538
Per Capita Ending Retained Earnings:	$74	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Olmsted Village

Unit Code: 077/035/32 **County:** Pulaski

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,049,260
Equalized Assessed Valuation:	$1,098,282
Population:	333
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$87,267

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,537	$332,008	$170,045
Per Capita Beginning Fund Balance:	$212	$24,836	$493
Revenue Collected During FY 14:	$125,276	$369,367	$116,057
Expenditures During FY 14:	$121,194	$363,149	$110,784
Per Capita Revenue:	$376	$93,141	$321
Per Capita Expenditures:	$364	$94,207	$304
Revenues over (under) Expenditures:	$4,082	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	61.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$74,619	$351,006	$180,864
Per Capita Ending Fund Balance:	$224	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,290	$123,269	$26,022
Total Unrestricted Net Assets:	$59,329	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$204,953	$609,493	$29,815
Per Capita Debt:	$615	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,434,219	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,307	$79,092	$947
Revenue Collected During FY 14:	$275,927	$321,951	$89,373
Expenditures During FY 14:	$198,312	$319,515	$97,232
Per Capita Revenue:	$829	$78,578	$229
Per Capita Expenditures:	$596	$76,774	$261
Operating Income (loss):	$77,615	$2,436	$
Ratio of Retained Earnings to Expenditures:	762.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,511,834	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,540	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Olney City

Unit Code: 080/025/30 **County:** Richland

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,062,479
Equalized Assessed Valuation:	$95,019,851
Population:	9,092
Employees:	
Full Time:	61
Part Time:	96
Salaries Paid:	$3,106,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,497,082	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$605	$605	$440
Revenue Collected During FY 14:	$6,086,943	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,389,127	$5,491,101	$2,627,902
Per Capita Revenue:	$669	$812	$637
Per Capita Expenditures:	$593	$769	$619
Revenues over (under) Expenditures:	$697,816	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	111.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,007,773	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$661	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,395,393	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,300,996	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,162,704	$8,931,204	$2,656,302
Per Capita Debt:	$128	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,910,770	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,310	$1,598	$1,215
Revenue Collected During FY 14:	$2,478,782	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,476,131	$2,739,346	$1,190,005
Per Capita Revenue:	$273	$478	$340
Per Capita Expenditures:	$272	$457	$327
Operating Income (loss):	$2,651	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	489.97%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,132,226	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,334	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Olympia Fields Village

Unit Code: 016/420/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,586,728
Equalized Assessed Valuation:	$132,559,772
Population:	4,988
Employees:	
Full Time:	40
Part Time:	8
Salaries Paid:	$3,190,359

Blended Component Units

Number Submitted = 1

Police Pension Board

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,228,800	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$647	$605	$440
Revenue Collected During FY 14:	$5,780,014	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,987,218	$5,491,101	$2,627,902
Per Capita Revenue:	$1,159	$812	$637
Per Capita Expenditures:	$1,200	$769	$619
Revenues over (under) Expenditures:	-$207,204	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	48.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,921,596	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$586	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$997,065	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,824,126	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,425,093	$8,931,204	$2,656,302
Per Capita Debt:	$3,293	$1,369	$683
General Obligation Debt over EAV:	0.77%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,200,105	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,043	$1,598	$1,215
Revenue Collected During FY 14:	$3,178,960	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,338,319	$2,739,346	$1,190,005
Per Capita Revenue:	$637	$478	$340
Per Capita Expenditures:	$669	$457	$327
Operating Income (loss):	-$159,359	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	151.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,040,746	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,011	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Omaha Village

Unit Code: 030/030/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$305,151
Equalized Assessed Valuation:	$720,546
Population:	266
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$43,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$520,104	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,955	$24,836	$493
Revenue Collected During FY 14:	$121,190	$369,367	$116,057
Expenditures During FY 14:	$97,235	$363,149	$110,784
Per Capita Revenue:	$456	$93,141	$321
Per Capita Expenditures:	$366	$94,207	$304
Revenues over (under) Expenditures:	$23,955	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	551.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$536,295	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,016	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,237	$123,269	$26,022
Total Unrestricted Net Assets:	$343,386	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$447,685	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,683	$79,092	$947
Revenue Collected During FY 14:	$160,614	$321,951	$89,373
Expenditures During FY 14:	$76,428	$319,515	$97,232
Per Capita Revenue:	$604	$78,578	$229
Per Capita Expenditures:	$287	$76,774	$261
Operating Income (loss):	$84,186	$2,436	$
Ratio of Retained Earnings to Expenditures:	695.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$531,871	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,000	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Onarga Village

Unit Code: 038/085/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,242,861
Equalized Assessed Valuation:	$9,552,496
Population:	1,438
Employees:	
Full Time:	8
Part Time:	33
Salaries Paid:	$305,205

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$637,193	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$443	$605	$440
Revenue Collected During FY 14:	$658,213	$5,702,258	$2,724,997
Expenditures During FY 14:	$697,421	$5,491,101	$2,627,902
Per Capita Revenue:	$458	$812	$637
Per Capita Expenditures:	$485	$769	$619
Revenues over (under) Expenditures:	-$39,208	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	184.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,288,580	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$896	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,379	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,286,201	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,741,790	$8,931,204	$2,656,302
Per Capita Debt:	$1,907	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,066,001	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,914	$1,598	$1,215
Revenue Collected During FY 14:	$366,794	$2,867,651	$1,249,280
Expenditures During FY 14:	$493,240	$2,739,346	$1,190,005
Per Capita Revenue:	$255	$478	$340
Per Capita Expenditures:	$343	$457	$327
Operating Income (loss):	-$126,446	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1406.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,939,555	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,826	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oneida City

Unit Code: 048/045/30 **County:** Knox

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$662,800
Equalized Assessed Valuation:	$5,808,855
Population:	696
Employees:	
Full Time:	1
Part Time:	18
Salaries Paid:	$74,442

Blended Component Units

Number Submitted = 2

Friends of the Greig Memorial Library and Oneida Greig Memorial Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$320,616	$332,008	$170,045
Per Capita Beginning Fund Balance:	$461	$24,836	$493
Revenue Collected During FY 14:	$234,669	$369,367	$116,057
Expenditures During FY 14:	$254,109	$363,149	$110,784
Per Capita Revenue:	$337	$93,141	$321
Per Capita Expenditures:	$365	$94,207	$304
Revenues over (under) Expenditures:	-$19,440	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	118.52%	257.35%	167.68%
Ending Fund Balance for FY 14:	$301,176	$351,006	$180,864
Per Capita Ending Fund Balance:	$433	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$57,441	$123,269	$26,022
Total Unrestricted Net Assets:	$243,735	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$481,098	$609,493	$29,815
Per Capita Debt:	$691	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$383,186	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$551	$79,092	$947
Revenue Collected During FY 14:	$245,449	$321,951	$89,373
Expenditures During FY 14:	$189,255	$319,515	$97,232
Per Capita Revenue:	$353	$78,578	$229
Per Capita Expenditures:	$272	$76,774	$261
Operating Income (loss):	$56,194	$2,436	$
Ratio of Retained Earnings to Expenditures:	232.16%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$439,380	$893,250	$392,538
Per Capita Ending Retained Earnings:	$631	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oquawka Village

Unit Code: 036/035/32 **County:** Henderson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,285,200
Equalized Assessed Valuation:	$11,355,691
Population:	1,539
Employees:	
Full Time:	4
Part Time:	28
Salaries Paid:	$211,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$369,878	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$240	$605	$440
Revenue Collected During FY 14:	$1,123,617	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,798,388	$5,491,101	$2,627,902
Per Capita Revenue:	$730	$812	$637
Per Capita Expenditures:	$1,169	$769	$619
Revenues over (under) Expenditures:	-$674,771	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	18.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$333,612	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$217	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$223,580	$1,648,859	$607,219
Total Unrestricted Net Assets:	$110,032	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$548,283	$8,931,204	$2,656,302
Per Capita Debt:	$356	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$543,764	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$353	$1,598	$1,215
Revenue Collected During FY 14:	$107,456	$2,867,651	$1,249,280
Expenditures During FY 14:	$152,849	$2,739,346	$1,190,005
Per Capita Revenue:	$70	$478	$340
Per Capita Expenditures:	$99	$457	$327
Operating Income (loss):	-$45,393	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	326.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$498,371	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$324	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Orangeville Village

Unit Code: 089/040/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,205,855
Equalized Assessed Valuation:	$3,456,280
Population:	751
Employees:	
Full Time:	1
Part Time:	21
Salaries Paid:	$99,411

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$440,676	$332,008	$170,045
Per Capita Beginning Fund Balance:	$587	$24,836	$493
Revenue Collected During FY 14:	$472,037	$369,367	$116,057
Expenditures During FY 14:	$274,233	$363,149	$110,784
Per Capita Revenue:	$629	$93,141	$321
Per Capita Expenditures:	$365	$94,207	$304
Revenues over (under) Expenditures:	$197,804	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	232.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$638,480	$351,006	$180,864
Per Capita Ending Fund Balance:	$850	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$583,288	$123,269	$26,022
Total Unrestricted Net Assets:	$592,848	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$268,000	$609,493	$29,815
Per Capita Debt:	$357	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,055,234	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,737	$79,092	$947
Revenue Collected During FY 14:	$178,001	$321,951	$89,373
Expenditures During FY 14:	$276,881	$319,515	$97,232
Per Capita Revenue:	$237	$78,578	$229
Per Capita Expenditures:	$369	$76,774	$261
Operating Income (loss):	-$98,880	$2,436	$
Ratio of Retained Earnings to Expenditures:	788.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,184,549	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,909	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oreana Village

Unit Code: 055/055/32 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,151,350
Equalized Assessed Valuation:	$9,587,821
Population:	892
Employees:	
Full Time:	1
Part Time:	19
Salaries Paid:	$111,014

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$340,277	$332,008	$170,045
Per Capita Beginning Fund Balance:	$381	$24,836	$493
Revenue Collected During FY 14:	$273,028	$369,367	$116,057
Expenditures During FY 14:	$276,079	$363,149	$110,784
Per Capita Revenue:	$306	$93,141	$321
Per Capita Expenditures:	$310	$94,207	$304
Revenues over (under) Expenditures:	-$3,051	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	122.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	$337,226	$351,006	$180,864
Per Capita Ending Fund Balance:	$378	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$193,478	$123,269	$26,022
Total Unrestricted Net Assets:	$143,748	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,253,496	$609,493	$29,815
Per Capita Debt:	$4,768	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$736,305	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$825	$79,092	$947
Revenue Collected During FY 14:	$287,430	$321,951	$89,373
Expenditures During FY 14:	$379,155	$319,515	$97,232
Per Capita Revenue:	$322	$78,578	$229
Per Capita Expenditures:	$425	$76,774	$261
Operating Income (loss):	-$91,725	$2,436	$
Ratio of Retained Earnings to Expenditures:	170.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$644,580	$893,250	$392,538
Per Capita Ending Retained Earnings:	$723	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oregon City

Unit Code: 071/045/30 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,780,800
Equalized Assessed Valuation:	$47,308,298
Population:	4,123
Employees:	
Full Time:	21
Part Time:	8
Salaries Paid:	$1,100,144

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,566,363	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$380	$605	$440
Revenue Collected During FY 14:	$2,500,930	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,354,960	$5,491,101	$2,627,902
Per Capita Revenue:	$607	$812	$637
Per Capita Expenditures:	$571	$769	$619
Revenues over (under) Expenditures:	$145,970	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,860,866	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$451	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,129,872	$1,648,859	$607,219
Total Unrestricted Net Assets:	$730,994	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,996,818	$8,931,204	$2,656,302
Per Capita Debt:	$1,454	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$671,044	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-$163	$1,598	$1,215
Revenue Collected During FY 14:	$2,978,148	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,002,540	$2,739,346	$1,190,005
Per Capita Revenue:	$722	$478	$340
Per Capita Expenditures:	$243	$457	$327
Operating Income (loss):	$1,975,608	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	118.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,189,943	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$289	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Orient City

Unit Code: 028/040/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$294,749
Equalized Assessed Valuation:	$751,489
Population:	358
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$48,463

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,678	$332,008	$170,045
Per Capita Beginning Fund Balance:	$61	$24,836	$493
Revenue Collected During FY 14:	$137,758	$369,367	$116,057
Expenditures During FY 14:	$129,755	$363,149	$110,784
Per Capita Revenue:	$385	$93,141	$321
Per Capita Expenditures:	$362	$94,207	$304
Revenues over (under) Expenditures:	$8,003	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	22.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	$29,681	$351,006	$180,864
Per Capita Ending Fund Balance:	$83	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,325	$123,269	$26,022
Total Unrestricted Net Assets:	$6,356	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$202,094	$609,493	$29,815
Per Capita Debt:	$565	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$100,592	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$281	$79,092	$947
Revenue Collected During FY 14:	$147,860	$321,951	$89,373
Expenditures During FY 14:	$124,228	$319,515	$97,232
Per Capita Revenue:	$413	$78,578	$229
Per Capita Expenditures:	$347	$76,774	$261
Operating Income (loss):	$23,632	$2,436	$
Ratio of Retained Earnings to Expenditures:	100.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$124,224	$893,250	$392,538
Per Capita Ending Retained Earnings:	$347	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Orion Village

Unit Code: 037/075/32 **County:** Henry

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $4,646,500

Equalized Assessed Valuation: $28,184,455

Population: 1,688

Employees:

Full Time: 4

Part Time: 6

Salaries Paid: $242,745

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$725,839	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$430	$605	$440
Revenue Collected During FY 14:	$893,102	$5,702,258	$2,724,997
Expenditures During FY 14:	$692,218	$5,491,101	$2,627,902
Per Capita Revenue:	$529	$812	$637
Per Capita Expenditures:	$410	$769	$619
Revenues over (under) Expenditures:	$200,884	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	130.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$899,998	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$533	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$273,602	$1,648,859	$607,219
Total Unrestricted Net Assets:	$660,260	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,772,547	$8,931,204	$2,656,302
Per Capita Debt:	$1,643	$1,369	$683
General Obligation Debt over EAV:	1.40%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,719,510	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,204	$1,598	$1,215
Revenue Collected During FY 14:	$738,160	$2,867,651	$1,249,280
Expenditures During FY 14:	$579,956	$2,739,346	$1,190,005
Per Capita Revenue:	$437	$478	$340
Per Capita Expenditures:	$344	$457	$327
Operating Income (loss):	$158,204	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	674.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,912,415	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,318	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Orland Hills Village

Unit Code: 016/590/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,878,783
Equalized Assessed Valuation:	$135,063,473
Population:	7,289
Employees:	
Full Time:	21
Part Time:	65
Salaries Paid:	$2,396,855

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$690,636	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$95	$605	$440
Revenue Collected During FY 14:	$5,669,360	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,209,052	$5,491,101	$2,627,902
Per Capita Revenue:	$778	$812	$637
Per Capita Expenditures:	$852	$769	$619
Revenues over (under) Expenditures:	-$539,692	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-9.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$582,282	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$80	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$858,251	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,095,874	$8,931,204	$2,656,302
Per Capita Debt:	$150	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Orland Park Village

Unit Code: 016/425/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$123,576,105
Equalized Assessed Valuation:	$2,063,847,959
Population:	56,767
Employees:	
Full Time:	299
Part Time:	736
Salaries Paid:	$28,083,347

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,617,803	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,244	$513	$441
Revenue Collected During FY 14:	$65,099,485	$53,021,753	$40,071,062
Expenditures During FY 14:	$52,422,427	$50,940,085	$39,626,744
Per Capita Revenue:	$1,147	$1,047	$1,013
Per Capita Expenditures:	$923	$1,008	$967
Revenues over (under) Expenditures:	$12,677,058	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	164.26%	54.88%	52.77%
Ending Fund Balance for FY 14:	$86,106,860	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,517	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,260,696	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$12,692,401	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$120,676,430	$81,108,167	$55,205,755
Per Capita Debt:	$2,126	$1,521	$1,337
General Obligation Debt over EAV:	4.63%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$156,828,170	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,763	$1,355	$1,126
Revenue Collected During FY 14:	$22,028,977	$22,088,329	$13,107,976
Expenditures During FY 14:	$24,402,366	$21,127,660	$12,128,269
Per Capita Revenue:	$388	$418	$307
Per Capita Expenditures:	$430	$399	$297
Operating Income (loss):	-$2,373,389	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	637.60%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$155,588,657	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,741	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Oswego Village

Unit Code: 047/025/32 **County:** Kendall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$29,391,426
Equalized Assessed Valuation:	$744,930,605
Population:	30,355
Employees:	
Full Time:	106
Part Time:	15
Salaries Paid:	$7,881,462

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,548,002	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$282	$513	$441
Revenue Collected During FY 14:	$17,367,086	$53,021,753	$40,071,062
Expenditures During FY 14:	$14,581,949	$50,940,085	$39,626,744
Per Capita Revenue:	$572	$1,047	$1,013
Per Capita Expenditures:	$480	$1,008	$967
Revenues over (under) Expenditures:	$2,785,137	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	66.74%	54.88%	52.77%
Ending Fund Balance for FY 14:	$9,732,378	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$321	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,136,556	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$6,621,863	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,619,535	$81,108,167	$55,205,755
Per Capita Debt:	$1,042	$1,521	$1,337
General Obligation Debt over EAV:	2.08%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$51,151,952	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,685	$1,355	$1,126
Revenue Collected During FY 14:	$8,469,627	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,580,904	$21,127,660	$12,128,269
Per Capita Revenue:	$279	$418	$307
Per Capita Expenditures:	$250	$399	$297
Operating Income (loss):	$888,723	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	686.47%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$52,040,675	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,714	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ottawa City

Unit Code: 050/080/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,435,521
Equalized Assessed Valuation:	$366,703,007
Population:	18,563
Employees:	
Full Time:	120
Part Time:	36
Salaries Paid:	$8,834,968

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,808,906	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$259	$605	$440
Revenue Collected During FY 14:	$18,080,938	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,622,171	$5,491,101	$2,627,902
Per Capita Revenue:	$974	$812	$637
Per Capita Expenditures:	$949	$769	$619
Revenues over (under) Expenditures:	$458,767	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,050,210	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$326	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$77,500	$1,648,859	$607,219
Total Unrestricted Net Assets:	$20,307,520	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,291,438	$8,931,204	$2,656,302
Per Capita Debt:	$1,039	$1,369	$683
General Obligation Debt over EAV:	0.68%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$18,842,055	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,015	$1,598	$1,215
Revenue Collected During FY 14:	$6,676,582	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,243,665	$2,739,346	$1,190,005
Per Capita Revenue:	$360	$478	$340
Per Capita Expenditures:	$282	$457	$327
Operating Income (loss):	$1,432,917	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	380.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$19,974,972	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,076	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Otterville Town

Unit Code: 042/035/31 **County:** Jersey

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $17,851

Equalized Assessed Valuation: $409,146

Population: 110

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,369	$332,008	$170,045
Per Capita Beginning Fund Balance:	$612	$24,836	$493
Revenue Collected During FY 14:	$27,314	$369,367	$116,057
Expenditures During FY 14:	$17,851	$363,149	$110,784
Per Capita Revenue:	$248	$93,141	$321
Per Capita Expenditures:	$162	$94,207	$304
Revenues over (under) Expenditures:	$9,463	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	430.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$76,832	$351,006	$180,864
Per Capita Ending Fund Balance:	$698	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$12,607	$6,426	$
Total Unreserved Funds:	$64,233	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Owaneco Village

Unit Code: 011/045/32 **County:** Christian

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $105,375

Equalized Assessed Valuation: $1,543,797

Population: 260

Employees:

Full Time:

Part Time: 12

Salaries Paid: $16,920

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$58,986	$332,008	$170,045
Per Capita Beginning Fund Balance:	$227	$24,836	$493
Revenue Collected During FY 14:	$120,950	$369,367	$116,057
Expenditures During FY 14:	$91,063	$363,149	$110,784
Per Capita Revenue:	$465	$93,141	$321
Per Capita Expenditures:	$350	$94,207	$304
Revenues over (under) Expenditures:	$29,887	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	97.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$88,873	$351,006	$180,864
Per Capita Ending Fund Balance:	$342	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,141	$123,269	$26,022
Total Unrestricted Net Assets:	$69,732	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$44,037	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$169	$79,092	$947
Revenue Collected During FY 14:	$35,571	$321,951	$89,373
Expenditures During FY 14:	$32,283	$319,515	$97,232
Per Capita Revenue:	$137	$78,578	$229
Per Capita Expenditures:	$124	$76,774	$261
Operating Income (loss):	$3,288	$2,436	$
Ratio of Retained Earnings to Expenditures:	146.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$47,325	$893,250	$392,538
Per Capita Ending Retained Earnings:	$182	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Palatine Village

Unit Code: 016/430/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$139,225,620
Equalized Assessed Valuation:	$1,606,971,343
Population:	69,350
Employees:	
Full Time:	349
Part Time:	15
Salaries Paid:	$30,910,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$41,319,196	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$596	$513	$441
Revenue Collected During FY 14:	$65,829,945	$53,021,753	$40,071,062
Expenditures During FY 14:	$64,774,631	$50,940,085	$39,626,744
Per Capita Revenue:	$949	$1,047	$1,013
Per Capita Expenditures:	$934	$1,008	$967
Revenues over (under) Expenditures:	$1,055,314	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	62.70%	54.88%	52.77%
Ending Fund Balance for FY 14:	$40,613,797	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$586	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,236,148	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$35,764,493	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$99,296,117	$81,108,167	$55,205,755
Per Capita Debt:	$1,432	$1,521	$1,337
General Obligation Debt over EAV:	5.84%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$59,059,420	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$852	$1,355	$1,126
Revenue Collected During FY 14:	$19,262,443	$22,088,329	$13,107,976
Expenditures During FY 14:	$17,153,968	$21,127,660	$12,128,269
Per Capita Revenue:	$278	$418	$307
Per Capita Expenditures:	$247	$399	$297
Operating Income (loss):	$2,108,475	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	347.02%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$59,528,395	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$858	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palestine Village

Unit Code: 017/025/32 **County:** Crawford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,144,650
Equalized Assessed Valuation:	$7,814,110
Population:	1,369
Employees:	
Full Time:	9
Part Time:	12
Salaries Paid:	$248,544

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$228,599	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$167	$605	$440
Revenue Collected During FY 14:	$601,548	$5,702,258	$2,724,997
Expenditures During FY 14:	$616,434	$5,491,101	$2,627,902
Per Capita Revenue:	$439	$812	$637
Per Capita Expenditures:	$450	$769	$619
Revenues over (under) Expenditures:	-$14,886	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$262,630	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$192	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$223,303	$1,648,859	$607,219
Total Unrestricted Net Assets:	$39,327	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,672	$8,931,204	$2,656,302
Per Capita Debt:	$1	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$508,056	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$371	$1,598	$1,215
Revenue Collected During FY 14:	$116,051	$2,867,651	$1,249,280
Expenditures During FY 14:	$145,951	$2,739,346	$1,190,005
Per Capita Revenue:	$85	$478	$340
Per Capita Expenditures:	$107	$457	$327
Operating Income (loss):	-$29,900	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	327.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$478,156	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$349	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Palmer Village

Unit Code: 011/050/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$258,073
Equalized Assessed Valuation:	$1,783,041
Population:	248
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$28,639

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$108,578	$332,008	$170,045
Per Capita Beginning Fund Balance:	$438	$24,836	$493
Revenue Collected During FY 14:	$59,763	$369,367	$116,057
Expenditures During FY 14:	$39,187	$363,149	$110,784
Per Capita Revenue:	$241	$93,141	$321
Per Capita Expenditures:	$158	$94,207	$304
Revenues over (under) Expenditures:	$20,576	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	329.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,154	$351,006	$180,864
Per Capita Ending Fund Balance:	$521	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,127	$123,269	$26,022
Total Unrestricted Net Assets:	$88,027	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$57,039	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$230	$79,092	$947
Revenue Collected During FY 14:	$44,847	$321,951	$89,373
Expenditures During FY 14:	$32,168	$319,515	$97,232
Per Capita Revenue:	$181	$78,578	$229
Per Capita Expenditures:	$130	$76,774	$261
Operating Income (loss):	$12,679	$2,436	$
Ratio of Retained Earnings to Expenditures:	216.73%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$69,718	$893,250	$392,538
Per Capita Ending Retained Earnings:	$281	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Palmyra Village

Unit Code: 056/090/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$699,502
Equalized Assessed Valuation:	$4,113,664
Population:	750
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$190,214

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,070,506	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,427	$24,836	$493
Revenue Collected During FY 14:	$452,405	$369,367	$116,057
Expenditures During FY 14:	$331,562	$363,149	$110,784
Per Capita Revenue:	$603	$93,141	$321
Per Capita Expenditures:	$442	$94,207	$304
Revenues over (under) Expenditures:	$120,843	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	335.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,110,947	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,481	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$161,341	$123,269	$26,022
Total Unrestricted Net Assets:	$949,606	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$224,800	$609,493	$29,815
Per Capita Debt:	$300	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$627,037	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$836	$79,092	$947
Revenue Collected During FY 14:	$351,601	$321,951	$89,373
Expenditures During FY 14:	$338,688	$319,515	$97,232
Per Capita Revenue:	$469	$78,578	$229
Per Capita Expenditures:	$452	$76,774	$261
Operating Income (loss):	$12,913	$2,436	$
Ratio of Retained Earnings to Expenditures:	212.69%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$720,352	$893,250	$392,538
Per Capita Ending Retained Earnings:	$960	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Heights City

Unit Code: 016/435/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,853,838
Equalized Assessed Valuation:	$399,740,670
Population:	12,515
Employees:	
Full Time:	66
Part Time:	107
Salaries Paid:	$5,941,385

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,697,952	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$455	$605	$440
Revenue Collected During FY 14:	$12,698,670	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,500,991	$5,491,101	$2,627,902
Per Capita Revenue:	$1,015	$812	$637
Per Capita Expenditures:	$919	$769	$619
Revenues over (under) Expenditures:	$1,197,679	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	54.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,229,631	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$498	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,151,341	$1,648,859	$607,219
Total Unrestricted Net Assets:	$59,727	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,507,328	$8,931,204	$2,656,302
Per Capita Debt:	$440	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,242,156	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$499	$1,598	$1,215
Revenue Collected During FY 14:	$5,735,968	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,797,662	$2,739,346	$1,190,005
Per Capita Revenue:	$458	$478	$340
Per Capita Expenditures:	$383	$457	$327
Operating Income (loss):	$938,306	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	149.67%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,180,462	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$574	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Hills City

Unit Code: 016/440/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,526,673
Equalized Assessed Valuation:	$328,142,816
Population:	17,484
Employees:	
Full Time:	64
Part Time:	32
Salaries Paid:	$5,755,110

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,966,284	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$227	$605	$440
Revenue Collected During FY 14:	$8,578,779	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,777,227	$5,491,101	$2,627,902
Per Capita Revenue:	$491	$812	$637
Per Capita Expenditures:	$502	$769	$619
Revenues over (under) Expenditures:	-$198,448	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	45.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,972,758	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$227	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$810,049	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,905,756	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,609,651	$8,931,204	$2,656,302
Per Capita Debt:	$492	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,945,072	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$397	$1,598	$1,215
Revenue Collected During FY 14:	$5,305,658	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,198,873	$2,739,346	$1,190,005
Per Capita Revenue:	$303	$478	$340
Per Capita Expenditures:	$297	$457	$327
Operating Income (loss):	$106,785	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	132.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,864,935	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$393	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Park Village

Unit Code: 016/445/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,044,312
Equalized Assessed Valuation:	$211,138,166
Population:	4,847
Employees:	
Full Time:	28
Part Time:	42
Salaries Paid:	$2,544,894

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,210,493	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$456	$605	$440
Revenue Collected During FY 14:	$4,519,620	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,718,472	$5,491,101	$2,627,902
Per Capita Revenue:	$932	$812	$637
Per Capita Expenditures:	$973	$769	$619
Revenues over (under) Expenditures:	-$198,852	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.78%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,018,717	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$416	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,285,489	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,312,363	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,085,628	$8,931,204	$2,656,302
Per Capita Debt:	$637	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,965,372	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,532	$1,598	$1,215
Revenue Collected During FY 14:	$2,915,510	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,324,515	$2,739,346	$1,190,005
Per Capita Revenue:	$602	$478	$340
Per Capita Expenditures:	$686	$457	$327
Operating Income (loss):	-$409,005	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	647.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,517,257	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,439	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pana City

Unit Code: 011/055/30 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$16,167,100
Equalized Assessed Valuation:	$36,576,366
Population:	5,734
Employees:	
Full Time:	31
Part Time:	4
Salaries Paid:	$1,939,234

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,765,125	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$308	$605	$440
Revenue Collected During FY 14:	$3,257,731	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,272,771	$5,491,101	$2,627,902
Per Capita Revenue:	$568	$812	$637
Per Capita Expenditures:	$571	$769	$619
Revenues over (under) Expenditures:	-$15,040	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	54.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,779,763	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$310	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$413,910	$1,648,859	$607,219
Total Unrestricted Net Assets:	$925,853	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,837,730	$8,931,204	$2,656,302
Per Capita Debt:	$320	$1,369	$683
General Obligation Debt over EAV:	4.77%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,520,383	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$614	$1,598	$1,215
Revenue Collected During FY 14:	$1,831,406	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,655,648	$2,739,346	$1,190,005
Per Capita Revenue:	$319	$478	$340
Per Capita Expenditures:	$289	$457	$327
Operating Income (loss):	$175,758	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	221.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,666,463	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$639	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Panama Village

Unit Code: 068/067/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$239,025
Equalized Assessed Valuation:	$1,472,442
Population:	343
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$9,279

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,617	$332,008	$170,045
Per Capita Beginning Fund Balance:	$165	$24,836	$493
Revenue Collected During FY 14:	$80,555	$369,367	$116,057
Expenditures During FY 14:	$60,067	$363,149	$110,784
Per Capita Revenue:	$235	$93,141	$321
Per Capita Expenditures:	$175	$94,207	$304
Revenues over (under) Expenditures:	$20,488	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$67,105	$351,006	$180,864
Per Capita Ending Fund Balance:	$196	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,702	$123,269	$26,022
Total Unrestricted Net Assets:	$47,403	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$81,894	$609,493	$29,815
Per Capita Debt:	$239	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$655,317	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,911	$79,092	$947
Revenue Collected During FY 14:	$111,675	$321,951	$89,373
Expenditures During FY 14:	$116,175	$319,515	$97,232
Per Capita Revenue:	$326	$78,578	$229
Per Capita Expenditures:	$339	$76,774	$261
Operating Income (loss):	-$4,500	$2,436	$
Ratio of Retained Earnings to Expenditures:	568.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$660,817	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,927	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Panola Village

Unit Code: 102/055/32 **County:** Woodford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $24,554

Equalized Assessed Valuation: $

Population: 44

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,009	$332,008	$170,045
Per Capita Beginning Fund Balance:	$296	$24,836	$493
Revenue Collected During FY 14:	$9,825	$369,367	$116,057
Expenditures During FY 14:	$	$363,149	$110,784
Per Capita Revenue:	$223	$93,141	$321
Per Capita Expenditures:	$	$94,207	$304
Revenues over (under) Expenditures:	$9,825	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	0.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$22,834	$351,006	$180,864
Per Capita Ending Fund Balance:	$519	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$8,729	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Papineau Village

Unit Code: 038/090/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$82,050
Equalized Assessed Valuation:	$1,085,620
Population:	180
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$2,373

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$25,031	$332,008	$170,045
Per Capita Beginning Fund Balance:	$139	$24,836	$493
Revenue Collected During FY 14:	$53,631	$369,367	$116,057
Expenditures During FY 14:	$39,335	$363,149	$110,784
Per Capita Revenue:	$298	$93,141	$321
Per Capita Expenditures:	$219	$94,207	$304
Revenues over (under) Expenditures:	$14,296	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	99.98%	257.35%	167.68%
Ending Fund Balance for FY 14:	$39,327	$351,006	$180,864
Per Capita Ending Fund Balance:	$218	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$108,081	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,339	$609,493	$29,815
Per Capita Debt:	$35	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paris City

Unit Code: 023/035/30 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,347,831
Equalized Assessed Valuation:	$75,541,647
Population:	8,337
Employees:	
Full Time:	68
Part Time:	23
Salaries Paid:	$3,459,488

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,131,251	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$496	$605	$440
Revenue Collected During FY 14:	$6,782,596	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,391,281	$5,491,101	$2,627,902
Per Capita Revenue:	$814	$812	$637
Per Capita Expenditures:	$767	$769	$619
Revenues over (under) Expenditures:	$391,315	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	70.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,522,566	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$542	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,664,842	$1,648,859	$607,219
Total Unrestricted Net Assets:	$801,491	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$17,109,096	$8,931,204	$2,656,302
Per Capita Debt:	$2,052	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,374,126	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,484	$1,598	$1,215
Revenue Collected During FY 14:	$4,325,981	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,177,313	$2,739,346	$1,190,005
Per Capita Revenue:	$519	$478	$340
Per Capita Expenditures:	$501	$457	$327
Operating Income (loss):	$148,668	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	299.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,522,794	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,502	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Park City City

Unit Code: 049/150/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$17,959,000
Equalized Assessed Valuation:	$47,510,578
Population:	7,700
Employees:	
Full Time:	19
Part Time:	15
Salaries Paid:	$1,322,998

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$801,864	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$104	$605	$440
Revenue Collected During FY 14:	$3,592,485	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,165,474	$5,491,101	$2,627,902
Per Capita Revenue:	$467	$812	$637
Per Capita Expenditures:	$411	$769	$619
Revenues over (under) Expenditures:	$427,011	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	38.82%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,228,875	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$160	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$713,999	$1,648,859	$607,219
Total Unrestricted Net Assets:	$514,875	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$550,000	$8,931,204	$2,656,302
Per Capita Debt:	$71	$1,369	$683
General Obligation Debt over EAV:	1.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$537,787	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$70	$1,598	$1,215
Revenue Collected During FY 14:	$1,239,866	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,070,350	$2,739,346	$1,190,005
Per Capita Revenue:	$161	$478	$340
Per Capita Expenditures:	$139	$457	$327
Operating Income (loss):	$169,516	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	66.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$707,303	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$92	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Park Forest Village

Unit Code: 016/450/32 **County:** Cook

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$46,513,208
Equalized Assessed Valuation:	$132,579,603
Population:	22,056
Employees:	
Full Time:	154
Part Time:	141
Salaries Paid:	$12,797,085

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,459,373	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$746	$605	$440
Revenue Collected During FY 14:	$28,523,724	$5,702,258	$2,724,997
Expenditures During FY 14:	$28,688,863	$5,491,101	$2,627,902
Per Capita Revenue:	$1,293	$812	$637
Per Capita Expenditures:	$1,301	$769	$619
Revenues over (under) Expenditures:	-$165,139	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	59.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$16,970,614	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$769	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,932,812	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,729,810	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,850,447	$8,931,204	$2,656,302
Per Capita Debt:	$1,217	$1,369	$683
General Obligation Debt over EAV:	6.76%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$22,890,928	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,038	$1,598	$1,215
Revenue Collected During FY 14:	$10,153,687	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,052,272	$2,739,346	$1,190,005
Per Capita Revenue:	$460	$478	$340
Per Capita Expenditures:	$365	$457	$327
Operating Income (loss):	$2,101,415	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	304.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$24,535,436	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,112	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Park Ridge City

Unit Code: 016/455/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$72,478,861
Equalized Assessed Valuation:	$1,311,612,630
Population:	37,839
Employees:	
Full Time:	231
Part Time:	165
Salaries Paid:	$19,117,811

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,175,597	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$216	$513	$441
Revenue Collected During FY 14:	$38,616,366	$53,021,753	$40,071,062
Expenditures During FY 14:	$37,540,072	$50,940,085	$39,626,744
Per Capita Revenue:	$1,021	$1,047	$1,013
Per Capita Expenditures:	$992	$1,008	$967
Revenues over (under) Expenditures:	$1,076,294	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	22.70%	54.88%	52.77%
Ending Fund Balance for FY 14:	$8,519,888	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$225	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,279,416	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$5,664,990	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$49,245,426	$81,108,167	$55,205,755
Per Capita Debt:	$1,301	$1,521	$1,337
General Obligation Debt over EAV:	3.19%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$42,298,867	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,118	$1,355	$1,126
Revenue Collected During FY 14:	$13,584,032	$22,088,329	$13,107,976
Expenditures During FY 14:	$2,630,092	$21,127,660	$12,128,269
Per Capita Revenue:	$359	$418	$307
Per Capita Expenditures:	$70	$399	$297
Operating Income (loss):	$10,953,940	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	1931.92%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$50,811,369	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,343	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Parkersburg Village

Unit Code: 080/030/32 **County:** Richland

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$899,100
Equalized Assessed Valuation:	$705,739
Population:	230
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$13,005

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,551	$332,008	$170,045
Per Capita Beginning Fund Balance:	$189	$24,836	$493
Revenue Collected During FY 14:	$39,244	$369,367	$116,057
Expenditures During FY 14:	$37,240	$363,149	$110,784
Per Capita Revenue:	$171	$93,141	$321
Per Capita Expenditures:	$162	$94,207	$304
Revenues over (under) Expenditures:	$2,004	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	124.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,292	$351,006	$180,864
Per Capita Ending Fund Balance:	$201	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,313	$123,269	$26,022
Total Unrestricted Net Assets:	$23,979	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$336,146	$609,493	$29,815
Per Capita Debt:	$1,462	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,102,872	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,795	$79,092	$947
Revenue Collected During FY 14:	$80,835	$321,951	$89,373
Expenditures During FY 14:	$133,240	$319,515	$97,232
Per Capita Revenue:	$351	$78,578	$229
Per Capita Expenditures:	$579	$76,774	$261
Operating Income (loss):	-$52,405	$2,436	$
Ratio of Retained Earnings to Expenditures:	787.85%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,049,730	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,564	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Patoka Village

Unit Code: 058/050/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$659,534
Equalized Assessed Valuation:	$3,707,371
Population:	650
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$117,930

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$149,069	$332,008	$170,045
Per Capita Beginning Fund Balance:	$229	$24,836	$493
Revenue Collected During FY 14:	$232,521	$369,367	$116,057
Expenditures During FY 14:	$203,407	$363,149	$110,784
Per Capita Revenue:	$358	$93,141	$321
Per Capita Expenditures:	$313	$94,207	$304
Revenues over (under) Expenditures:	$29,114	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	87.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$178,184	$351,006	$180,864
Per Capita Ending Fund Balance:	$274	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,328	$123,269	$26,022
Total Unrestricted Net Assets:	$146,856	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$78,575	$609,493	$29,815
Per Capita Debt:	$121	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,107,148	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,703	$79,092	$947
Revenue Collected During FY 14:	$227,556	$321,951	$89,373
Expenditures During FY 14:	$243,675	$319,515	$97,232
Per Capita Revenue:	$350	$78,578	$229
Per Capita Expenditures:	$375	$76,774	$261
Operating Income (loss):	-$16,119	$2,436	$
Ratio of Retained Earnings to Expenditures:	447.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,091,029	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,679	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Patterson Village

Unit Code: 031/050/32 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$129,679
Equalized Assessed Valuation:	$329,939
Population:	142
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$12,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,852	$332,008	$170,045
Per Capita Beginning Fund Balance:	$126	$24,836	$493
Revenue Collected During FY 14:	$27,364	$369,367	$116,057
Expenditures During FY 14:	$19,138	$363,149	$110,784
Per Capita Revenue:	$193	$93,141	$321
Per Capita Expenditures:	$135	$94,207	$304
Revenues over (under) Expenditures:	$8,226	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	136.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$26,078	$351,006	$180,864
Per Capita Ending Fund Balance:	$184	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,979	$123,269	$26,022
Total Unrestricted Net Assets:	$21,099	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$229,777	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,618	$79,092	$947
Revenue Collected During FY 14:	$62,837	$321,951	$89,373
Expenditures During FY 14:	$65,489	$319,515	$97,232
Per Capita Revenue:	$443	$78,578	$229
Per Capita Expenditures:	$461	$76,774	$261
Operating Income (loss):	-$2,652	$2,436	$
Ratio of Retained Earnings to Expenditures:	346.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$227,125	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,599	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Paw Paw Village

Unit Code: 052/050/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,516,500
Equalized Assessed Valuation:	$8,813,608
Population:	870
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$116,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$477,633	$332,008	$170,045
Per Capita Beginning Fund Balance:	$549	$24,836	$493
Revenue Collected During FY 14:	$530,277	$369,367	$116,057
Expenditures During FY 14:	$418,513	$363,149	$110,784
Per Capita Revenue:	$610	$93,141	$321
Per Capita Expenditures:	$481	$94,207	$304
Revenues over (under) Expenditures:	$111,764	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	131.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$549,226	$351,006	$180,864
Per Capita Ending Fund Balance:	$631	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$475,718	$123,269	$26,022
Total Unrestricted Net Assets:	$73,506	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$369,472	$609,493	$29,815
Per Capita Debt:	$425	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,268,859	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,458	$79,092	$947
Revenue Collected During FY 14:	$223,864	$321,951	$89,373
Expenditures During FY 14:	$247,461	$319,515	$97,232
Per Capita Revenue:	$257	$78,578	$229
Per Capita Expenditures:	$284	$76,774	$261
Operating Income (loss):	-$23,597	$2,436	$
Ratio of Retained Earnings to Expenditures:	519.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,285,433	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,478	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pawnee Village

Unit Code: 083/085/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,047,252
Equalized Assessed Valuation:	$34,497,247
Population:	2,700
Employees:	
Full Time:	16
Part Time:	7
Salaries Paid:	$832,461

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$380,157	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$141	$605	$440
Revenue Collected During FY 14:	$1,172,959	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,177,788	$5,491,101	$2,627,902
Per Capita Revenue:	$434	$812	$637
Per Capita Expenditures:	$436	$769	$619
Revenues over (under) Expenditures:	-$4,829	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.10%	90.40%	74.76%
Ending Fund Balance for FY 14:	$413,445	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$153	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$195,945	$1,648,859	$607,219
Total Unrestricted Net Assets:	$217,500	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,857,794	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,058	$1,598	$1,215
Revenue Collected During FY 14:	$2,136,815	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,869,464	$2,739,346	$1,190,005
Per Capita Revenue:	$791	$478	$340
Per Capita Expenditures:	$692	$457	$327
Operating Income (loss):	$267,351	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	165.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,087,028	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,143	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paxton City

Unit Code: 027/035/30 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,714,056
Equalized Assessed Valuation:	$45,296,734
Population:	4,473
Employees:	
Full Time:	22
Part Time:	33
Salaries Paid:	$958,321

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,745,318	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$837	$605	$440
Revenue Collected During FY 14:	$2,350,652	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,261,544	$5,491,101	$2,627,902
Per Capita Revenue:	$526	$812	$637
Per Capita Expenditures:	$506	$769	$619
Revenues over (under) Expenditures:	$89,108	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	169.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,825,926	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$855	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$406,953	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,886,332	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,129,195	$8,931,204	$2,656,302
Per Capita Debt:	$476	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,998,716	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$447	$1,598	$1,215
Revenue Collected During FY 14:	$1,272,069	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,245,273	$2,739,346	$1,190,005
Per Capita Revenue:	$284	$478	$340
Per Capita Expenditures:	$278	$457	$327
Operating Income (loss):	$26,796	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	163.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,034,012	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$455	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Payson Village

Unit Code: 001/060/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$166,810
Equalized Assessed Valuation:	$7,747,600
Population:	1,026
Employees:	
Full Time:	3
Part Time:	15
Salaries Paid:	$134,348

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$281,526	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$274	$605	$440
Revenue Collected During FY 14:	$214,133	$5,702,258	$2,724,997
Expenditures During FY 14:	$170,857	$5,491,101	$2,627,902
Per Capita Revenue:	$209	$812	$637
Per Capita Expenditures:	$167	$769	$619
Revenues over (under) Expenditures:	$43,276	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	190.10%	90.40%	74.76%
Ending Fund Balance for FY 14:	$324,802	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$317	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$340,309	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,171,414	$8,931,204	$2,656,302
Per Capita Debt:	$2,116	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,833,051	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,787	$1,598	$1,215
Revenue Collected During FY 14:	$320,304	$2,867,651	$1,249,280
Expenditures During FY 14:	$453,909	$2,739,346	$1,190,005
Per Capita Revenue:	$312	$478	$340
Per Capita Expenditures:	$442	$457	$327
Operating Income (loss):	-$133,605	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	374.40%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,699,446	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,656	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl Village

Unit Code: 075/070/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,380
Equalized Assessed Valuation:	$551,781
Population:	138
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$11,593

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$58,711	$332,008	$170,045
Per Capita Beginning Fund Balance:	$425	$24,836	$493
Revenue Collected During FY 14:	$63,361	$369,367	$116,057
Expenditures During FY 14:	$73,822	$363,149	$110,784
Per Capita Revenue:	$459	$93,141	$321
Per Capita Expenditures:	$535	$94,207	$304
Revenues over (under) Expenditures:	-$10,461	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	65.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	$48,250	$351,006	$180,864
Per Capita Ending Fund Balance:	$350	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$49,995	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$105,337	$609,493	$29,815
Per Capita Debt:	$763	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,828	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$231	$79,092	$947
Revenue Collected During FY 14:	$30,641	$321,951	$89,373
Expenditures During FY 14:	$51,061	$319,515	$97,232
Per Capita Revenue:	$222	$78,578	$229
Per Capita Expenditures:	$370	$76,774	$261
Operating Income (loss):	-$20,420	$2,436	$
Ratio of Retained Earnings to Expenditures:	22.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$11,408	$893,250	$392,538
Per Capita Ending Retained Earnings:	$83	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl City Village

Unit Code: 089/045/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,825,453
Equalized Assessed Valuation:	$5,345,861
Population:	780
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$104,442

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,395,463	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,789	$24,836	$493
Revenue Collected During FY 14:	$759,774	$369,367	$116,057
Expenditures During FY 14:	$319,086	$363,149	$110,784
Per Capita Revenue:	$974	$93,141	$321
Per Capita Expenditures:	$409	$94,207	$304
Revenues over (under) Expenditures:	$440,688	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	421.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,344,346	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,724	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$565,459	$123,269	$26,022
Total Unrestricted Net Assets:	$537,522	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,401,159	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,796	$79,092	$947
Revenue Collected During FY 14:	$162,858	$321,951	$89,373
Expenditures During FY 14:	$170,562	$319,515	$97,232
Per Capita Revenue:	$209	$78,578	$229
Per Capita Expenditures:	$219	$76,774	$261
Operating Income (loss):	-$7,704	$2,436	$
Ratio of Retained Earnings to Expenditures:	816.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,393,455	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,786	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pecatonica Village

Unit Code: 101/030/32 **County:** Winnebago

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,356,717
Equalized Assessed Valuation:	$27,270,651
Population:	2,195
Employees:	
Full Time:	7
Part Time:	18
Salaries Paid:	$349,524

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$865,639	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$394	$605	$440
Revenue Collected During FY 14:	$854,702	$5,702,258	$2,724,997
Expenditures During FY 14:	$715,012	$5,491,101	$2,627,902
Per Capita Revenue:	$389	$812	$637
Per Capita Expenditures:	$326	$769	$619
Revenues over (under) Expenditures:	$139,690	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	140.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,005,688	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$458	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$607,298	$1,648,859	$607,219
Total Unrestricted Net Assets:	$398,390	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,037,838	$8,931,204	$2,656,302
Per Capita Debt:	$2,295	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,142,621	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,798	$1,598	$1,215
Revenue Collected During FY 14:	$1,070,380	$2,867,651	$1,249,280
Expenditures During FY 14:	$901,190	$2,739,346	$1,190,005
Per Capita Revenue:	$488	$478	$340
Per Capita Expenditures:	$411	$457	$327
Operating Income (loss):	$169,190	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	700.35%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,311,452	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,875	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Pekin City

Unit Code: 090/070/30 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$75,241,784
Equalized Assessed Valuation:	$442,481,325
Population:	34,094
Employees:	
Full Time:	204
Part Time:	156
Salaries Paid:	$14,820,822

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,646,060	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$635	$513	$441
Revenue Collected During FY 14:	$28,892,310	$53,021,753	$40,071,062
Expenditures During FY 14:	$31,085,676	$50,940,085	$39,626,744
Per Capita Revenue:	$847	$1,047	$1,013
Per Capita Expenditures:	$912	$1,008	$967
Revenues over (under) Expenditures:	-$2,193,366	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	60.84%	54.88%	52.77%
Ending Fund Balance for FY 14:	$18,912,243	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$555	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,842,536	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$3,895,719	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$40,120,879	$81,108,167	$55,205,755
Per Capita Debt:	$1,177	$1,521	$1,337
General Obligation Debt over EAV:	1.80%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$22,262,966	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$653	$1,355	$1,126
Revenue Collected During FY 14:	$7,792,768	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,790,298	$21,127,660	$12,128,269
Per Capita Revenue:	$229	$418	$307
Per Capita Expenditures:	$228	$399	$297
Operating Income (loss):	$2,470	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	283.52%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$22,087,310	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$648	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Peoria City

Unit Code: 072/065/30 **County:** Peoria

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$291,196,972
Equalized Assessed Valuation:	$1,944,557,238
Population:	116,513
Employees:	
Full Time:	752
Part Time:	63
Salaries Paid:	$61,072,966

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
Firemen's Pension Fund of Peoria
Peoria Foreign Fire Insurance Board
Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$45,197,109	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$388	$513	$441
Revenue Collected During FY 14:	$135,055,313	$53,021,753	$40,071,062
Expenditures During FY 14:	$123,637,742	$50,940,085	$39,626,744
Per Capita Revenue:	$1,159	$1,047	$1,013
Per Capita Expenditures:	$1,061	$1,008	$967
Revenues over (under) Expenditures:	$11,417,571	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	41.03%	54.88%	52.77%
Ending Fund Balance for FY 14:	$50,731,068	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$435	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,307,050	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$125,926,051	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$206,496,043	$81,108,167	$55,205,755
Per Capita Debt:	$1,772	$1,521	$1,337
General Obligation Debt over EAV:	9.70%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$	$1,355	$1,126
Revenue Collected During FY 14:	$	$22,088,329	$13,107,976
Expenditures During FY 14:	$	$21,127,660	$12,128,269
Per Capita Revenue:	$	$418	$307
Per Capita Expenditures:	$	$399	$297
Operating Income (loss):	$	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	0.00%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peoria Heights Village

Unit Code: 072/070/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,313,701
Equalized Assessed Valuation:	$93,226,482
Population:	6,200
Employees:	
Full Time:	31
Part Time:	33
Salaries Paid:	$1,995,603

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,354,312	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$218	$605	$440
Revenue Collected During FY 14:	$3,896,314	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,148,223	$5,491,101	$2,627,902
Per Capita Revenue:	$628	$812	$637
Per Capita Expenditures:	$669	$769	$619
Revenues over (under) Expenditures:	-$251,909	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	21.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$877,883	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$142	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$255,173	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,253,490	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,225,448	$8,931,204	$2,656,302
Per Capita Debt:	$198	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,337,736	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$538	$1,598	$1,215
Revenue Collected During FY 14:	$902,535	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,155,783	$2,739,346	$1,190,005
Per Capita Revenue:	$146	$478	$340
Per Capita Expenditures:	$186	$457	$327
Operating Income (loss):	-$253,248	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	266.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,084,488	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$497	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peotone Village

Unit Code: 099/095/32 **County:** Will

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,422,475
Equalized Assessed Valuation:	$81,939,238
Population:	4,157
Employees:	
Full Time:	19
Part Time:	10
Salaries Paid:	$1,267,004

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,247,800	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$300	$605	$440
Revenue Collected During FY 14:	$2,497,360	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,011,932	$5,491,101	$2,627,902
Per Capita Revenue:	$601	$812	$637
Per Capita Expenditures:	$725	$769	$619
Revenues over (under) Expenditures:	-$514,572	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	44.26%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,333,228	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$321	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$899,262	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,033,719	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,530,500	$8,931,204	$2,656,302
Per Capita Debt:	$368	$1,369	$683
General Obligation Debt over EAV:	0.87%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,021,755	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,449	$1,598	$1,215
Revenue Collected During FY 14:	$1,383,998	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,259,781	$2,739,346	$1,190,005
Per Capita Revenue:	$333	$478	$340
Per Capita Expenditures:	$303	$457	$327
Operating Income (loss):	$124,217	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	481.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,068,980	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,460	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Percy Village

Unit Code: 079/040/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,112,495
Equalized Assessed Valuation:	$5,689,808
Population:	970
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$143,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$435,981	$332,008	$170,045
Per Capita Beginning Fund Balance:	$449	$24,836	$493
Revenue Collected During FY 14:	$339,669	$369,367	$116,057
Expenditures During FY 14:	$325,080	$363,149	$110,784
Per Capita Revenue:	$350	$93,141	$321
Per Capita Expenditures:	$335	$94,207	$304
Revenues over (under) Expenditures:	$14,589	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	138.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$450,570	$351,006	$180,864
Per Capita Ending Fund Balance:	$465	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$275,608	$123,269	$26,022
Total Unrestricted Net Assets:	$89,600	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$362,494	$609,493	$29,815
Per Capita Debt:	$374	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$495,200	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$511	$79,092	$947
Revenue Collected During FY 14:	$156,873	$321,951	$89,373
Expenditures During FY 14:	$155,693	$319,515	$97,232
Per Capita Revenue:	$162	$78,578	$229
Per Capita Expenditures:	$161	$76,774	$261
Operating Income (loss):	$1,180	$2,436	$
Ratio of Retained Earnings to Expenditures:	318.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$496,380	$893,250	$392,538
Per Capita Ending Retained Earnings:	$512	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Perry Village

Unit Code: 075/075/32 **County:** Pike

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$372,000
Equalized Assessed Valuation:	$2,002,518
Population:	437
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$46,407

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$365,401	$332,008	$170,045
Per Capita Beginning Fund Balance:	$836	$24,836	$493
Revenue Collected During FY 14:	$121,553	$369,367	$116,057
Expenditures During FY 14:	$103,763	$363,149	$110,784
Per Capita Revenue:	$278	$93,141	$321
Per Capita Expenditures:	$237	$94,207	$304
Revenues over (under) Expenditures:	$17,790	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	369.29%	257.35%	167.68%
Ending Fund Balance for FY 14:	$383,191	$351,006	$180,864
Per Capita Ending Fund Balance:	$877	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,526	$123,269	$26,022
Total Unrestricted Net Assets:	$347,665	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$698,968	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,599	$79,092	$947
Revenue Collected During FY 14:	$106,268	$321,951	$89,373
Expenditures During FY 14:	$108,859	$319,515	$97,232
Per Capita Revenue:	$243	$78,578	$229
Per Capita Expenditures:	$249	$76,774	$261
Operating Income (loss):	-$2,591	$2,436	$
Ratio of Retained Earnings to Expenditures:	639.71%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$696,377	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,594	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peru City

Unit Code: 050/085/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$49,039,449
Equalized Assessed Valuation:	$221,936,884
Population:	10,107
Employees:	
Full Time:	83
Part Time:	11
Salaries Paid:	$5,217,645

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,208,535	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$515	$605	$440
Revenue Collected During FY 14:	$15,494,097	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,473,589	$5,491,101	$2,627,902
Per Capita Revenue:	$1,533	$812	$637
Per Capita Expenditures:	$1,729	$769	$619
Revenues over (under) Expenditures:	-$1,979,492	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	20.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,552,902	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$352	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,498,595	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,267,343	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$27,897,999	$8,931,204	$2,656,302
Per Capita Debt:	$2,760	$1,369	$683
General Obligation Debt over EAV:	6.69%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,310,435	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,681	$1,598	$1,215
Revenue Collected During FY 14:	$31,821,179	$2,867,651	$1,249,280
Expenditures During FY 14:	$27,764,509	$2,739,346	$1,190,005
Per Capita Revenue:	$3,148	$478	$340
Per Capita Expenditures:	$2,747	$457	$327
Operating Income (loss):	$4,056,670	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	185.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$51,573,246	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,103	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pesotum Village

Unit Code: 010/070/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$504,065
Equalized Assessed Valuation:	$7,454,648
Population:	559
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$39,221

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$392,968	$332,008	$170,045
Per Capita Beginning Fund Balance:	$703	$24,836	$493
Revenue Collected During FY 14:	$174,436	$369,367	$116,057
Expenditures During FY 14:	$209,113	$363,149	$110,784
Per Capita Revenue:	$312	$93,141	$321
Per Capita Expenditures:	$374	$94,207	$304
Revenues over (under) Expenditures:	-$34,677	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	178.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$373,867	$351,006	$180,864
Per Capita Ending Fund Balance:	$669	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,695	$123,269	$26,022
Total Unrestricted Net Assets:	$349,542	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30 **County:** Menard

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,126,498
Equalized Assessed Valuation:	$28,581,240
Population:	2,300
Employees:	
Full Time:	20
Part Time:	33
Salaries Paid:	$795,387

Blended Component Units

Number Submitted = 1

Road District 8, Menard County

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$794,632	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$345	$605	$440
Revenue Collected During FY 14:	$1,312,642	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,366,514	$5,491,101	$2,627,902
Per Capita Revenue:	$571	$812	$637
Per Capita Expenditures:	$594	$769	$619
Revenues over (under) Expenditures:	-$53,872	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	55.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$763,693	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$332	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$490,367	$1,648,859	$607,219
Total Unrestricted Net Assets:	$304,633	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,652,231	$8,931,204	$2,656,302
Per Capita Debt:	$1,588	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,330,220	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,317	$1,598	$1,215
Revenue Collected During FY 14:	$1,123,786	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,137,248	$2,739,346	$1,190,005
Per Capita Revenue:	$489	$478	$340
Per Capita Expenditures:	$494	$457	$327
Operating Income (loss):	-$13,462	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	467.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,316,758	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,312	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Phillipstown Village

Unit Code: 097/045/32 **County:** White

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $10,000

Equalized Assessed Valuation: $163,549

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$39,428	$332,008	$170,045
Per Capita Beginning Fund Balance:	$680	$24,836	$493
Revenue Collected During FY 14:	$5,792	$369,367	$116,057
Expenditures During FY 14:	$7,604	$363,149	$110,784
Per Capita Revenue:	$100	$93,141	$321
Per Capita Expenditures:	$131	$94,207	$304
Revenues over (under) Expenditures:	-$1,812	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	494.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$37,616	$351,006	$180,864
Per Capita Ending Fund Balance:	$649	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$33,050	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Philo Village

Unit Code: 010/075/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$938,150
Equalized Assessed Valuation:	$22,916,831
Population:	1,560
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$133,228

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$578,415	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$371	$605	$440
Revenue Collected During FY 14:	$614,683	$5,702,258	$2,724,997
Expenditures During FY 14:	$521,348	$5,491,101	$2,627,902
Per Capita Revenue:	$394	$812	$637
Per Capita Expenditures:	$334	$769	$619
Revenues over (under) Expenditures:	$93,335	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	128.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$671,750	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$431	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,032	$1,648,859	$607,219
Total Unrestricted Net Assets:	$583,746	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$231,038	$8,931,204	$2,656,302
Per Capita Debt:	$148	$1,369	$683
General Obligation Debt over EAV:	0.84%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Phoenix Village

Unit Code: 016/460/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,009,963
Equalized Assessed Valuation:	$740,861
Population:	1,964
Employees:	
Full Time:	11
Part Time:	116
Salaries Paid:	$931,815

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,339,038	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,191	$605	$440
Revenue Collected During FY 14:	$2,255,821	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,541,148	$5,491,101	$2,627,902
Per Capita Revenue:	$1,149	$812	$637
Per Capita Expenditures:	$1,294	$769	$619
Revenues over (under) Expenditures:	-$285,327	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	80.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,041,219	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,039	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,538	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,260,922	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$904,000	$8,931,204	$2,656,302
Per Capita Debt:	$460	$1,369	$683
General Obligation Debt over EAV:	26.19%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$964,433	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$491	$1,598	$1,215
Revenue Collected During FY 14:	$484,302	$2,867,651	$1,249,280
Expenditures During FY 14:	$576,069	$2,739,346	$1,190,005
Per Capita Revenue:	$247	$478	$340
Per Capita Expenditures:	$293	$457	$327
Operating Income (loss):	-$91,767	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	156.56%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$901,866	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$459	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pierron Village

Unit Code: 003/030/32 **County:** Bond

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,014,596
Equalized Assessed Valuation:	$3,585,348
Population:	600
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	$139,440

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$570,422	$332,008	$170,045
Per Capita Beginning Fund Balance:	$951	$24,836	$493
Revenue Collected During FY 14:	$144,089	$369,367	$116,057
Expenditures During FY 14:	$184,578	$363,149	$110,784
Per Capita Revenue:	$240	$93,141	$321
Per Capita Expenditures:	$308	$94,207	$304
Revenues over (under) Expenditures:	-$40,489	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	287.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$529,933	$351,006	$180,864
Per Capita Ending Fund Balance:	$883	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$143,796	$123,269	$26,022
Total Unrestricted Net Assets:	$386,137	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$252,500	$609,493	$29,815
Per Capita Debt:	$421	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,387,813	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,980	$79,092	$947
Revenue Collected During FY 14:	$418,505	$321,951	$89,373
Expenditures During FY 14:	$443,388	$319,515	$97,232
Per Capita Revenue:	$698	$78,578	$229
Per Capita Expenditures:	$739	$76,774	$261
Operating Income (loss):	-$24,883	$2,436	$
Ratio of Retained Earnings to Expenditures:	528.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,343,136	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,905	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pinckneyville City

Unit Code: 073/020/30 **County:** Perry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,538,296
Equalized Assessed Valuation:	$31,536,825
Population:	5,598
Employees:	
Full Time:	29
Part Time:	38
Salaries Paid:	$1,651,937

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,460,660	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$797	$605	$440
Revenue Collected During FY 14:	$2,715,886	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,472,897	$5,491,101	$2,627,902
Per Capita Revenue:	$485	$812	$637
Per Capita Expenditures:	$442	$769	$619
Revenues over (under) Expenditures:	$242,989	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	214.31%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,299,582	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$947	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,830,457	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,705,108	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,925,065	$8,931,204	$2,656,302
Per Capita Debt:	$523	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,996,535	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,143	$1,598	$1,215
Revenue Collected During FY 14:	$4,271,975	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,916,253	$2,739,346	$1,190,005
Per Capita Revenue:	$763	$478	$340
Per Capita Expenditures:	$700	$457	$327
Operating Income (loss):	$355,722	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	298.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,678,996	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,086	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pingree Grove Village

Unit Code: 045/075/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,322,039
Equalized Assessed Valuation:	$111,513,157
Population:	4,532
Employees:	
Full Time:	17
Part Time:	13
Salaries Paid:	$1,113,444

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,572,769	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$347	$605	$440
Revenue Collected During FY 14:	$1,834,279	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,945,901	$5,491,101	$2,627,902
Per Capita Revenue:	$405	$812	$637
Per Capita Expenditures:	$429	$769	$619
Revenues over (under) Expenditures:	-$111,622	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	88.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,716,407	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$379	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$728,803	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,814,708	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,343,975	$8,931,204	$2,656,302
Per Capita Debt:	$738	$1,369	$683
General Obligation Debt over EAV:	1.77%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$33,772,787	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$7,452	$1,598	$1,215
Revenue Collected During FY 14:	$1,315,395	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,181,279	$2,739,346	$1,190,005
Per Capita Revenue:	$290	$478	$340
Per Capita Expenditures:	$481	$457	$327
Operating Income (loss):	-$865,884	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1506.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$32,851,703	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$7,249	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Piper City Village

Unit Code: 027/040/32 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$468,900
Equalized Assessed Valuation:	$6,207,822
Population:	765
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$88,857

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$232,341	$332,008	$170,045
Per Capita Beginning Fund Balance:	$304	$24,836	$493
Revenue Collected During FY 14:	$338,167	$369,367	$116,057
Expenditures During FY 14:	$332,660	$363,149	$110,784
Per Capita Revenue:	$442	$93,141	$321
Per Capita Expenditures:	$435	$94,207	$304
Revenues over (under) Expenditures:	$5,507	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	73.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$242,848	$351,006	$180,864
Per Capita Ending Fund Balance:	$317	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$242,566	$6,426	$
Total Unreserved Funds:	$282	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,134	$609,493	$29,815
Per Capita Debt:	$21	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$56,276	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$74	$79,092	$947
Revenue Collected During FY 14:	$96,696	$321,951	$89,373
Expenditures During FY 14:	$52,650	$319,515	$97,232
Per Capita Revenue:	$126	$78,578	$229
Per Capita Expenditures:	$69	$76,774	$261
Operating Income (loss):	$44,046	$2,436	$
Ratio of Retained Earnings to Expenditures:	181.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$95,322	$893,250	$392,538
Per Capita Ending Retained Earnings:	$125	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pittsburg Village

Unit Code: 100/070/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,271,940
Equalized Assessed Valuation:	$2,921,330
Population:	586
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$266,166

Blended Component Units

Number Submitted = 1

Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$286,852	$332,008	$170,045
Per Capita Beginning Fund Balance:	$490	$24,836	$493
Revenue Collected During FY 14:	$217,133	$369,367	$116,057
Expenditures During FY 14:	$149,371	$363,149	$110,784
Per Capita Revenue:	$371	$93,141	$321
Per Capita Expenditures:	$255	$94,207	$304
Revenues over (under) Expenditures:	$67,762	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	237.40%	257.35%	167.68%
Ending Fund Balance for FY 14:	$354,614	$351,006	$180,864
Per Capita Ending Fund Balance:	$605	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,253	$123,269	$26,022
Total Unrestricted Net Assets:	$294,361	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$688,000	$609,493	$29,815
Per Capita Debt:	$1,174	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,436,066	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,157	$79,092	$947
Revenue Collected During FY 14:	$979,254	$321,951	$89,373
Expenditures During FY 14:	$921,308	$319,515	$97,232
Per Capita Revenue:	$1,671	$78,578	$229
Per Capita Expenditures:	$1,572	$76,774	$261
Operating Income (loss):	$57,946	$2,436	$
Ratio of Retained Earnings to Expenditures:	270.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,494,012	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,256	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pittsfield City

Unit Code: 075/080/30 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,588,354
Equalized Assessed Valuation:	$49,691,682
Population:	4,576
Employees:	
Full Time:	25
Part Time:	5
Salaries Paid:	$1,129,724

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,697,869	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$371	$605	$440
Revenue Collected During FY 14:	$2,241,509	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,566,614	$5,491,101	$2,627,902
Per Capita Revenue:	$490	$812	$637
Per Capita Expenditures:	$561	$769	$619
Revenues over (under) Expenditures:	-$325,105	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,577,698	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$345	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$478,925	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,363,914	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,611,289	$8,931,204	$2,656,302
Per Capita Debt:	$1,445	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,181,475	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,569	$1,598	$1,215
Revenue Collected During FY 14:	$4,026,952	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,421,686	$2,739,346	$1,190,005
Per Capita Revenue:	$880	$478	$340
Per Capita Expenditures:	$748	$457	$327
Operating Income (loss):	$605,266	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	218.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,483,616	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,635	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Plainfield Village

Unit Code: 099/100/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,357,181
Equalized Assessed Valuation:	$1,150,778,642
Population:	39,581
Employees:	
Full Time:	122
Part Time:	23
Salaries Paid:	$10,674,346

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,531,818	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$392	$513	$441
Revenue Collected During FY 14:	$24,445,990	$53,021,753	$40,071,062
Expenditures During FY 14:	$22,180,172	$50,940,085	$39,626,744
Per Capita Revenue:	$618	$1,047	$1,013
Per Capita Expenditures:	$560	$1,008	$967
Revenues over (under) Expenditures:	$2,265,818	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	66.43%	54.88%	52.77%
Ending Fund Balance for FY 14:	$14,734,611	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$372	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,006,647	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$12,390,475	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,680,246	$81,108,167	$55,205,755
Per Capita Debt:	$1,432	$1,521	$1,337
General Obligation Debt over EAV:	3.28%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$98,614,667	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,491	$1,355	$1,126
Revenue Collected During FY 14:	$15,557,457	$22,088,329	$13,107,976
Expenditures During FY 14:	$15,233,480	$21,127,660	$12,128,269
Per Capita Revenue:	$393	$418	$307
Per Capita Expenditures:	$385	$399	$297
Operating Income (loss):	$323,977	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	646.26%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$98,447,896	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,487	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plainville Village

Unit Code: 001/065/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$62,340
Equalized Assessed Valuation:	$1,519,290
Population:	264
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$24,727

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$129,916	$332,008	$170,045
Per Capita Beginning Fund Balance:	$492	$24,836	$493
Revenue Collected During FY 14:	$62,555	$369,367	$116,057
Expenditures During FY 14:	$44,841	$363,149	$110,784
Per Capita Revenue:	$237	$93,141	$321
Per Capita Expenditures:	$170	$94,207	$304
Revenues over (under) Expenditures:	$17,714	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	329.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$147,630	$351,006	$180,864
Per Capita Ending Fund Balance:	$559	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,837	$123,269	$26,022
Total Unrestricted Net Assets:	$110,793	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,000	$609,493	$29,815
Per Capita Debt:	$19	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$786,070	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,978	$79,092	$947
Revenue Collected During FY 14:	$58,587	$321,951	$89,373
Expenditures During FY 14:	$45,900	$319,515	$97,232
Per Capita Revenue:	$222	$78,578	$229
Per Capita Expenditures:	$174	$76,774	$261
Operating Income (loss):	$12,687	$2,436	$
Ratio of Retained Earnings to Expenditures:	1740.21%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$798,757	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,026	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Plano City

Unit Code: 047/030/30 **County:** Kendall

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $12,805,612

Equalized Assessed Valuation: $127,148,514

Population: 10,856

Employees:

Full Time: 40

Part Time: 23

Salaries Paid: $2,908,405

Blended Component Units

Number Submitted = 1

Plano City Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,755,386	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$346	$605	$440
Revenue Collected During FY 14:	$7,722,051	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,371,318	$5,491,101	$2,627,902
Per Capita Revenue:	$711	$812	$637
Per Capita Expenditures:	$679	$769	$619
Revenues over (under) Expenditures:	$350,733	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	55.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,099,020	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$378	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,671,272	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,773,457	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,016,443	$8,931,204	$2,656,302
Per Capita Debt:	$554	$1,369	$683
General Obligation Debt over EAV:	3.88%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$52,588,197	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,844	$1,598	$1,215
Revenue Collected During FY 14:	$2,583,259	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,878,638	$2,739,346	$1,190,005
Per Capita Revenue:	$238	$478	$340
Per Capita Expenditures:	$265	$457	$327
Operating Income (loss):	-$295,379	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1819.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$52,388,224	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,826	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plattville Village

Unit Code: 047/030/32 **County:** Kendall

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$36,600
Equalized Assessed Valuation:	$4,839,370
Population:	242
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$6,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$126,047	$332,008	$170,045
Per Capita Beginning Fund Balance:	$521	$24,836	$493
Revenue Collected During FY 14:	$40,826	$369,367	$116,057
Expenditures During FY 14:	$24,456	$363,149	$110,784
Per Capita Revenue:	$169	$93,141	$321
Per Capita Expenditures:	$101	$94,207	$304
Revenues over (under) Expenditures:	$16,370	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	582.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$142,417	$351,006	$180,864
Per Capita Ending Fund Balance:	$589	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$147,123	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Hill Village

Unit Code: 075/085/32 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$758,075
Equalized Assessed Valuation:	$6,077,335
Population:	966
Employees:	
Full Time:	2
Part Time:	15
Salaries Paid:	$203,245

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$357,350	$332,008	$170,045
Per Capita Beginning Fund Balance:	$370	$24,836	$493
Revenue Collected During FY 14:	$269,672	$369,367	$116,057
Expenditures During FY 14:	$239,406	$363,149	$110,784
Per Capita Revenue:	$279	$93,141	$321
Per Capita Expenditures:	$248	$94,207	$304
Revenues over (under) Expenditures:	$30,266	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	163.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$390,616	$351,006	$180,864
Per Capita Ending Fund Balance:	$404	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$216,551	$123,269	$26,022
Total Unrestricted Net Assets:	$218,216	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,167,991	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,244	$79,092	$947
Revenue Collected During FY 14:	$638,137	$321,951	$89,373
Expenditures During FY 14:	$560,860	$319,515	$97,232
Per Capita Revenue:	$661	$78,578	$229
Per Capita Expenditures:	$581	$76,774	$261
Operating Income (loss):	$77,277	$2,436	$
Ratio of Retained Earnings to Expenditures:	400.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,245,268	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,324	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Plains Village

Unit Code: 083/090/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$799,263
Equalized Assessed Valuation:	$10,782,927
Population:	802
Employees:	
Full Time:	3
Part Time:	8
Salaries Paid:	$209,367

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$194,815	$332,008	$170,045
Per Capita Beginning Fund Balance:	$243	$24,836	$493
Revenue Collected During FY 14:	$285,044	$369,367	$116,057
Expenditures During FY 14:	$271,668	$363,149	$110,784
Per Capita Revenue:	$355	$93,141	$321
Per Capita Expenditures:	$339	$94,207	$304
Revenues over (under) Expenditures:	$13,376	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	76.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$208,191	$351,006	$180,864
Per Capita Ending Fund Balance:	$260	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,271	$123,269	$26,022
Total Unrestricted Net Assets:	$168,920	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,698,260	$609,493	$29,815
Per Capita Debt:	$2,118	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,985,860	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,217	$79,092	$947
Revenue Collected During FY 14:	$447,381	$321,951	$89,373
Expenditures During FY 14:	$539,641	$319,515	$97,232
Per Capita Revenue:	$558	$78,578	$229
Per Capita Expenditures:	$673	$76,774	$261
Operating Income (loss):	-$92,260	$2,436	$
Ratio of Retained Earnings to Expenditures:	906.83%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$4,893,600	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,102	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plymouth Village

Unit Code: 034/065/32 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,152,450
Equalized Assessed Valuation:	$1,470,356
Population:	521
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$55,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,343	$332,008	$170,045
Per Capita Beginning Fund Balance:	$335	$24,836	$493
Revenue Collected During FY 14:	$140,398	$369,367	$116,057
Expenditures During FY 14:	$135,713	$363,149	$110,784
Per Capita Revenue:	$269	$93,141	$321
Per Capita Expenditures:	$260	$94,207	$304
Revenues over (under) Expenditures:	$4,685	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	131.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	$179,028	$351,006	$180,864
Per Capita Ending Fund Balance:	$344	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$179,066	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$630,000	$609,493	$29,815
Per Capita Debt:	$1,209	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,432,354	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,669	$79,092	$947
Revenue Collected During FY 14:	$202,220	$321,951	$89,373
Expenditures During FY 14:	$217,953	$319,515	$97,232
Per Capita Revenue:	$388	$78,578	$229
Per Capita Expenditures:	$418	$76,774	$261
Operating Income (loss):	-$15,733	$2,436	$
Ratio of Retained Earnings to Expenditures:	1140.90%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,486,625	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,773	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pocahontas Village

Unit Code: 003/035/32 **County:** Bond

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$831,507
Equalized Assessed Valuation:	$6,074,227
Population:	784
Employees:	
Full Time:	4
Part Time:	5
Salaries Paid:	$192,369

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$386,179	$332,008	$170,045
Per Capita Beginning Fund Balance:	$493	$24,836	$493
Revenue Collected During FY 14:	$337,498	$369,367	$116,057
Expenditures During FY 14:	$293,146	$363,149	$110,784
Per Capita Revenue:	$430	$93,141	$321
Per Capita Expenditures:	$374	$94,207	$304
Revenues over (under) Expenditures:	$44,352	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	142.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$417,531	$351,006	$180,864
Per Capita Ending Fund Balance:	$533	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$145,266	$123,269	$26,022
Total Unrestricted Net Assets:	$264,823	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$743,468	$609,493	$29,815
Per Capita Debt:	$948	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$291,913	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$372	$79,092	$947
Revenue Collected During FY 14:	$270,500	$321,951	$89,373
Expenditures During FY 14:	$302,058	$319,515	$97,232
Per Capita Revenue:	$345	$78,578	$229
Per Capita Expenditures:	$385	$76,774	$261
Operating Income (loss):	-$31,558	$2,436	$
Ratio of Retained Earnings to Expenditures:	90.50%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$273,355	$893,250	$392,538
Per Capita Ending Retained Earnings:	$349	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Polo City

Unit Code: 071/050/30 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,660,400
Equalized Assessed Valuation:	$23,899,277
Population:	2,313
Employees:	
Full Time:	12
Part Time:	28
Salaries Paid:	$624,829

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,727,185	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$747	$605	$440
Revenue Collected During FY 14:	$1,140,181	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,190,892	$5,491,101	$2,627,902
Per Capita Revenue:	$493	$812	$637
Per Capita Expenditures:	$515	$769	$619
Revenues over (under) Expenditures:	-$50,711	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	140.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,676,224	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$725	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$213,863	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,514,409	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,261,680	$8,931,204	$2,656,302
Per Capita Debt:	$3,140	$1,369	$683
General Obligation Debt over EAV:	2.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,832,899	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,522	$1,598	$1,215
Revenue Collected During FY 14:	$1,161,149	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,071,114	$2,739,346	$1,190,005
Per Capita Revenue:	$502	$478	$340
Per Capita Expenditures:	$463	$457	$327
Operating Income (loss):	$90,035	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	552.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,923,184	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,561	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pontiac City

Unit Code: 053/065/30 **County:** Livingston

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$16,970,519
Equalized Assessed Valuation:	$133,717,919
Population:	11,931
Employees:	
Full Time:	80
Part Time:	185
Salaries Paid:	$4,675,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,124,512	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$178	$605	$440
Revenue Collected During FY 14:	$7,858,674	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,479,184	$5,491,101	$2,627,902
Per Capita Revenue:	$659	$812	$637
Per Capita Expenditures:	$711	$769	$619
Revenues over (under) Expenditures:	-$620,510	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	21.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,802,150	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$151	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$1,802,150	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,314,863	$8,931,204	$2,656,302
Per Capita Debt:	$529	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,537,850	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$716	$1,598	$1,215
Revenue Collected During FY 14:	$2,775,637	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,031,492	$2,739,346	$1,190,005
Per Capita Revenue:	$233	$478	$340
Per Capita Expenditures:	$254	$457	$327
Operating Income (loss):	-$255,855	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	265.53%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,049,395	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$675	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pontoon Beach Village

Unit Code: 057/095/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,199,232
Equalized Assessed Valuation:	$68,789,523
Population:	5,686
Employees:	
Full Time:	22
Part Time:	24
Salaries Paid:	$1,426,037

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,177,300	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$383	$605	$440
Revenue Collected During FY 14:	$4,157,572	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,964,519	$5,491,101	$2,627,902
Per Capita Revenue:	$731	$812	$637
Per Capita Expenditures:	$873	$769	$619
Revenues over (under) Expenditures:	-$806,947	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	27.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,370,353	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$241	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$969,325	$1,648,859	$607,219
Total Unrestricted Net Assets:	$496,871	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pontoosuc Village

Unit Code: 034/070/32 **County:** Hancock

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $38,230

Equalized Assessed Valuation: $1,237,730

Population: 146

Employees:

Full Time:

Part Time: 7

Salaries Paid: $3,925

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$121,139	$332,008	$170,045
Per Capita Beginning Fund Balance:	$830	$24,836	$493
Revenue Collected During FY 14:	$42,307	$369,367	$116,057
Expenditures During FY 14:	$34,285	$363,149	$110,784
Per Capita Revenue:	$290	$93,141	$321
Per Capita Expenditures:	$235	$94,207	$304
Revenues over (under) Expenditures:	$8,022	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	376.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,161	$351,006	$180,864
Per Capita Ending Fund Balance:	$885	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$129,161	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Poplar Grove Village

Unit Code: 004/020/32 **County:** Boone

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,261,162
Equalized Assessed Valuation:	$83,536,281
Population:	5,041
Employees:	
Full Time:	7
Part Time:	2
Salaries Paid:	$401,053

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,459,514	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$290	$605	$440
Revenue Collected During FY 14:	$1,793,695	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,188,293	$5,491,101	$2,627,902
Per Capita Revenue:	$356	$812	$637
Per Capita Expenditures:	$236	$769	$619
Revenues over (under) Expenditures:	$605,402	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	135.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,604,947	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$318	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$251,374	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,525,840	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,737,766	$8,931,204	$2,656,302
Per Capita Debt:	$1,733	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,909,395	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,767	$1,598	$1,215
Revenue Collected During FY 14:	$1,317,596	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,631,155	$2,739,346	$1,190,005
Per Capita Revenue:	$261	$478	$340
Per Capita Expenditures:	$324	$457	$327
Operating Income (loss):	-$313,559	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	533.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,697,041	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,725	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Barrington Village

Unit Code: 063/030/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$804,672
Equalized Assessed Valuation:	$18,113,327
Population:	1,250
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$119,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,057,727	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$846	$605	$440
Revenue Collected During FY 14:	$609,085	$5,702,258	$2,724,997
Expenditures During FY 14:	$528,794	$5,491,101	$2,627,902
Per Capita Revenue:	$487	$812	$637
Per Capita Expenditures:	$423	$769	$619
Revenues over (under) Expenditures:	$80,291	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	224.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,186,065	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$949	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$404,538	$1,648,859	$607,219
Total Unrestricted Net Assets:	$862,047	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,270,551	$8,931,204	$2,656,302
Per Capita Debt:	$1,016	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Byron Village

Unit Code: 081/060/32 **County:** Rock Island

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,418,110
Equalized Assessed Valuation:	$28,906,401
Population:	1,662
Employees:	
Full Time:	3
Part Time:	21
Salaries Paid:	$262,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$918,542	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$553	$605	$440
Revenue Collected During FY 14:	$1,464,729	$5,702,258	$2,724,997
Expenditures During FY 14:	$949,269	$5,491,101	$2,627,902
Per Capita Revenue:	$881	$812	$637
Per Capita Expenditures:	$571	$769	$619
Revenues over (under) Expenditures:	$515,460	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	157.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,492,208	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$898	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$929,416	$1,648,859	$607,219
Total Unrestricted Net Assets:	$562,792	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,370,927	$8,931,204	$2,656,302
Per Capita Debt:	$2,028	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,088,410	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,858	$1,598	$1,215
Revenue Collected During FY 14:	$597,807	$2,867,651	$1,249,280
Expenditures During FY 14:	$616,124	$2,739,346	$1,190,005
Per Capita Revenue:	$360	$478	$340
Per Capita Expenditures:	$371	$457	$327
Operating Income (loss):	-$18,317	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	488.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,011,887	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,812	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Posen City

Unit Code: 016/465/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,569,700
Equalized Assessed Valuation:	$56,752,533
Population:	5,987
Employees:	
Full Time:	34
Part Time:	65
Salaries Paid:	$2,051,673

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,647,107	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$609	$605	$440
Revenue Collected During FY 14:	$4,448,119	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,656,345	$5,491,101	$2,627,902
Per Capita Revenue:	$743	$812	$637
Per Capita Expenditures:	$778	$769	$619
Revenues over (under) Expenditures:	-$208,226	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,433,968	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$574	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,621,895	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$966,221	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,687,305	$8,931,204	$2,656,302
Per Capita Debt:	$449	$1,369	$683
General Obligation Debt over EAV:	3.07%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,814,014	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$470	$1,598	$1,215
Revenue Collected During FY 14:	$1,864,615	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,893,044	$2,739,346	$1,190,005
Per Capita Revenue:	$311	$478	$340
Per Capita Expenditures:	$316	$457	$327
Operating Income (loss):	-$28,429	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	147.41%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,790,498	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$466	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Potomac Village

Unit Code: 092/075/32 **County:** Vermilion

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $572,901

Equalized Assessed Valuation: $4,079,875

Population: 7,500

Employees:

Full Time: 3

Part Time: 4

Salaries Paid: $104,171

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$190,243	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$25	$605	$440
Revenue Collected During FY 14:	$312,646	$5,702,258	$2,724,997
Expenditures During FY 14:	$299,646	$5,491,101	$2,627,902
Per Capita Revenue:	$42	$812	$637
Per Capita Expenditures:	$40	$769	$619
Revenues over (under) Expenditures:	$13,000	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	67.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$200,818	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$27	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$143,573	$1,648,859	$607,219
Total Unrestricted Net Assets:	$100,325	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,065,000	$8,931,204	$2,656,302
Per Capita Debt:	$142	$1,369	$683
General Obligation Debt over EAV:	2.70%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,863,212	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$248	$1,598	$1,215
Revenue Collected During FY 14:	$229,833	$2,867,651	$1,249,280
Expenditures During FY 14:	$264,106	$2,739,346	$1,190,005
Per Capita Revenue:	$31	$478	$340
Per Capita Expenditures:	$35	$457	$327
Operating Income (loss):	-$34,273	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	692.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,829,364	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$244	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Prairie City Village

Unit Code: 062/045/32 **County:** Mcdonough

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$305,913
Equalized Assessed Valuation:	$1,644,646
Population:	461
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$26,508

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$151,157	$332,008	$170,045
Per Capita Beginning Fund Balance:	$328	$24,836	$493
Revenue Collected During FY 14:	$86,763	$369,367	$116,057
Expenditures During FY 14:	$107,729	$363,149	$110,784
Per Capita Revenue:	$188	$93,141	$321
Per Capita Expenditures:	$234	$94,207	$304
Revenues over (under) Expenditures:	-$20,966	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	120.85%	257.35%	167.68%
Ending Fund Balance for FY 14:	$130,191	$351,006	$180,864
Per Capita Ending Fund Balance:	$282	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$130,191	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$730,000	$609,493	$29,815
Per Capita Debt:	$1,584	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,429,514	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,101	$79,092	$947
Revenue Collected During FY 14:	$176,718	$321,951	$89,373
Expenditures During FY 14:	$175,066	$319,515	$97,232
Per Capita Revenue:	$383	$78,578	$229
Per Capita Expenditures:	$380	$76,774	$261
Operating Income (loss):	$1,652	$2,436	$
Ratio of Retained Earnings to Expenditures:	817.50%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,431,166	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,104	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Prairie Du Rocher Village

Unit Code: 079/045/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,453,933
Equalized Assessed Valuation:	$3,891,405
Population:	612
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$96,649

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$648,140	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,059	$24,836	$493
Revenue Collected During FY 14:	$264,672	$369,367	$116,057
Expenditures During FY 14:	$257,903	$363,149	$110,784
Per Capita Revenue:	$432	$93,141	$321
Per Capita Expenditures:	$421	$94,207	$304
Revenues over (under) Expenditures:	$6,769	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	253.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$654,909	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,070	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$147,313	$123,269	$26,022
Total Unrestricted Net Assets:	$507,596	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$616,027	$609,493	$29,815
Per Capita Debt:	$1,007	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,092,014	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,784	$79,092	$947
Revenue Collected During FY 14:	$191,094	$321,951	$89,373
Expenditures During FY 14:	$187,945	$319,515	$97,232
Per Capita Revenue:	$312	$78,578	$229
Per Capita Expenditures:	$307	$76,774	$261
Operating Income (loss):	$3,149	$2,436	$
Ratio of Retained Earnings to Expenditures:	582.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,095,163	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,789	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prairie Grove Village

Unit Code: 063/092/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,072,525
Equalized Assessed Valuation:	$80,713,574
Population:	1,904
Employees:	
Full Time:	5
Part Time:	17
Salaries Paid:	$476,580

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$821,948	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$432	$605	$440
Revenue Collected During FY 14:	$1,490,235	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,386,317	$5,491,101	$2,627,902
Per Capita Revenue:	$783	$812	$637
Per Capita Expenditures:	$728	$769	$619
Revenues over (under) Expenditures:	$103,918	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	67.35%	90.40%	74.76%
Ending Fund Balance for FY 14:	$933,666	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$490	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,090	$1,648,859	$607,219
Total Unrestricted Net Assets:	$270,527	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$627,230	$8,931,204	$2,656,302
Per Capita Debt:	$329	$1,369	$683
General Obligation Debt over EAV:	0.69%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Princeton City

Unit Code: 006/090/30 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$64,593,605
Equalized Assessed Valuation:	$136,154,098
Population:	7,525
Employees:	
Full Time:	241
Part Time:	233
Salaries Paid:	$5,637,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,731,733	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$230	$605	$440
Revenue Collected During FY 14:	$7,717,835	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,632,299	$5,491,101	$2,627,902
Per Capita Revenue:	$1,026	$812	$637
Per Capita Expenditures:	$1,147	$769	$619
Revenues over (under) Expenditures:	-$914,464	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	11.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$993,983	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$132	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,421,730	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$168,198	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$38,452,582	$8,931,204	$2,656,302
Per Capita Debt:	$5,110	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$33,472,917	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,448	$1,598	$1,215
Revenue Collected During FY 14:	$17,479,544	$2,867,651	$1,249,280
Expenditures During FY 14:	$14,984,259	$2,739,346	$1,190,005
Per Capita Revenue:	$2,323	$478	$340
Per Capita Expenditures:	$1,991	$457	$327
Operating Income (loss):	$2,495,285	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	235.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$35,261,242	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,686	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Princeville Village

Unit Code: 072/075/32 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,839,081
Equalized Assessed Valuation:	$25,236,962
Population:	1,738
Employees:	
Full Time:	5
Part Time:	4
Salaries Paid:	$269,304

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$250,669	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$144	$605	$440
Revenue Collected During FY 14:	$1,403,978	$5,702,258	$2,724,997
Expenditures During FY 14:	$960,457	$5,491,101	$2,627,902
Per Capita Revenue:	$808	$812	$637
Per Capita Expenditures:	$553	$769	$619
Revenues over (under) Expenditures:	$443,521	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	59.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$573,993	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$330	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$580,967	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$6,974	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,604,377	$8,931,204	$2,656,302
Per Capita Debt:	$923	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,822,392	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,049	$1,598	$1,215
Revenue Collected During FY 14:	$790,608	$2,867,651	$1,249,280
Expenditures During FY 14:	$864,787	$2,739,346	$1,190,005
Per Capita Revenue:	$455	$478	$340
Per Capita Expenditures:	$498	$457	$327
Operating Income (loss):	-$74,179	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	216.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,868,410	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,075	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prophetstown City

Unit Code: 098/045/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,937,679
Equalized Assessed Valuation:	$17,591,023
Population:	2,100
Employees:	
Full Time:	8
Part Time:	12
Salaries Paid:	$407,650

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$426,650	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$203	$605	$440
Revenue Collected During FY 14:	$1,329,094	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,401,583	$5,491,101	$2,627,902
Per Capita Revenue:	$633	$812	$637
Per Capita Expenditures:	$667	$769	$619
Revenues over (under) Expenditures:	-$72,489	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	40.43%	90.40%	74.76%
Ending Fund Balance for FY 14:	$566,661	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$270	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$566,661	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$322,263	$8,931,204	$2,656,302
Per Capita Debt:	$153	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$102,778	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$49	$1,598	$1,215
Revenue Collected During FY 14:	$394,765	$2,867,651	$1,249,280
Expenditures During FY 14:	$310,807	$2,739,346	$1,190,005
Per Capita Revenue:	$188	$478	$340
Per Capita Expenditures:	$148	$457	$327
Operating Income (loss):	$83,958	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	60.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$186,736	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$89	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prospect Heights City

Unit Code: 016/467/30 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,461,406
Equalized Assessed Valuation:	$331,710,999
Population:	16,367
Employees:	
Full Time:	38
Part Time:	7
Salaries Paid:	$3,592,320

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,009,010	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$673	$605	$440
Revenue Collected During FY 14:	$11,282,660	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,485,366	$5,491,101	$2,627,902
Per Capita Revenue:	$689	$812	$637
Per Capita Expenditures:	$518	$769	$619
Revenues over (under) Expenditures:	$2,797,294	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	174.53%	90.40%	74.76%
Ending Fund Balance for FY 14:	$14,809,268	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$905	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,916,572	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,085,044	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$28,122,410	$8,931,204	$2,656,302
Per Capita Debt:	$1,718	$1,369	$683
General Obligation Debt over EAV:	6.58%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$52,162,131	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,187	$1,598	$1,215
Revenue Collected During FY 14:	$849,330	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,083,908	$2,739,346	$1,190,005
Per Capita Revenue:	$52	$478	$340
Per Capita Expenditures:	$66	$457	$327
Operating Income (loss):	-$234,578	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	4771.38%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$51,717,351	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,160	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pulaski Village

Unit Code: 077/040/32 **County:** Pulaski

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,625,900
Equalized Assessed Valuation:	$1,041,280
Population:	206
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$46,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$51,734	$332,008	$170,045
Per Capita Beginning Fund Balance:	$251	$24,836	$493
Revenue Collected During FY 14:	$108,823	$369,367	$116,057
Expenditures During FY 14:	$104,541	$363,149	$110,784
Per Capita Revenue:	$528	$93,141	$321
Per Capita Expenditures:	$507	$94,207	$304
Revenues over (under) Expenditures:	$4,282	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	53.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$56,016	$351,006	$180,864
Per Capita Ending Fund Balance:	$272	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,636	$123,269	$26,022
Total Unrestricted Net Assets:	$34,380	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$69,000	$609,493	$29,815
Per Capita Debt:	$335	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,193,245	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,792	$79,092	$947
Revenue Collected During FY 14:	$92,904	$321,951	$89,373
Expenditures During FY 14:	$119,965	$319,515	$97,232
Per Capita Revenue:	$451	$78,578	$229
Per Capita Expenditures:	$582	$76,774	$261
Operating Income (loss):	-$27,061	$2,436	$
Ratio of Retained Earnings to Expenditures:	966.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,159,834	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,630	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Quincy City

Unit Code: 001/070/30 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$119,668,148
Equalized Assessed Valuation:	$569,987,355
Population:	40,633
Employees:	
Full Time:	327
Part Time:	42
Salaries Paid:	$20,000,368

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,191,780	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$374	$513	$441
Revenue Collected During FY 14:	$35,264,950	$53,021,753	$40,071,062
Expenditures During FY 14:	$27,955,894	$50,940,085	$39,626,744
Per Capita Revenue:	$868	$1,047	$1,013
Per Capita Expenditures:	$688	$1,008	$967
Revenues over (under) Expenditures:	$7,309,056	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	59.33%	54.88%	52.77%
Ending Fund Balance for FY 14:	$16,585,669	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$408	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,329,668	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$9,323,691	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,287,595	$81,108,167	$55,205,755
Per Capita Debt:	$573	$1,521	$1,337
General Obligation Debt over EAV:	2.87%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$79,070,265	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,946	$1,355	$1,126
Revenue Collected During FY 14:	$12,958,272	$22,088,329	$13,107,976
Expenditures During FY 14:	$13,029,305	$21,127,660	$12,128,269
Per Capita Revenue:	$319	$418	$307
Per Capita Expenditures:	$321	$399	$297
Operating Income (loss):	-$71,033	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	612.68%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$79,828,415	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,965	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Radom Village

Unit Code: 095/050/32 **County:** Washington

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$112,590
Equalized Assessed Valuation:	$1,690,533
Population:	395
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$18,560

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$79,648	$332,008	$170,045
Per Capita Beginning Fund Balance:	$202	$24,836	$493
Revenue Collected During FY 14:	$73,810	$369,367	$116,057
Expenditures During FY 14:	$57,691	$363,149	$110,784
Per Capita Revenue:	$187	$93,141	$321
Per Capita Expenditures:	$146	$94,207	$304
Revenues over (under) Expenditures:	$16,119	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	166.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$95,767	$351,006	$180,864
Per Capita Ending Fund Balance:	$242	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,890	$123,269	$26,022
Total Unrestricted Net Assets:	$68,877	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$175,281	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$444	$79,092	$947
Revenue Collected During FY 14:	$49,027	$321,951	$89,373
Expenditures During FY 14:	$49,567	$319,515	$97,232
Per Capita Revenue:	$124	$78,578	$229
Per Capita Expenditures:	$125	$76,774	$261
Operating Income (loss):	-$540	$2,436	$
Ratio of Retained Earnings to Expenditures:	352.53%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$174,741	$893,250	$392,538
Per Capita Ending Retained Earnings:	$442	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Raleigh Village

Unit Code: 082/035/32 **County:** Saline

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$166,429
Equalized Assessed Valuation:	$2,620,639
Population:	352
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$25,775

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$429,840	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,221	$24,836	$493
Revenue Collected During FY 14:	$75,957	$369,367	$116,057
Expenditures During FY 14:	$88,057	$363,149	$110,784
Per Capita Revenue:	$216	$93,141	$321
Per Capita Expenditures:	$250	$94,207	$304
Revenues over (under) Expenditures:	-$12,100	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	467.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$411,438	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,169	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,846	$123,269	$26,022
Total Unrestricted Net Assets:	$288,459	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$553,239	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,572	$79,092	$947
Revenue Collected During FY 14:	$22,403	$321,951	$89,373
Expenditures During FY 14:	$28,383	$319,515	$97,232
Per Capita Revenue:	$64	$78,578	$229
Per Capita Expenditures:	$81	$76,774	$261
Operating Income (loss):	-$5,980	$2,436	$
Ratio of Retained Earnings to Expenditures:	1928.12%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$547,259	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,555	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ramsey Village

Unit Code: 026/025/32 **County:** Fayette

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,412,575
Equalized Assessed Valuation:	$5,038,246
Population:	1,037
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$136,184

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$236,603	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$228	$605	$440
Revenue Collected During FY 14:	$357,690	$5,702,258	$2,724,997
Expenditures During FY 14:	$256,555	$5,491,101	$2,627,902
Per Capita Revenue:	$345	$812	$637
Per Capita Expenditures:	$247	$769	$619
Revenues over (under) Expenditures:	$101,135	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	131.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$337,738	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$326	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$196,562	$1,648,859	$607,219
Total Unrestricted Net Assets:	$136,176	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$419,300	$8,931,204	$2,656,302
Per Capita Debt:	$404	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,617,608	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,524	$1,598	$1,215
Revenue Collected During FY 14:	$438,140	$2,867,651	$1,249,280
Expenditures During FY 14:	$498,425	$2,739,346	$1,190,005
Per Capita Revenue:	$423	$478	$340
Per Capita Expenditures:	$481	$457	$327
Operating Income (loss):	-$60,285	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	513.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,557,323	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,466	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rankin Village

Unit Code: 092/080/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$387,480
Equalized Assessed Valuation:	$2,358,153
Population:	850
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$54,683

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$270,442	$332,008	$170,045
Per Capita Beginning Fund Balance:	$318	$24,836	$493
Revenue Collected During FY 14:	$172,775	$369,367	$116,057
Expenditures During FY 14:	$167,254	$363,149	$110,784
Per Capita Revenue:	$203	$93,141	$321
Per Capita Expenditures:	$197	$94,207	$304
Revenues over (under) Expenditures:	$5,521	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	165.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	$275,963	$351,006	$180,864
Per Capita Ending Fund Balance:	$325	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$6,978	$6,426	$
Total Unreserved Funds:	$268,985	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$350,000	$609,493	$29,815
Per Capita Debt:	$412	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$596,208	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$701	$79,092	$947
Revenue Collected During FY 14:	$146,553	$321,951	$89,373
Expenditures During FY 14:	$174,372	$319,515	$97,232
Per Capita Revenue:	$172	$78,578	$229
Per Capita Expenditures:	$205	$76,774	$261
Operating Income (loss):	-$27,819	$2,436	$
Ratio of Retained Earnings to Expenditures:	280.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$488,389	$893,250	$392,538
Per Capita Ending Retained Earnings:	$575	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ransom Village

Unit Code: 050/090/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$291,585
Equalized Assessed Valuation:	$5,098,221
Population:	425
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$14,146

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,407	$332,008	$170,045
Per Capita Beginning Fund Balance:	$114	$24,836	$493
Revenue Collected During FY 14:	$141,888	$369,367	$116,057
Expenditures During FY 14:	$72,663	$363,149	$110,784
Per Capita Revenue:	$334	$93,141	$321
Per Capita Expenditures:	$171	$94,207	$304
Revenues over (under) Expenditures:	$69,225	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	126.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$92,112	$351,006	$180,864
Per Capita Ending Fund Balance:	$217	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$96,316	$123,269	$26,022
Total Unrestricted Net Assets:	-$4,204	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$57,000	$609,493	$29,815
Per Capita Debt:	$134	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,551	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$62	$79,092	$947
Revenue Collected During FY 14:	$76,717	$321,951	$89,373
Expenditures During FY 14:	$129,504	$319,515	$97,232
Per Capita Revenue:	$181	$78,578	$229
Per Capita Expenditures:	$305	$76,774	$261
Operating Income (loss):	-$52,787	$2,436	$
Ratio of Retained Earnings to Expenditures:	1.62%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,094	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rantoul Village

Unit Code: 010/080/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$40,507,276
Equalized Assessed Valuation:	$89,564,316
Population:	12,941
Employees:	
Full Time:	126
Part Time:	161
Salaries Paid:	$7,471,381

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,276,787	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$717	$605	$440
Revenue Collected During FY 14:	$10,170,642	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,754,776	$5,491,101	$2,627,902
Per Capita Revenue:	$786	$812	$637
Per Capita Expenditures:	$754	$769	$619
Revenues over (under) Expenditures:	$415,866	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	99.37%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,693,086	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$749	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$82,875	$1,648,859	$607,219
Total Unrestricted Net Assets:	$10,765,385	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,577,699	$8,931,204	$2,656,302
Per Capita Debt:	$1,436	$1,369	$683
General Obligation Debt over EAV:	18.72%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$97,335,444	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$7,521	$1,598	$1,215
Revenue Collected During FY 14:	$24,590,781	$2,867,651	$1,249,280
Expenditures During FY 14:	$22,852,001	$2,739,346	$1,190,005
Per Capita Revenue:	$1,900	$478	$340
Per Capita Expenditures:	$1,766	$457	$327
Operating Income (loss):	$1,738,780	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	418.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$95,579,641	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$7,386	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rapids City Village

Unit Code: 081/065/32 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,132,727
Equalized Assessed Valuation:	$24,186,430
Population:	959
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$170,517

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$443,377	$332,008	$170,045
Per Capita Beginning Fund Balance:	$462	$24,836	$493
Revenue Collected During FY 14:	$485,883	$369,367	$116,057
Expenditures During FY 14:	$472,658	$363,149	$110,784
Per Capita Revenue:	$507	$93,141	$321
Per Capita Expenditures:	$493	$94,207	$304
Revenues over (under) Expenditures:	$13,225	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	99.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	$468,602	$351,006	$180,864
Per Capita Ending Fund Balance:	$489	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$127,065	$6,426	$
Total Unreserved Funds:	$341,537	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$127,065	$123,269	$26,022
Total Unrestricted Net Assets:	$341,486	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$345,847	$609,493	$29,815
Per Capita Debt:	$361	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,140,128	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,232	$79,092	$947
Revenue Collected During FY 14:	$433,395	$321,951	$89,373
Expenditures During FY 14:	$411,777	$319,515	$97,232
Per Capita Revenue:	$452	$78,578	$229
Per Capita Expenditures:	$429	$76,774	$261
Operating Income (loss):	$21,618	$2,436	$
Ratio of Retained Earnings to Expenditures:	522.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,149,746	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,242	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Raritan Village

Unit Code: 036/040/32 **County:** Henderson

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $100,000

Equalized Assessed Valuation: $730,630

Population: 138

Employees:

Full Time:

Part Time: 11

Salaries Paid: $9,163

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$155,539	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,127	$24,836	$493
Revenue Collected During FY 14:	$54,286	$369,367	$116,057
Expenditures During FY 14:	$39,174	$363,149	$110,784
Per Capita Revenue:	$393	$93,141	$321
Per Capita Expenditures:	$284	$94,207	$304
Revenues over (under) Expenditures:	$15,112	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	436.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$171,036	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,239	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,253	$123,269	$26,022
Total Unrestricted Net Assets:	$148,783	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$442,069	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,203	$79,092	$947
Revenue Collected During FY 14:	$23,647	$321,951	$89,373
Expenditures During FY 14:	$26,937	$319,515	$97,232
Per Capita Revenue:	$171	$78,578	$229
Per Capita Expenditures:	$195	$76,774	$261
Operating Income (loss):	-$3,290	$2,436	$
Ratio of Retained Earnings to Expenditures:	1627.48%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$438,394	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,177	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Raymond Village

Unit Code: 068/070/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,148,700
Equalized Assessed Valuation:	$11,836,507
Population:	1,006
Employees:	
Full Time:	5
Part Time:	17
Salaries Paid:	$266,026

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$938,782	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$933	$605	$440
Revenue Collected During FY 14:	$416,628	$5,702,258	$2,724,997
Expenditures During FY 14:	$322,492	$5,491,101	$2,627,902
Per Capita Revenue:	$414	$812	$637
Per Capita Expenditures:	$321	$769	$619
Revenues over (under) Expenditures:	$94,136	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	320.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,032,918	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,027	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,733	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,017,185	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,195,766	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,189	$1,598	$1,215
Revenue Collected During FY 14:	$429,777	$2,867,651	$1,249,280
Expenditures During FY 14:	$504,725	$2,739,346	$1,190,005
Per Capita Revenue:	$427	$478	$340
Per Capita Expenditures:	$502	$457	$327
Operating Income (loss):	-$74,948	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	222.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,120,818	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,114	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Red Bud City

Unit Code: 079/050/30 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$10,189,474
Equalized Assessed Valuation:	$65,848,025
Population:	3,700
Employees:	
Full Time:	47
Part Time:	
Salaries Paid:	$1,511,072

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,440,251	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,200	$605	$440
Revenue Collected During FY 14:	$2,385,922	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,997,051	$5,491,101	$2,627,902
Per Capita Revenue:	$645	$812	$637
Per Capita Expenditures:	$540	$769	$619
Revenues over (under) Expenditures:	$388,871	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	241.81%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,829,122	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,305	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,470,895	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,246,422	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$884,081	$8,931,204	$2,656,302
Per Capita Debt:	$239	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,437,001	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,361	$1,598	$1,215
Revenue Collected During FY 14:	$8,274,280	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,192,423	$2,739,346	$1,190,005
Per Capita Revenue:	$2,236	$478	$340
Per Capita Expenditures:	$2,214	$457	$327
Operating Income (loss):	$81,857	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	152.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$12,518,858	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,383	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reddick Village

Unit Code: 046/080/32 **County:** Kankakee

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$1,050,000
Equalized Assessed Valuation:	$1,992,201
Population:	210
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$12,778

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$233,182	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,110	$24,836	$493
Revenue Collected During FY 14:	$43,924	$369,367	$116,057
Expenditures During FY 14:	$96,242	$363,149	$110,784
Per Capita Revenue:	$209	$93,141	$321
Per Capita Expenditures:	$458	$94,207	$304
Revenues over (under) Expenditures:	-$52,318	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	187.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$180,864	$351,006	$180,864
Per Capita Ending Fund Balance:	$861	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$226,412	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Redmon Village

Unit Code: 023/040/32 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$53,079
Equalized Assessed Valuation:	$800,346
Population:	205
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$8,056

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$53,811	$332,008	$170,045
Per Capita Beginning Fund Balance:	$262	$24,836	$493
Revenue Collected During FY 14:	$29,888	$369,367	$116,057
Expenditures During FY 14:	$39,696	$363,149	$110,784
Per Capita Revenue:	$146	$93,141	$321
Per Capita Expenditures:	$194	$94,207	$304
Revenues over (under) Expenditures:	-$9,808	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	116.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,315	$351,006	$180,864
Per Capita Ending Fund Balance:	$226	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$15,575	$6,426	$
Total Unreserved Funds:	$30,740	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$6,818	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$33	$79,092	$947
Revenue Collected During FY 14:	$2	$321,951	$89,373
Expenditures During FY 14:	$1	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$1	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reynolds Village

Unit Code: 081/070/32 **County:** Rock Island

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $471,750

Equalized Assessed Valuation: $7,306,248

Population: 539

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $66,820

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$232,134	$332,008	$170,045
Per Capita Beginning Fund Balance:	$431	$24,836	$493
Revenue Collected During FY 14:	$148,132	$369,367	$116,057
Expenditures During FY 14:	$159,220	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$295	$94,207	$304
Revenues over (under) Expenditures:	-$11,088	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	138.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$221,046	$351,006	$180,864
Per Capita Ending Fund Balance:	$410	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,128	$123,269	$26,022
Total Unrestricted Net Assets:	$188,918	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$923,055	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,713	$79,092	$947
Revenue Collected During FY 14:	$145,601	$321,951	$89,373
Expenditures During FY 14:	$151,863	$319,515	$97,232
Per Capita Revenue:	$270	$78,578	$229
Per Capita Expenditures:	$282	$76,774	$261
Operating Income (loss):	-$6,262	$2,436	$
Ratio of Retained Earnings to Expenditures:	603.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$916,793	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,701	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Richmond Village

Unit Code: 063/095/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,756,413
Equalized Assessed Valuation:	$45,690,183
Population:	1,874
Employees:	
Full Time:	8
Part Time:	21
Salaries Paid:	$654,336

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$751,778	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$401	$605	$440
Revenue Collected During FY 14:	$1,742,351	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,222,874	$5,491,101	$2,627,902
Per Capita Revenue:	$930	$812	$637
Per Capita Expenditures:	$653	$769	$619
Revenues over (under) Expenditures:	$519,477	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	103.96%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,271,255	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$678	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$243,270	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,021,794	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,519,084	$8,931,204	$2,656,302
Per Capita Debt:	$4,012	$1,369	$683
General Obligation Debt over EAV:	1.36%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,387,701	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,409	$1,598	$1,215
Revenue Collected During FY 14:	$1,026,617	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,251,849	$2,739,346	$1,190,005
Per Capita Revenue:	$548	$478	$340
Per Capita Expenditures:	$668	$457	$327
Operating Income (loss):	-$225,232	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	497.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,224,677	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,322	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Richton Park Village

Unit Code: 016/470/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,747,489
Equalized Assessed Valuation:	$148,673,603
Population:	13,765
Employees:	
Full Time:	80
Part Time:	105
Salaries Paid:	$5,850,693

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,810,241	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$132	$605	$440
Revenue Collected During FY 14:	$8,690,892	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,214,497	$5,491,101	$2,627,902
Per Capita Revenue:	$631	$812	$637
Per Capita Expenditures:	$669	$769	$619
Revenues over (under) Expenditures:	-$523,605	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	13.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,203,839	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$87	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$1,030,173	$35,498	$
Total Unreserved Funds:	$173,666	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,941,827	$8,931,204	$2,656,302
Per Capita Debt:	$359	$1,369	$683
General Obligation Debt over EAV:	2.43%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,384,463	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$754	$1,598	$1,215
Revenue Collected During FY 14:	$4,631,829	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,279,719	$2,739,346	$1,190,005
Per Capita Revenue:	$336	$478	$340
Per Capita Expenditures:	$311	$457	$327
Operating Income (loss):	$352,110	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	250.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,736,573	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$780	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Richview Village

Unit Code: 095/055/32 **County:** Washington

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $440,670

Equalized Assessed Valuation: $2,001,382

Population: 253

Employees:

Full Time:

Part Time: 11

Salaries Paid: $28,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$58,978	$332,008	$170,045
Per Capita Beginning Fund Balance:	$233	$24,836	$493
Revenue Collected During FY 14:	$90,938	$369,367	$116,057
Expenditures During FY 14:	$95,123	$363,149	$110,784
Per Capita Revenue:	$359	$93,141	$321
Per Capita Expenditures:	$376	$94,207	$304
Revenues over (under) Expenditures:	-$4,185	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	57.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$54,793	$351,006	$180,864
Per Capita Ending Fund Balance:	$217	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,239	$123,269	$26,022
Total Unrestricted Net Assets:	$44,554	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$593,000	$609,493	$29,815
Per Capita Debt:	$2,344	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,737,429	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$6,867	$79,092	$947
Revenue Collected During FY 14:	$153,545	$321,951	$89,373
Expenditures During FY 14:	$200,574	$319,515	$97,232
Per Capita Revenue:	$607	$78,578	$229
Per Capita Expenditures:	$793	$76,774	$261
Operating Income (loss):	-$47,029	$2,436	$
Ratio of Retained Earnings to Expenditures:	842.78%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,690,400	$893,250	$392,538
Per Capita Ending Retained Earnings:	$6,681	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridge Farm Village

Unit Code: 092/085/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$601,818
Equalized Assessed Valuation:	$4,496,594
Population:	882
Employees:	
Full Time:	4
Part Time:	19
Salaries Paid:	$170,312

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$404,112	$332,008	$170,045
Per Capita Beginning Fund Balance:	$458	$24,836	$493
Revenue Collected During FY 14:	$288,387	$369,367	$116,057
Expenditures During FY 14:	$272,048	$363,149	$110,784
Per Capita Revenue:	$327	$93,141	$321
Per Capita Expenditures:	$308	$94,207	$304
Revenues over (under) Expenditures:	$16,339	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	154.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$420,451	$351,006	$180,864
Per Capita Ending Fund Balance:	$477	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$206,876	$123,269	$26,022
Total Unrestricted Net Assets:	$213,575	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$170,121	$609,493	$29,815
Per Capita Debt:	$193	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,599,981	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,814	$79,092	$947
Revenue Collected During FY 14:	$284,538	$321,951	$89,373
Expenditures During FY 14:	$333,023	$319,515	$97,232
Per Capita Revenue:	$323	$78,578	$229
Per Capita Expenditures:	$378	$76,774	$261
Operating Income (loss):	-$48,485	$2,436	$
Ratio of Retained Earnings to Expenditures:	465.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,551,496	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,759	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridgway Village

Unit Code: 030/035/32 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$656,620
Equalized Assessed Valuation:	$4,944,787
Population:	869
Employees:	
Full Time:	5
Part Time:	4
Salaries Paid:	$169,677

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,552,749	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,787	$24,836	$493
Revenue Collected During FY 14:	$533,260	$369,367	$116,057
Expenditures During FY 14:	$655,533	$363,149	$110,784
Per Capita Revenue:	$614	$93,141	$321
Per Capita Expenditures:	$754	$94,207	$304
Revenues over (under) Expenditures:	-$122,273	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	221.80%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,453,985	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,673	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$150,028	$123,269	$26,022
Total Unrestricted Net Assets:	$234,811	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,190,461	$609,493	$29,815
Per Capita Debt:	$1,370	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,295,910	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,491	$79,092	$947
Revenue Collected During FY 14:	$323,579	$321,951	$89,373
Expenditures During FY 14:	$389,752	$319,515	$97,232
Per Capita Revenue:	$372	$78,578	$229
Per Capita Expenditures:	$449	$76,774	$261
Operating Income (loss):	-$66,173	$2,436	$
Ratio of Retained Earnings to Expenditures:	315.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,231,153	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,417	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridott Village

Unit Code: 089/050/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$32,086
Equalized Assessed Valuation:	$864,622
Population:	164
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$3,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$126,041	$332,008	$170,045
Per Capita Beginning Fund Balance:	$769	$24,836	$493
Revenue Collected During FY 14:	$32,009	$369,367	$116,057
Expenditures During FY 14:	$32,086	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$196	$94,207	$304
Revenues over (under) Expenditures:	-$77	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	392.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$125,964	$351,006	$180,864
Per Capita Ending Fund Balance:	$768	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$12,282	$6,426	$
Total Unreserved Funds:	$118,206	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ringwood Village

Unit Code: 063/094/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,276,550
Equalized Assessed Valuation:	$29,789,106
Population:	820
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$38,747

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$517,958	$332,008	$170,045
Per Capita Beginning Fund Balance:	$632	$24,836	$493
Revenue Collected During FY 14:	$571,944	$369,367	$116,057
Expenditures During FY 14:	$239,931	$363,149	$110,784
Per Capita Revenue:	$697	$93,141	$321
Per Capita Expenditures:	$293	$94,207	$304
Revenues over (under) Expenditures:	$332,013	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	354.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$849,971	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,037	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,207	$123,269	$26,022
Total Unrestricted Net Assets:	$823,764	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rio Village

Unit Code: 048/050/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$131,661
Equalized Assessed Valuation:	$1,749,390
Population:	233
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$9,665

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$232,909	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,000	$24,836	$493
Revenue Collected During FY 14:	$47,684	$369,367	$116,057
Expenditures During FY 14:	$42,896	$363,149	$110,784
Per Capita Revenue:	$205	$93,141	$321
Per Capita Expenditures:	$184	$94,207	$304
Revenues over (under) Expenditures:	$4,788	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	530.62%	257.35%	167.68%
Ending Fund Balance for FY 14:	$227,616	$351,006	$180,864
Per Capita Ending Fund Balance:	$977	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,562	$123,269	$26,022
Total Unrestricted Net Assets:	$184,054	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$37,000	$609,493	$29,815
Per Capita Debt:	$159	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$225,202	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$967	$79,092	$947
Revenue Collected During FY 14:	$35,498	$321,951	$89,373
Expenditures During FY 14:	$44,947	$319,515	$97,232
Per Capita Revenue:	$152	$78,578	$229
Per Capita Expenditures:	$193	$76,774	$261
Operating Income (loss):	-$9,449	$2,436	$
Ratio of Retained Earnings to Expenditures:	502.45%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$225,834	$893,250	$392,538
Per Capita Ending Retained Earnings:	$969	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ripley Village

Unit Code: 005/020/32 **County:** Brown

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$58,150
Equalized Assessed Valuation:	$318,065
Population:	86
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$3,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,548	$332,008	$170,045
Per Capita Beginning Fund Balance:	$785	$24,836	$493
Revenue Collected During FY 14:	$64,145	$369,367	$116,057
Expenditures During FY 14:	$51,388	$363,149	$110,784
Per Capita Revenue:	$746	$93,141	$321
Per Capita Expenditures:	$598	$94,207	$304
Revenues over (under) Expenditures:	$12,757	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	156.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$80,305	$351,006	$180,864
Per Capita Ending Fund Balance:	$934	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$80,305	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: River Forest Village

Unit Code: 016/480/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,570,947
Equalized Assessed Valuation:	$493,186,293
Population:	11,172
Employees:	
Full Time:	73
Part Time:	4
Salaries Paid:	$6,860,684

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,048,918	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$720	$605	$440
Revenue Collected During FY 14:	$15,518,196	$5,702,258	$2,724,997
Expenditures During FY 14:	$13,682,936	$5,491,101	$2,627,902
Per Capita Revenue:	$1,389	$812	$637
Per Capita Expenditures:	$1,225	$769	$619
Revenues over (under) Expenditures:	$1,835,260	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.61%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,839,871	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$791	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,843,897	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,293,650	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,514,522	$8,931,204	$2,656,302
Per Capita Debt:	$315	$1,369	$683
General Obligation Debt over EAV:	0.26%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,203,724	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$555	$1,598	$1,215
Revenue Collected During FY 14:	$3,808,778	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,270,763	$2,739,346	$1,190,005
Per Capita Revenue:	$341	$478	$340
Per Capita Expenditures:	$293	$457	$327
Operating Income (loss):	$538,015	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	206.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,741,739	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$603	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: River Grove Village

Unit Code: 016/485/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,383,375
Equalized Assessed Valuation:	$183,891,814
Population:	10,668
Employees:	
Full Time:	43
Part Time:	161
Salaries Paid:	$4,830,044

Blended Component Units

Number Submitted = 1

River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,291,234	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$965	$605	$440
Revenue Collected During FY 14:	$10,286,522	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,647,827	$5,491,101	$2,627,902
Per Capita Revenue:	$964	$812	$637
Per Capita Expenditures:	$1,092	$769	$619
Revenues over (under) Expenditures:	-$1,361,305	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	79.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,286,609	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$871	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,465,725	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$20,132,638	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,271,843	$8,931,204	$2,656,302
Per Capita Debt:	$1,994	$1,369	$683
General Obligation Debt over EAV:	9.65%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,503,709	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$328	$1,598	$1,215
Revenue Collected During FY 14:	$1,930,207	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,115,294	$2,739,346	$1,190,005
Per Capita Revenue:	$181	$478	$340
Per Capita Expenditures:	$198	$457	$327
Operating Income (loss):	-$185,087	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	156.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,315,559	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$311	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverdale Village

Unit Code: 016/475/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,215,942
Equalized Assessed Valuation:	$87,669,228
Population:	13,549
Employees:	
Full Time:	82
Part Time:	15
Salaries Paid:	$6,493,634

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,565,380	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$485	$605	$440
Revenue Collected During FY 14:	$13,527,666	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,467,161	$5,491,101	$2,627,902
Per Capita Revenue:	$998	$812	$637
Per Capita Expenditures:	$1,142	$769	$619
Revenues over (under) Expenditures:	-$1,939,495	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	29.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,524,656	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$334	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,390,614	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$24,434,800	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,122,467	$8,931,204	$2,656,302
Per Capita Debt:	$2,592	$1,369	$683
General Obligation Debt over EAV:	16.45%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,814,782	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$282	$1,598	$1,215
Revenue Collected During FY 14:	$4,414,414	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,462,075	$2,739,346	$1,190,005
Per Capita Revenue:	$326	$478	$340
Per Capita Expenditures:	$329	$457	$327
Operating Income (loss):	-$47,661	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	84.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,767,121	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$278	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverside Village

Unit Code: 016/490/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,331,916
Equalized Assessed Valuation:	$280,933,670
Population:	8,875
Employees:	
Full Time:	46
Part Time:	80
Salaries Paid:	$4,416,786

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,516,335	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$847	$605	$440
Revenue Collected During FY 14:	$9,565,427	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,941,081	$5,491,101	$2,627,902
Per Capita Revenue:	$1,078	$812	$637
Per Capita Expenditures:	$1,007	$769	$619
Revenues over (under) Expenditures:	$624,346	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	75.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,718,681	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$757	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$4,450,085	$35,498	$
Total Unreserved Funds:	$2,268,596	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,876,169	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,235,125	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,475,622	$8,931,204	$2,656,302
Per Capita Debt:	$730	$1,369	$683
General Obligation Debt over EAV:	1.74%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$14,766,068	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,664	$1,598	$1,215
Revenue Collected During FY 14:	$2,959,251	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,721,706	$2,739,346	$1,190,005
Per Capita Revenue:	$333	$478	$340
Per Capita Expenditures:	$307	$457	$327
Operating Income (loss):	$237,545	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	551.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,003,613	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,691	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverton Village

Unit Code: 083/095/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,232,950
Equalized Assessed Valuation:	$39,241,877
Population:	3,455
Employees:	
Full Time:	23
Part Time:	4
Salaries Paid:	$1,248,103

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$621,115	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$180	$605	$440
Revenue Collected During FY 14:	$1,065,287	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,377,673	$5,491,101	$2,627,902
Per Capita Revenue:	$308	$812	$637
Per Capita Expenditures:	$399	$769	$619
Revenues over (under) Expenditures:	-$312,386	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	36.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$504,192	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$146	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$504,192	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$295,000	$8,931,204	$2,656,302
Per Capita Debt:	$85	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,567,815	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,901	$1,598	$1,215
Revenue Collected During FY 14:	$5,487,741	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,845,510	$2,739,346	$1,190,005
Per Capita Revenue:	$1,588	$478	$340
Per Capita Expenditures:	$1,402	$457	$327
Operating Income (loss):	$642,231	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	144.76%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,014,583	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,030	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverwoods Village

Unit Code: 049/155/32 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$16,557,771
Equalized Assessed Valuation:	$333,332,068
Population:	3,770
Employees:	
Full Time:	10
Part Time:	11
Salaries Paid:	$1,280,141

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,438,296	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$3,299	$605	$440
Revenue Collected During FY 14:	$3,710,402	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,390,101	$5,491,101	$2,627,902
Per Capita Revenue:	$984	$812	$637
Per Capita Expenditures:	$899	$769	$619
Revenues over (under) Expenditures:	$320,301	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	370.45%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,558,597	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$3,331	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,144,941	$1,648,859	$607,219
Total Unrestricted Net Assets:	$11,827,995	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,656,505	$8,931,204	$2,656,302
Per Capita Debt:	$439	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,912,163	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,690	$1,598	$1,215
Revenue Collected During FY 14:	$891,376	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,300,720	$2,739,346	$1,190,005
Per Capita Revenue:	$236	$478	$340
Per Capita Expenditures:	$345	$457	$327
Operating Income (loss):	-$409,344	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1053.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$13,702,819	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,635	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roanoke Village

Unit Code: 102/060/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,679,300
Equalized Assessed Valuation:	$27,643,002
Population:	2,065
Employees:	
Full Time:	5
Part Time:	20
Salaries Paid:	$329,151

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,905,140	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$923	$605	$440
Revenue Collected During FY 14:	$1,115,107	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,277,261	$5,491,101	$2,627,902
Per Capita Revenue:	$540	$812	$637
Per Capita Expenditures:	$619	$769	$619
Revenues over (under) Expenditures:	-$162,154	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	146.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,876,268	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$909	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,376	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,997,470	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,753,884	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,818	$1,598	$1,215
Revenue Collected During FY 14:	$525,717	$2,867,651	$1,249,280
Expenditures During FY 14:	$477,641	$2,739,346	$1,190,005
Per Capita Revenue:	$255	$478	$340
Per Capita Expenditures:	$231	$457	$327
Operating Income (loss):	$48,076	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	800.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,821,770	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,851	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Robbins Village

Unit Code: 016/495/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,141,868
Equalized Assessed Valuation:	$40,223,837
Population:	5,441
Employees:	
Full Time:	30
Part Time:	54
Salaries Paid:	$2,016,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$719,212	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$132	$605	$440
Revenue Collected During FY 14:	$4,793,631	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,512,589	$5,491,101	$2,627,902
Per Capita Revenue:	$881	$812	$637
Per Capita Expenditures:	$829	$769	$619
Revenues over (under) Expenditures:	$281,042	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-9.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$438,170	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$81	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$933,888	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$3,543,980	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,140,104	$8,931,204	$2,656,302
Per Capita Debt:	$2,415	$1,369	$683
General Obligation Debt over EAV:	0.44%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,588,547	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$292	$1,598	$1,215
Revenue Collected During FY 14:	$1,358,306	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,812,194	$2,739,346	$1,190,005
Per Capita Revenue:	$250	$478	$340
Per Capita Expenditures:	$333	$457	$327
Operating Income (loss):	-$453,888	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	62.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,134,659	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$209	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Roberts Village

Unit Code: 027/045/32 **County:** Ford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$503,045
Equalized Assessed Valuation:	$2,408,889
Population:	362
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$56,139

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$196,048	$332,008	$170,045
Per Capita Beginning Fund Balance:	$542	$24,836	$493
Revenue Collected During FY 14:	$188,036	$369,367	$116,057
Expenditures During FY 14:	$155,659	$363,149	$110,784
Per Capita Revenue:	$519	$93,141	$321
Per Capita Expenditures:	$430	$94,207	$304
Revenues over (under) Expenditures:	$32,377	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	146.75%	257.35%	167.68%
Ending Fund Balance for FY 14:	$228,425	$351,006	$180,864
Per Capita Ending Fund Balance:	$631	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,830	$123,269	$26,022
Total Unrestricted Net Assets:	$203,597	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$411,076	$609,493	$29,815
Per Capita Debt:	$1,136	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$191,705	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$530	$79,092	$947
Revenue Collected During FY 14:	$112,272	$321,951	$89,373
Expenditures During FY 14:	$75,506	$319,515	$97,232
Per Capita Revenue:	$310	$78,578	$229
Per Capita Expenditures:	$209	$76,774	$261
Operating Income (loss):	$36,766	$2,436	$
Ratio of Retained Earnings to Expenditures:	302.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$228,471	$893,250	$392,538
Per Capita Ending Retained Earnings:	$631	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Robinson City

Unit Code: 017/030/30 **County:** Crawford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,974,764
Equalized Assessed Valuation:	$71,467,721
Population:	7,713
Employees:	
Full Time:	33
Part Time:	81
Salaries Paid:	$2,021,033

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,719,311	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$353	$605	$440
Revenue Collected During FY 14:	$5,736,027	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,223,836	$5,491,101	$2,627,902
Per Capita Revenue:	$744	$812	$637
Per Capita Expenditures:	$677	$769	$619
Revenues over (under) Expenditures:	$512,191	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	62.88%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,284,502	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$426	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,490,692	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,793,808	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,408,009	$8,931,204	$2,656,302
Per Capita Debt:	$831	$1,369	$683
General Obligation Debt over EAV:	8.89%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,606,993	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$857	$1,598	$1,215
Revenue Collected During FY 14:	$1,094,173	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,216,563	$2,739,346	$1,190,005
Per Capita Revenue:	$142	$478	$340
Per Capita Expenditures:	$158	$457	$327
Operating Income (loss):	-$122,390	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	519.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,325,347	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$820	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rochelle City

Unit Code: 071/055/30 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$73,389,793
Equalized Assessed Valuation:	$215,682,064
Population:	9,574
Employees:	
Full Time:	116
Part Time:	49
Salaries Paid:	$7,887,402

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,829,658	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$191	$605	$440
Revenue Collected During FY 14:	$8,035,913	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,881,293	$5,491,101	$2,627,902
Per Capita Revenue:	$839	$812	$637
Per Capita Expenditures:	$1,345	$769	$619
Revenues over (under) Expenditures:	-$4,845,380	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	18.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,324,068	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$243	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,601,692	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$955,731	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,103,247	$8,931,204	$2,656,302
Per Capita Debt:	$2,309	$1,369	$683
General Obligation Debt over EAV:	3.55%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$84,146,547	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$8,789	$1,598	$1,215
Revenue Collected During FY 14:	$40,540,377	$2,867,651	$1,249,280
Expenditures During FY 14:	$37,990,442	$2,739,346	$1,190,005
Per Capita Revenue:	$4,234	$478	$340
Per Capita Expenditures:	$3,968	$457	$327
Operating Income (loss):	$2,549,935	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	227.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$86,604,737	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$9,046	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rochester Village

Unit Code: 083/100/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,513,625
Equalized Assessed Valuation:	$81,518,431
Population:	3,689
Employees:	
Full Time:	14
Part Time:	3
Salaries Paid:	$811,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$748,153	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$203	$605	$440
Revenue Collected During FY 14:	$1,476,351	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,310,542	$5,491,101	$2,627,902
Per Capita Revenue:	$400	$812	$637
Per Capita Expenditures:	$355	$769	$619
Revenues over (under) Expenditures:	$165,809	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$436,363	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$118	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$132,048	$1,648,859	$607,219
Total Unrestricted Net Assets:	$408,609	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,833,712	$8,931,204	$2,656,302
Per Capita Debt:	$497	$1,369	$683
General Obligation Debt over EAV:	2.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,386,644	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,189	$1,598	$1,215
Revenue Collected During FY 14:	$1,541,092	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,520,350	$2,739,346	$1,190,005
Per Capita Revenue:	$418	$478	$340
Per Capita Expenditures:	$412	$457	$327
Operating Income (loss):	$20,742	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	337.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,137,454	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,393	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rock City Village

Unit Code: 089/055/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$121,070
Equalized Assessed Valuation:	$3,619,578
Population:	314
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$12,277

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$269,223	$332,008	$170,045
Per Capita Beginning Fund Balance:	$857	$24,836	$493
Revenue Collected During FY 14:	$68,234	$369,367	$116,057
Expenditures During FY 14:	$53,265	$363,149	$110,784
Per Capita Revenue:	$217	$93,141	$321
Per Capita Expenditures:	$170	$94,207	$304
Revenues over (under) Expenditures:	$14,969	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	528.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	$281,609	$351,006	$180,864
Per Capita Ending Fund Balance:	$897	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$61,601	$123,269	$26,022
Total Unrestricted Net Assets:	$220,008	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$732,902	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,334	$79,092	$947
Revenue Collected During FY 14:	$78,105	$321,951	$89,373
Expenditures During FY 14:	$75,664	$319,515	$97,232
Per Capita Revenue:	$249	$78,578	$229
Per Capita Expenditures:	$241	$76,774	$261
Operating Income (loss):	$2,441	$2,436	$
Ratio of Retained Earnings to Expenditures:	975.27%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$737,926	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,350	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rock Falls City

Unit Code: 098/050/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,654,286
Equalized Assessed Valuation:	$74,977,533
Population:	9,139
Employees:	
Full Time:	80
Part Time:	25
Salaries Paid:	$4,512,449

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,194,690	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$240	$605	$440
Revenue Collected During FY 14:	$6,231,102	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,027,849	$5,491,101	$2,627,902
Per Capita Revenue:	$682	$812	$637
Per Capita Expenditures:	$769	$769	$619
Revenues over (under) Expenditures:	-$796,747	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	27.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,899,625	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$208	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$686,059	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,269,476	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,607,831	$8,931,204	$2,656,302
Per Capita Debt:	$2,255	$1,369	$683
General Obligation Debt over EAV:	1.93%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$45,892,988	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,022	$1,598	$1,215
Revenue Collected During FY 14:	$14,787,129	$2,867,651	$1,249,280
Expenditures During FY 14:	$13,479,159	$2,739,346	$1,190,005
Per Capita Revenue:	$1,618	$478	$340
Per Capita Expenditures:	$1,475	$457	$327
Operating Income (loss):	$1,307,970	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	347.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$46,881,394	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$5,130	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Rock Island City

Unit Code: 081/075/30 **County:** Rock Island

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$305,411,643
Equalized Assessed Valuation:	$448,044,128
Population:	39,018
Employees:	
Full Time:	468
Part Time:	
Salaries Paid:	$37,429,101

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$29,465,669	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$755	$513	$441
Revenue Collected During FY 14:	$90,696,645	$53,021,753	$40,071,062
Expenditures During FY 14:	$92,682,282	$50,940,085	$39,626,744
Per Capita Revenue:	$2,324	$1,047	$1,013
Per Capita Expenditures:	$2,375	$1,008	$967
Revenues over (under) Expenditures:	-$1,985,637	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	32.39%	54.88%	52.77%
Ending Fund Balance for FY 14:	$30,016,666	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$769	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,767,261	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$21,823,839	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$118,668,624	$81,108,167	$55,205,755
Per Capita Debt:	$3,041	$1,521	$1,337
General Obligation Debt over EAV:	14.31%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$47,151,562	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,208	$1,355	$1,126
Revenue Collected During FY 14:	$37,619,087	$22,088,329	$13,107,976
Expenditures During FY 14:	$35,947,593	$21,127,660	$12,128,269
Per Capita Revenue:	$964	$418	$307
Per Capita Expenditures:	$921	$399	$297
Operating Income (loss):	$1,671,494	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	137.95%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$49,587,910	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,271	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rockbridge Village

Unit Code: 031/035/32 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$105,084
Equalized Assessed Valuation:	$1,180,607
Population:	169
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$12,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$362,694	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,146	$24,836	$493
Revenue Collected During FY 14:	$77,683	$369,367	$116,057
Expenditures During FY 14:	$80,517	$363,149	$110,784
Per Capita Revenue:	$460	$93,141	$321
Per Capita Expenditures:	$476	$94,207	$304
Revenues over (under) Expenditures:	-$2,834	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	444.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$357,894	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,118	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,110	$123,269	$26,022
Total Unrestricted Net Assets:	$325,784	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$398,769	$609,493	$29,815
Per Capita Debt:	$2,360	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,526,130	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$14,948	$79,092	$947
Revenue Collected During FY 14:	$105,191	$321,951	$89,373
Expenditures During FY 14:	$133,906	$319,515	$97,232
Per Capita Revenue:	$622	$78,578	$229
Per Capita Expenditures:	$792	$76,774	$261
Operating Income (loss):	-$28,715	$2,436	$
Ratio of Retained Earnings to Expenditures:	1866.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,499,381	$893,250	$392,538
Per Capita Ending Retained Earnings:	$14,789	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rockdale Village

Unit Code: 099/105/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,975,500
Equalized Assessed Valuation:	$43,289,693
Population:	1,957
Employees:	
Full Time:	9
Part Time:	8
Salaries Paid:	$630,959

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$906,388	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$463	$605	$440
Revenue Collected During FY 14:	$1,970,970	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,386,011	$5,491,101	$2,627,902
Per Capita Revenue:	$1,007	$812	$637
Per Capita Expenditures:	$708	$769	$619
Revenues over (under) Expenditures:	$584,959	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,491,347	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$762	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$551,492	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,160,668	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,528,388	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,825	$1,598	$1,215
Revenue Collected During FY 14:	$1,362,411	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,180,787	$2,739,346	$1,190,005
Per Capita Revenue:	$696	$478	$340
Per Capita Expenditures:	$603	$457	$327
Operating Income (loss):	$181,624	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	579.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,842,226	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,496	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Rockford City

Unit Code: 101/035/30 **County:** Winnebago

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$400,517,504
Equalized Assessed Valuation:	$1,452,025,000
Population:	149,123
Employees:	
Full Time:	1,062
Part Time:	49
Salaries Paid:	$77,301,909

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,960,890	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$375	$513	$441
Revenue Collected During FY 14:	$179,967,327	$53,021,753	$40,071,062
Expenditures During FY 14:	$166,289,640	$50,940,085	$39,626,744
Per Capita Revenue:	$1,207	$1,047	$1,013
Per Capita Expenditures:	$1,115	$1,008	$967
Revenues over (under) Expenditures:	$13,677,687	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	35.55%	54.88%	52.77%
Ending Fund Balance for FY 14:	$59,122,711	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$396	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,711,451	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$965,343	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$179,348,647	$81,108,167	$55,205,755
Per Capita Debt:	$1,203	$1,521	$1,337
General Obligation Debt over EAV:	0.55%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$149,286,123	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,001	$1,355	$1,126
Revenue Collected During FY 14:	$27,685,754	$22,088,329	$13,107,976
Expenditures During FY 14:	$27,066,213	$21,127,660	$12,128,269
Per Capita Revenue:	$186	$418	$307
Per Capita Expenditures:	$182	$399	$297
Operating Income (loss):	$619,541	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	553.63%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$149,845,664	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,005	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rockton Village

Unit Code: 101/040/32 **County:** Winnebago

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,409,047
Equalized Assessed Valuation:	$136,935,839
Population:	7,613
Employees:	
Full Time:	28
Part Time:	15
Salaries Paid:	$1,756,422

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,281,208	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$168	$605	$440
Revenue Collected During FY 14:	$4,920,041	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,700,965	$5,491,101	$2,627,902
Per Capita Revenue:	$646	$812	$637
Per Capita Expenditures:	$749	$769	$619
Revenues over (under) Expenditures:	-$780,924	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	11.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$631,389	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$83	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$778,569	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$147,180	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,135,209	$8,931,204	$2,656,302
Per Capita Debt:	$806	$1,369	$683
General Obligation Debt over EAV:	2.89%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,065,645	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$403	$1,598	$1,215
Revenue Collected During FY 14:	$1,257,676	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,044,629	$2,739,346	$1,190,005
Per Capita Revenue:	$165	$478	$340
Per Capita Expenditures:	$137	$457	$327
Operating Income (loss):	$213,047	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	311.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,253,692	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$427	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rockwood Village

Unit Code: 079/055/32 **County:** Randolph

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$13,750
Equalized Assessed Valuation:	$317,605
Population:	50
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$2,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$98,699	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,974	$24,836	$493
Revenue Collected During FY 14:	$12,693	$369,367	$116,057
Expenditures During FY 14:	$10,237	$363,149	$110,784
Per Capita Revenue:	$254	$93,141	$321
Per Capita Expenditures:	$205	$94,207	$304
Revenues over (under) Expenditures:	$2,456	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	988.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$101,155	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,023	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$101,155	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rolling Meadows City

Unit Code: 016/500/30 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$66,909,835
Equalized Assessed Valuation:	$723,134,295
Population:	24,099
Employees:	
Full Time:	155
Part Time:	19
Salaries Paid:	$16,206,634

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,354,101	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$305	$605	$440
Revenue Collected During FY 14:	$31,179,565	$5,702,258	$2,724,997
Expenditures During FY 14:	$28,514,951	$5,491,101	$2,627,902
Per Capita Revenue:	$1,294	$812	$637
Per Capita Expenditures:	$1,183	$769	$619
Revenues over (under) Expenditures:	$2,664,614	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	32.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,201,252	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$382	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,226,505	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,192,234	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$26,601,325	$8,931,204	$2,656,302
Per Capita Debt:	$1,104	$1,369	$683
General Obligation Debt over EAV:	1.76%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$13,685,474	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$568	$1,598	$1,215
Revenue Collected During FY 14:	$11,929,256	$2,867,651	$1,249,280
Expenditures During FY 14:	$10,678,055	$2,739,346	$1,190,005
Per Capita Revenue:	$495	$478	$340
Per Capita Expenditures:	$443	$457	$327
Operating Income (loss):	$1,251,201	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	139.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$14,936,675	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$620	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Romeoville Village

Unit Code: 099/107/32 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$114,449,050
Equalized Assessed Valuation:	$1,033,551,111
Population:	39,680
Employees:	
Full Time:	209
Part Time:	187
Salaries Paid:	$21,235,994

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,247,145	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$460	$513	$441
Revenue Collected During FY 14:	$47,603,381	$53,021,753	$40,071,062
Expenditures During FY 14:	$41,636,413	$50,940,085	$39,626,744
Per Capita Revenue:	$1,200	$1,047	$1,013
Per Capita Expenditures:	$1,049	$1,008	$967
Revenues over (under) Expenditures:	$5,966,968	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	48.74%	54.88%	52.77%
Ending Fund Balance for FY 14:	$20,292,627	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$511	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,815,450	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$1,024,779	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$140,499,844	$81,108,167	$55,205,755
Per Capita Debt:	$3,541	$1,521	$1,337
General Obligation Debt over EAV:	11.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$99,308,603	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,503	$1,355	$1,126
Revenue Collected During FY 14:	$15,461,947	$22,088,329	$13,107,976
Expenditures During FY 14:	$16,763,602	$21,127,660	$12,128,269
Per Capita Revenue:	$390	$418	$307
Per Capita Expenditures:	$422	$399	$297
Operating Income (loss):	-$1,301,655	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	599.14%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$100,437,231	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$2,531	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roodhouse City

Unit Code: 031/040/30 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,200,704
Equalized Assessed Valuation:	$8,291,183
Population:	1,814
Employees:	
Full Time:	17
Part Time:	20
Salaries Paid:	$761,369

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$478,136	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$264	$605	$440
Revenue Collected During FY 14:	$1,106,996	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,027,469	$5,491,101	$2,627,902
Per Capita Revenue:	$610	$812	$637
Per Capita Expenditures:	$566	$769	$619
Revenues over (under) Expenditures:	$79,527	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	55.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$565,272	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$312	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$444,376	$1,648,859	$607,219
Total Unrestricted Net Assets:	$366,724	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,492,681	$8,931,204	$2,656,302
Per Capita Debt:	$3,579	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,074,538	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,246	$1,598	$1,215
Revenue Collected During FY 14:	$3,297,693	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,875,313	$2,739,346	$1,190,005
Per Capita Revenue:	$1,818	$478	$340
Per Capita Expenditures:	$1,585	$457	$327
Operating Income (loss):	$422,380	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	156.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,489,309	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,475	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roscoe Village

Unit Code: 101/045/32 **County:** Winnebago

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,723,600
Equalized Assessed Valuation:	$192,649,920
Population:	10,680
Employees:	
Full Time:	28
Part Time:	58
Salaries Paid:	$1,562,638

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,483,333	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$326	$605	$440
Revenue Collected During FY 14:	$5,560,751	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,431,841	$5,491,101	$2,627,902
Per Capita Revenue:	$521	$812	$637
Per Capita Expenditures:	$509	$769	$619
Revenues over (under) Expenditures:	$128,910	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,633,293	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$340	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,487,195	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,534,917	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,982,163	$8,931,204	$2,656,302
Per Capita Debt:	$279	$1,369	$683
General Obligation Debt over EAV:	0.04%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rose Hill Village

Unit Code: 040/020/32 **County:** Jasper

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $7,100

Equalized Assessed Valuation: $476,850

Population: 82

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$222,311	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,711	$24,836	$493
Revenue Collected During FY 14:	$15,119	$369,367	$116,057
Expenditures During FY 14:	$6,731	$363,149	$110,784
Per Capita Revenue:	$184	$93,141	$321
Per Capita Expenditures:	$82	$94,207	$304
Revenues over (under) Expenditures:	$8,388	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	3427.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$230,699	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,813	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$230,892	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roselle Village

Unit Code: 022/095/32 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,903,256
Equalized Assessed Valuation:	$627,550,497
Population:	22,763
Employees:	
Full Time:	94
Part Time:	58
Salaries Paid:	$8,771,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,550,993	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$200	$605	$440
Revenue Collected During FY 14:	$15,476,949	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,956,008	$5,491,101	$2,627,902
Per Capita Revenue:	$680	$812	$637
Per Capita Expenditures:	$657	$769	$619
Revenues over (under) Expenditures:	$520,941	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	30.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,615,874	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$203	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,473,841	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,998,471	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,610,736	$8,931,204	$2,656,302
Per Capita Debt:	$554	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,746,198	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$736	$1,598	$1,215
Revenue Collected During FY 14:	$7,734,295	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,327,738	$2,739,346	$1,190,005
Per Capita Revenue:	$340	$478	$340
Per Capita Expenditures:	$322	$457	$327
Operating Income (loss):	$406,557	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	231.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$16,997,021	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$747	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosemont Village

Unit Code: 016/505/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$171,116,086
Equalized Assessed Valuation:	$597,590,227
Population:	4,236
Employees:	
Full Time:	241
Part Time:	528
Salaries Paid:	$24,486,781

Blended Component Units

Number Submitted = 1

Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$88,216,618	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$20,825	$605	$440
Revenue Collected During FY 14:	$76,685,129	$5,702,258	$2,724,997
Expenditures During FY 14:	$46,890,995	$5,491,101	$2,627,902
Per Capita Revenue:	$18,103	$812	$637
Per Capita Expenditures:	$11,070	$769	$619
Revenues over (under) Expenditures:	$29,794,134	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	102.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$48,252,299	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$11,391	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,736,599	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$282,034,464	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$381,981,637	$8,931,204	$2,656,302
Per Capita Debt:	$90,175	$1,369	$683
General Obligation Debt over EAV:	49.64%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$243,830,154	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$57,561	$1,598	$1,215
Revenue Collected During FY 14:	$65,457,929	$2,867,651	$1,249,280
Expenditures During FY 14:	$57,113,276	$2,739,346	$1,190,005
Per Capita Revenue:	$15,453	$478	$340
Per Capita Expenditures:	$13,483	$457	$327
Operating Income (loss):	$8,344,653	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	417.50%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$238,447,034	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$56,291	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roseville Village

Unit Code: 094/030/32 **County:** Warren

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,159,447

Equalized Assessed Valuation: $8,629,853

Population: 1,085

Employees:

Full Time: 2

Part Time: 11

Salaries Paid: $101,804

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$548,815	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$506	$605	$440
Revenue Collected During FY 14:	$308,035	$5,702,258	$2,724,997
Expenditures During FY 14:	$343,445	$5,491,101	$2,627,902
Per Capita Revenue:	$284	$812	$637
Per Capita Expenditures:	$317	$769	$619
Revenues over (under) Expenditures:	-$35,410	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	149.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	$513,405	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$473	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$326,836	$1,648,859	$607,219
Total Unrestricted Net Assets:	$186,569	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$291,696	$8,931,204	$2,656,302
Per Capita Debt:	$269	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,718,236	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,584	$1,598	$1,215
Revenue Collected During FY 14:	$280,868	$2,867,651	$1,249,280
Expenditures During FY 14:	$258,167	$2,739,346	$1,190,005
Per Capita Revenue:	$259	$478	$340
Per Capita Expenditures:	$238	$457	$327
Operating Income (loss):	$22,701	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	674.35%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,740,937	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,605	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosiclare City

Unit Code: 035/020/30 **County:** Hardin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$920,000
Equalized Assessed Valuation:	$5,206,116
Population:	11,600
Employees:	
Full Time:	10
Part Time:	4
Salaries Paid:	$312,997

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$173,541	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$15	$605	$440
Revenue Collected During FY 14:	$417,287	$5,702,258	$2,724,997
Expenditures During FY 14:	$458,781	$5,491,101	$2,627,902
Per Capita Revenue:	$36	$812	$637
Per Capita Expenditures:	$40	$769	$619
Revenues over (under) Expenditures:	-$41,494	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	$156,655	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$14	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,563	$1,648,859	$607,219
Total Unrestricted Net Assets:	$146,092	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$303,000	$8,931,204	$2,656,302
Per Capita Debt:	$26	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$549,474	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$47	$1,598	$1,215
Revenue Collected During FY 14:	$439,677	$2,867,651	$1,249,280
Expenditures During FY 14:	$411,747	$2,739,346	$1,190,005
Per Capita Revenue:	$38	$478	$340
Per Capita Expenditures:	$35	$457	$327
Operating Income (loss):	$27,930	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	134.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$552,812	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$48	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rossville Village

Unit Code: 092/090/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,370,254
Equalized Assessed Valuation:	$7,178,858
Population:	1,331
Employees:	
Full Time:	6
Part Time:	13
Salaries Paid:	$283,896

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$52,925	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$40	$605	$440
Revenue Collected During FY 14:	$742,545	$5,702,258	$2,724,997
Expenditures During FY 14:	$544,920	$5,491,101	$2,627,902
Per Capita Revenue:	$558	$812	$637
Per Capita Expenditures:	$409	$769	$619
Revenues over (under) Expenditures:	$197,625	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	45.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	$250,551	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$188	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$169,097	$1,648,859	$607,219
Total Unrestricted Net Assets:	$267,540	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,284,817	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,468	$1,598	$1,215
Revenue Collected During FY 14:	$970,922	$2,867,651	$1,249,280
Expenditures During FY 14:	$879,208	$2,739,346	$1,190,005
Per Capita Revenue:	$729	$478	$340
Per Capita Expenditures:	$661	$457	$327
Operating Income (loss):	$91,714	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	384.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,376,531	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,537	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Village

Unit Code: 049/160/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$18,548,034
Equalized Assessed Valuation:	$251,520,156
Population:	18,289
Employees:	
Full Time:	45
Part Time:	5
Salaries Paid:	$3,122,920

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,072,438	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$441	$605	$440
Revenue Collected During FY 14:	$8,104,283	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,895,984	$5,491,101	$2,627,902
Per Capita Revenue:	$443	$812	$637
Per Capita Expenditures:	$377	$769	$619
Revenues over (under) Expenditures:	$1,208,299	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	119.36%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,230,737	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$450	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,550,573	$1,648,859	$607,219
Total Unrestricted Net Assets:	$7,425,327	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,793,895	$8,931,204	$2,656,302
Per Capita Debt:	$754	$1,369	$683
General Obligation Debt over EAV:	0.34%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$40,452,733	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,212	$1,598	$1,215
Revenue Collected During FY 14:	$4,097,833	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,400,786	$2,739,346	$1,190,005
Per Capita Revenue:	$224	$478	$340
Per Capita Expenditures:	$241	$457	$327
Operating Income (loss):	-$302,953	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	912.33%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$40,149,780	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,195	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Round Lake Beach Village

Unit Code: 049/165/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,166,691
Equalized Assessed Valuation:	$314,918,389
Population:	28,093
Employees:	
Full Time:	89
Part Time:	4
Salaries Paid:	$6,000,601

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,200,856	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$399	$513	$441
Revenue Collected During FY 14:	$12,821,078	$53,021,753	$40,071,062
Expenditures During FY 14:	$11,739,606	$50,940,085	$39,626,744
Per Capita Revenue:	$456	$1,047	$1,013
Per Capita Expenditures:	$418	$1,008	$967
Revenues over (under) Expenditures:	$1,081,472	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	104.76%	54.88%	52.77%
Ending Fund Balance for FY 14:	$12,298,828	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$438	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$393,038	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$11,643,232	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,195,149	$81,108,167	$55,205,755
Per Capita Debt:	$826	$1,521	$1,337
General Obligation Debt over EAV:	5.26%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,968,564	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$640	$1,355	$1,126
Revenue Collected During FY 14:	$6,319,576	$22,088,329	$13,107,976
Expenditures During FY 14:	$7,003,551	$21,127,660	$12,128,269
Per Capita Revenue:	$225	$418	$307
Per Capita Expenditures:	$249	$399	$297
Operating Income (loss):	-$683,975	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	271.23%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$18,995,441	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$676	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Heights Village

Unit Code: 049/170/32 **County:** Lake

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,006,318
Equalized Assessed Valuation:	$31,130,797
Population:	2,773
Employees:	
Full Time:	7
Part Time:	7
Salaries Paid:	$529,357

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,219,303	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$440	$605	$440
Revenue Collected During FY 14:	$1,296,088	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,235,049	$5,491,101	$2,627,902
Per Capita Revenue:	$467	$812	$637
Per Capita Expenditures:	$445	$769	$619
Revenues over (under) Expenditures:	$61,039	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	103.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,280,342	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$462	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$214,699	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,065,643	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$135,558	$8,931,204	$2,656,302
Per Capita Debt:	$49	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,857,417	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,030	$1,598	$1,215
Revenue Collected During FY 14:	$631,147	$2,867,651	$1,249,280
Expenditures During FY 14:	$688,353	$2,739,346	$1,190,005
Per Capita Revenue:	$228	$478	$340
Per Capita Expenditures:	$248	$457	$327
Operating Income (loss):	-$57,206	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	406.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,800,211	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,010	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Park Village

Unit Code: 049/175/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,415,340
Equalized Assessed Valuation:	$64,625,367
Population:	7,536
Employees:	
Full Time:	20
Part Time:	19
Salaries Paid:	$1,497,766

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,430,840	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$190	$605	$440
Revenue Collected During FY 14:	$2,979,985	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,927,969	$5,491,101	$2,627,902
Per Capita Revenue:	$395	$812	$637
Per Capita Expenditures:	$389	$769	$619
Revenues over (under) Expenditures:	$52,016	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	53.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,579,198	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$210	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,462,845	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$282,065	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,564,963	$8,931,204	$2,656,302
Per Capita Debt:	$208	$1,369	$683
General Obligation Debt over EAV:	2.03%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,595,693	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$344	$1,598	$1,215
Revenue Collected During FY 14:	$1,150,880	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,124,671	$2,739,346	$1,190,005
Per Capita Revenue:	$153	$478	$340
Per Capita Expenditures:	$149	$457	$327
Operating Income (loss):	$26,209	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	233.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,621,902	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$348	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roxana Village

Unit Code: 057/100/32 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $18,574,227

Equalized Assessed Valuation: $396,575,944

Population: 1,500

Employees:

Full Time: 25

Part Time: 6

Salaries Paid: $1,968,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,981,496	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$6,654	$605	$440
Revenue Collected During FY 14:	$7,396,494	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,101,587	$5,491,101	$2,627,902
Per Capita Revenue:	$4,931	$812	$637
Per Capita Expenditures:	$2,734	$769	$619
Revenues over (under) Expenditures:	$3,294,907	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	323.69%	90.40%	74.76%
Ending Fund Balance for FY 14:	$13,276,403	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$8,851	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$953,632	$1,648,859	$607,219
Total Unrestricted Net Assets:	$12,322,771	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,612,500	$8,931,204	$2,656,302
Per Capita Debt:	$4,408	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,160,640	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,107	$1,598	$1,215
Revenue Collected During FY 14:	$691,122	$2,867,651	$1,249,280
Expenditures During FY 14:	$773,199	$2,739,346	$1,190,005
Per Capita Revenue:	$461	$478	$340
Per Capita Expenditures:	$515	$457	$327
Operating Income (loss):	-$82,077	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	398.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,078,563	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,052	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Royal Village

Unit Code: 010/085/32 **County:** Champaign

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$67,200
Equalized Assessed Valuation:	$6,597,136
Population:	293
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$13,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$123,141	$332,008	$170,045
Per Capita Beginning Fund Balance:	$420	$24,836	$493
Revenue Collected During FY 14:	$64,489	$369,367	$116,057
Expenditures During FY 14:	$60,986	$363,149	$110,784
Per Capita Revenue:	$220	$93,141	$321
Per Capita Expenditures:	$208	$94,207	$304
Revenues over (under) Expenditures:	$3,503	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	207.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$126,786	$351,006	$180,864
Per Capita Ending Fund Balance:	$433	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,732	$123,269	$26,022
Total Unrestricted Net Assets:	$120,054	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$63,250	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$216	$79,092	$947
Revenue Collected During FY 14:	$56,440	$321,951	$89,373
Expenditures During FY 14:	$42,040	$319,515	$97,232
Per Capita Revenue:	$193	$78,578	$229
Per Capita Expenditures:	$143	$76,774	$261
Operating Income (loss):	$14,400	$2,436	$
Ratio of Retained Earnings to Expenditures:	184.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$77,508	$893,250	$392,538
Per Capita Ending Retained Earnings:	$265	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Royal Lakes Village

Unit Code: 056/092/32 **County:** Macoupin

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $324,000

Equalized Assessed Valuation: $793,254

Population: 197

Employees:

Full Time: 6

Part Time:

Salaries Paid: $17,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,866	$332,008	$170,045
Per Capita Beginning Fund Balance:	$91	$24,836	$493
Revenue Collected During FY 14:	$41,071	$369,367	$116,057
Expenditures During FY 14:	$111,914	$363,149	$110,784
Per Capita Revenue:	$208	$93,141	$321
Per Capita Expenditures:	$568	$94,207	$304
Revenues over (under) Expenditures:	-$70,843	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-47.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$52,977	$351,006	$180,864
Per Capita Ending Fund Balance:	-$269	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,209	$123,269	$26,022
Total Unrestricted Net Assets:	$6,657	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$204,925	$609,493	$29,815
Per Capita Debt:	$1,040	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,567,179	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$7,955	$79,092	$947
Revenue Collected During FY 14:	$77,239	$321,951	$89,373
Expenditures During FY 14:	$105,401	$319,515	$97,232
Per Capita Revenue:	$392	$78,578	$229
Per Capita Expenditures:	$535	$76,774	$261
Operating Income (loss):	-$28,162	$2,436	$
Ratio of Retained Earnings to Expenditures:	1460.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,539,017	$893,250	$392,538
Per Capita Ending Retained Earnings:	$7,812	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Royalton Village

Unit Code: 028/045/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,205,120
Equalized Assessed Valuation:	$5,002,690
Population:	1,151
Employees:	
Full Time:	5
Part Time:	11
Salaries Paid:	$178,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$236,691	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$206	$605	$440
Revenue Collected During FY 14:	$755,014	$5,702,258	$2,724,997
Expenditures During FY 14:	$713,778	$5,491,101	$2,627,902
Per Capita Revenue:	$656	$812	$637
Per Capita Expenditures:	$620	$769	$619
Revenues over (under) Expenditures:	$41,236	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.13%	90.40%	74.76%
Ending Fund Balance for FY 14:	$279,275	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$243	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$123,619	$1,648,859	$607,219
Total Unrestricted Net Assets:	$155,656	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$137,933	$8,931,204	$2,656,302
Per Capita Debt:	$120	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,011,640	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,748	$1,598	$1,215
Revenue Collected During FY 14:	$404,737	$2,867,651	$1,249,280
Expenditures During FY 14:	$366,789	$2,739,346	$1,190,005
Per Capita Revenue:	$352	$478	$340
Per Capita Expenditures:	$319	$457	$327
Operating Income (loss):	$37,948	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	558.42%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,048,240	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,780	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ruma Village

Unit Code: 079/060/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$347,675
Equalized Assessed Valuation:	$3,748,179
Population:	330
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$73,627

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,605	$332,008	$170,045
Per Capita Beginning Fund Balance:	$308	$24,836	$493
Revenue Collected During FY 14:	$173,766	$369,367	$116,057
Expenditures During FY 14:	$160,863	$363,149	$110,784
Per Capita Revenue:	$527	$93,141	$321
Per Capita Expenditures:	$487	$94,207	$304
Revenues over (under) Expenditures:	$12,903	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	59.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$95,008	$351,006	$180,864
Per Capita Ending Fund Balance:	$288	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,800	$123,269	$26,022
Total Unrestricted Net Assets:	$74,032	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$80,000	$609,493	$29,815
Per Capita Debt:	$242	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$818,957	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,482	$79,092	$947
Revenue Collected During FY 14:	$108,169	$321,951	$89,373
Expenditures During FY 14:	$163,960	$319,515	$97,232
Per Capita Revenue:	$328	$78,578	$229
Per Capita Expenditures:	$497	$76,774	$261
Operating Income (loss):	-$55,791	$2,436	$
Ratio of Retained Earnings to Expenditures:	457.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$750,266	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,274	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rushville City

Unit Code: 084/025/30 **County:** Schuyler

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,604,967
Equalized Assessed Valuation:	$25,317,038
Population:	3,200
Employees:	
Full Time:	22
Part Time:	20
Salaries Paid:	$1,045,183

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,742,080	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$857	$605	$440
Revenue Collected During FY 14:	$3,108,806	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,386,203	$5,491,101	$2,627,902
Per Capita Revenue:	$972	$812	$637
Per Capita Expenditures:	$1,058	$769	$619
Revenues over (under) Expenditures:	-$277,397	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,199,179	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$687	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$708,168	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,491,011	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,355,462	$8,931,204	$2,656,302
Per Capita Debt:	$736	$1,369	$683
General Obligation Debt over EAV:	1.68%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,970,239	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,178	$1,598	$1,215
Revenue Collected During FY 14:	$1,379,640	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,562,732	$2,739,346	$1,190,005
Per Capita Revenue:	$431	$478	$340
Per Capita Expenditures:	$488	$457	$327
Operating Income (loss):	-$183,092	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	448.55%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,009,581	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,190	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Russellville Village

Unit Code: 051/025/32 **County:** Lawrence

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$16,488
Equalized Assessed Valuation:	$253,682
Population:	119
Employees:	
Full Time:	9
Part Time:	
Salaries Paid:	$4,140

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,085	$332,008	$170,045
Per Capita Beginning Fund Balance:	$186	$24,836	$493
Revenue Collected During FY 14:	$16,458	$369,367	$116,057
Expenditures During FY 14:	$15,853	$363,149	$110,784
Per Capita Revenue:	$138	$93,141	$321
Per Capita Expenditures:	$133	$94,207	$304
Revenues over (under) Expenditures:	$605	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	143.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$22,690	$351,006	$180,864
Per Capita Ending Fund Balance:	$191	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$23,463	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rutland Village

Unit Code: 050/095/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$467,095
Equalized Assessed Valuation:	$2,006,187
Population:	318
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$21,886

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$248,076	$332,008	$170,045
Per Capita Beginning Fund Balance:	$780	$24,836	$493
Revenue Collected During FY 14:	$97,325	$369,367	$116,057
Expenditures During FY 14:	$99,840	$363,149	$110,784
Per Capita Revenue:	$306	$93,141	$321
Per Capita Expenditures:	$314	$94,207	$304
Revenues over (under) Expenditures:	-$2,515	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	245.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$245,561	$351,006	$180,864
Per Capita Ending Fund Balance:	$772	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,948	$123,269	$26,022
Total Unrestricted Net Assets:	$182,613	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$107,221	$609,493	$29,815
Per Capita Debt:	$337	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$478,325	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,504	$79,092	$947
Revenue Collected During FY 14:	$82,811	$321,951	$89,373
Expenditures During FY 14:	$84,262	$319,515	$97,232
Per Capita Revenue:	$260	$78,578	$229
Per Capita Expenditures:	$265	$76,774	$261
Operating Income (loss):	-$1,451	$2,436	$
Ratio of Retained Earnings to Expenditures:	565.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$476,874	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,500	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sadorus Village

Unit Code: 010/090/32 **County:** Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $123,205

Equalized Assessed Valuation: $5,262,342

Population: 416

Employees:

Full Time:

Part Time: 13

Salaries Paid: $37,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$110,732	$332,008	$170,045
Per Capita Beginning Fund Balance:	$266	$24,836	$493
Revenue Collected During FY 14:	$125,016	$369,367	$116,057
Expenditures During FY 14:	$97,933	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$235	$94,207	$304
Revenues over (under) Expenditures:	$27,083	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	140.72%	257.35%	167.68%
Ending Fund Balance for FY 14:	$137,815	$351,006	$180,864
Per Capita Ending Fund Balance:	$331	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$137,815	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$152,227	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$366	$79,092	$947
Revenue Collected During FY 14:	$92,577	$321,951	$89,373
Expenditures During FY 14:	$98,050	$319,515	$97,232
Per Capita Revenue:	$223	$78,578	$229
Per Capita Expenditures:	$236	$76,774	$261
Operating Income (loss):	-$5,473	$2,436	$
Ratio of Retained Earnings to Expenditures:	149.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$146,754	$893,250	$392,538
Per Capita Ending Retained Earnings:	$353	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sailor Springs Village

Unit Code: 013/030/32 **County:** Clay

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $76,250

Equalized Assessed Valuation: $196,088

Population: 95

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

Sailor Springs Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$39,704	$332,008	$170,045
Per Capita Beginning Fund Balance:	$418	$24,836	$493
Revenue Collected During FY 14:	$25,318	$369,367	$116,057
Expenditures During FY 14:	$38,852	$363,149	$110,784
Per Capita Revenue:	$267	$93,141	$321
Per Capita Expenditures:	$409	$94,207	$304
Revenues over (under) Expenditures:	-$13,534	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	67.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	$26,170	$351,006	$180,864
Per Capita Ending Fund Balance:	$275	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$26,171	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sainte Marie Village

Unit Code: 040/025/32 **County:** Jasper

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $147,825

Equalized Assessed Valuation: $2,265,584

Population: 244

Employees:

Full Time:

Part Time: 14

Salaries Paid: $13,028

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$346,146	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,419	$24,836	$493
Revenue Collected During FY 14:	$101,216	$369,367	$116,057
Expenditures During FY 14:	$77,863	$363,149	$110,784
Per Capita Revenue:	$415	$93,141	$321
Per Capita Expenditures:	$319	$94,207	$304
Revenues over (under) Expenditures:	$23,353	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	474.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$369,499	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,514	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,684	$123,269	$26,022
Total Unrestricted Net Assets:	$354,815	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$325,328	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,333	$79,092	$947
Revenue Collected During FY 14:	$68,601	$321,951	$89,373
Expenditures During FY 14:	$58,280	$319,515	$97,232
Per Capita Revenue:	$281	$78,578	$229
Per Capita Expenditures:	$239	$76,774	$261
Operating Income (loss):	$10,321	$2,436	$
Ratio of Retained Earnings to Expenditures:	575.92%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$335,649	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,376	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Salem City

Unit Code: 058/055/30 **County:** Marion

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $17,704,860

Equalized Assessed Valuation: $81,884,549

Population: 7,485

Employees:

Full Time: 64

Part Time: 62

Salaries Paid: $3,543,307

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,574,177	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$611	$605	$440
Revenue Collected During FY 14:	$5,777,091	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,214,126	$5,491,101	$2,627,902
Per Capita Revenue:	$772	$812	$637
Per Capita Expenditures:	$697	$769	$619
Revenues over (under) Expenditures:	$562,965	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	106.22%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,538,320	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$740	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$839,976	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,538,320	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,406,239	$8,931,204	$2,656,302
Per Capita Debt:	$1,524	$1,369	$683
General Obligation Debt over EAV:	3.35%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,039,689	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,479	$1,598	$1,215
Revenue Collected During FY 14:	$9,216,937	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,281,839	$2,739,346	$1,190,005
Per Capita Revenue:	$1,231	$478	$340
Per Capita Expenditures:	$1,106	$457	$327
Operating Income (loss):	$935,098	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	325.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$26,974,787	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,604	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sammons Point Village

Unit Code: 046/100/32 **County:** Kankakee

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $26,499

Equalized Assessed Valuation: $3,530,488

Population: 277

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$92,312	$332,008	$170,045
Per Capita Beginning Fund Balance:	$333	$24,836	$493
Revenue Collected During FY 14:	$51,831	$369,367	$116,057
Expenditures During FY 14:	$26,499	$363,149	$110,784
Per Capita Revenue:	$187	$93,141	$321
Per Capita Expenditures:	$96	$94,207	$304
Revenues over (under) Expenditures:	$25,332	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	443.96%	257.35%	167.68%
Ending Fund Balance for FY 14:	$117,644	$351,006	$180,864
Per Capita Ending Fund Balance:	$425	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$117,644	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: San Jose Village

Unit Code: 054/060/32 **County:** Logan

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$775,570
Equalized Assessed Valuation:	$3,745,993
Population:	696
Employees:	
Full Time:	3
Part Time:	18
Salaries Paid:	$177,584

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$304,115	$332,008	$170,045
Per Capita Beginning Fund Balance:	$437	$24,836	$493
Revenue Collected During FY 14:	$283,573	$369,367	$116,057
Expenditures During FY 14:	$307,230	$363,149	$110,784
Per Capita Revenue:	$407	$93,141	$321
Per Capita Expenditures:	$441	$94,207	$304
Revenues over (under) Expenditures:	-$23,657	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	91.29%	257.35%	167.68%
Ending Fund Balance for FY 14:	$280,458	$351,006	$180,864
Per Capita Ending Fund Balance:	$403	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,563	$123,269	$26,022
Total Unrestricted Net Assets:	$261,895	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,018,103	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,463	$79,092	$947
Revenue Collected During FY 14:	$156,262	$321,951	$89,373
Expenditures During FY 14:	$186,255	$319,515	$97,232
Per Capita Revenue:	$225	$78,578	$229
Per Capita Expenditures:	$268	$76,774	$261
Operating Income (loss):	-$29,993	$2,436	$
Ratio of Retained Earnings to Expenditures:	530.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$988,110	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,420	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandoval Village

Unit Code: 058/060/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,468,842
Equalized Assessed Valuation:	$5,293,802
Population:	1,500
Employees:	
Full Time:	6
Part Time:	18
Salaries Paid:	$289,665

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$610,623	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$407	$605	$440
Revenue Collected During FY 14:	$513,913	$5,702,258	$2,724,997
Expenditures During FY 14:	$451,568	$5,491,101	$2,627,902
Per Capita Revenue:	$343	$812	$637
Per Capita Expenditures:	$301	$769	$619
Revenues over (under) Expenditures:	$62,345	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	149.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	$672,968	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$449	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$327,487	$1,648,859	$607,219
Total Unrestricted Net Assets:	$420,754	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$140,351	$8,931,204	$2,656,302
Per Capita Debt:	$94	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,123,596	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$749	$1,598	$1,215
Revenue Collected During FY 14:	$446,294	$2,867,651	$1,249,280
Expenditures During FY 14:	$559,317	$2,739,346	$1,190,005
Per Capita Revenue:	$298	$478	$340
Per Capita Expenditures:	$373	$457	$327
Operating Income (loss):	-$113,023	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	180.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,010,573	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$674	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandwich City

Unit Code: 019/050/30 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$20,120,227
Equalized Assessed Valuation:	$130,765,768
Population:	7,365
Employees:	
Full Time:	33
Part Time:	7
Salaries Paid:	$2,118,973

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,559,117	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$347	$605	$440
Revenue Collected During FY 14:	$4,664,119	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,107,336	$5,491,101	$2,627,902
Per Capita Revenue:	$633	$812	$637
Per Capita Expenditures:	$558	$769	$619
Revenues over (under) Expenditures:	$556,783	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	75.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,115,900	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$423	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,951,728	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,393,185	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,962,206	$8,931,204	$2,656,302
Per Capita Debt:	$674	$1,369	$683
General Obligation Debt over EAV:	3.79%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$15,026,093	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,040	$1,598	$1,215
Revenue Collected During FY 14:	$1,814,275	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,503,915	$2,739,346	$1,190,005
Per Capita Revenue:	$246	$478	$340
Per Capita Expenditures:	$204	$457	$327
Operating Income (loss):	$310,360	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1019.77%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,336,453	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,082	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sauget Village

Unit Code: 088/120/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,154,300
Equalized Assessed Valuation:	$40,696,315
Population:	210
Employees:	
Full Time:	32
Part Time:	13
Salaries Paid:	$2,035,537

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,818,275	$332,008	$170,045
Per Capita Beginning Fund Balance:	$32,468	$24,836	$493
Revenue Collected During FY 14:	$10,674,427	$369,367	$116,057
Expenditures During FY 14:	$11,375,107	$363,149	$110,784
Per Capita Revenue:	$50,831	$93,141	$321
Per Capita Expenditures:	$54,167	$94,207	$304
Revenues over (under) Expenditures:	-$700,680	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	55.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$6,267,595	$351,006	$180,864
Per Capita Ending Fund Balance:	$29,846	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,330,485	$123,269	$26,022
Total Unrestricted Net Assets:	$448,738	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,248,883	$609,493	$29,815
Per Capita Debt:	$15,471	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$68,263,359	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$325,064	$79,092	$947
Revenue Collected During FY 14:	$20,306,282	$321,951	$89,373
Expenditures During FY 14:	$22,749,290	$319,515	$97,232
Per Capita Revenue:	$96,697	$78,578	$229
Per Capita Expenditures:	$108,330	$76,774	$261
Operating Income (loss):	-$2,443,008	$2,436	$
Ratio of Retained Earnings to Expenditures:	289.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$65,820,351	$893,250	$392,538
Per Capita Ending Retained Earnings:	$313,430	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sauk Village Village

Unit Code: 016/510/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,525,539
Equalized Assessed Valuation:	$72,997,704
Population:	10,506
Employees:	
Full Time:	44
Part Time:	50
Salaries Paid:	$3,525,603

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$17,500	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$2	$605	$440
Revenue Collected During FY 14:	$6,686,896	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,295,252	$5,491,101	$2,627,902
Per Capita Revenue:	$636	$812	$637
Per Capita Expenditures:	$694	$769	$619
Revenues over (under) Expenditures:	-$608,356	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-11.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$834,642	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$79	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,749,887	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$36,593,953	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$42,348,820	$8,931,204	$2,656,302
Per Capita Debt:	$4,031	$1,369	$683
General Obligation Debt over EAV:	0.51%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,224,465	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$212	$1,598	$1,215
Revenue Collected During FY 14:	$2,334,233	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,002,388	$2,739,346	$1,190,005
Per Capita Revenue:	$222	$478	$340
Per Capita Expenditures:	$191	$457	$327
Operating Income (loss):	$331,845	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	129.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,586,310	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$246	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saunemin Village

Unit Code: 053/070/32 **County:** Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $215,700

Equalized Assessed Valuation: $3,196,655

Population: 414

Employees:

Full Time:

Part Time: 10

Salaries Paid: $11,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$206,160	$332,008	$170,045
Per Capita Beginning Fund Balance:	$498	$24,836	$493
Revenue Collected During FY 14:	$239,976	$369,367	$116,057
Expenditures During FY 14:	$183,348	$363,149	$110,784
Per Capita Revenue:	$580	$93,141	$321
Per Capita Expenditures:	$443	$94,207	$304
Revenues over (under) Expenditures:	$56,628	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	143.33%	257.35%	167.68%
Ending Fund Balance for FY 14:	$262,788	$351,006	$180,864
Per Capita Ending Fund Balance:	$635	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$141,123	$123,269	$26,022
Total Unrestricted Net Assets:	-$133,335	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$255,000	$609,493	$29,815
Per Capita Debt:	$616	$180,001	$67
General Obligation Debt over EAV:	7.98%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savanna City

Unit Code: 008/030/30 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,466,129
Equalized Assessed Valuation:	$23,899,608
Population:	3,062
Employees:	
Full Time:	19
Part Time:	2
Salaries Paid:	$902,925

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,310,496	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$428	$605	$440
Revenue Collected During FY 14:	$1,854,120	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,509,308	$5,491,101	$2,627,902
Per Capita Revenue:	$606	$812	$637
Per Capita Expenditures:	$493	$769	$619
Revenues over (under) Expenditures:	$344,812	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	107.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,626,287	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$531	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,160,670	$1,648,859	$607,219
Total Unrestricted Net Assets:	$741,011	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$486,998	$8,931,204	$2,656,302
Per Capita Debt:	$159	$1,369	$683
General Obligation Debt over EAV:	1.15%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,163,681	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,033	$1,598	$1,215
Revenue Collected During FY 14:	$1,502,577	$2,867,651	$1,249,280
Expenditures During FY 14:	$949,442	$2,739,346	$1,190,005
Per Capita Revenue:	$491	$478	$340
Per Capita Expenditures:	$310	$457	$327
Operating Income (loss):	$553,135	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	391.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,716,816	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,214	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savoy Village

Unit Code: 010/095/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,236,603
Equalized Assessed Valuation:	$160,761,065
Population:	7,280
Employees:	
Full Time:	22
Part Time:	12
Salaries Paid:	$1,452,529

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,736,344	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$376	$605	$440
Revenue Collected During FY 14:	$5,770,294	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,017,645	$5,491,101	$2,627,902
Per Capita Revenue:	$793	$812	$637
Per Capita Expenditures:	$964	$769	$619
Revenues over (under) Expenditures:	-$1,247,351	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,110,627	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$702	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$593,127	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,539,522	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,955,421	$8,931,204	$2,656,302
Per Capita Debt:	$1,093	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$255,930	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$35	$1,598	$1,215
Revenue Collected During FY 14:	$340,814	$2,867,651	$1,249,280
Expenditures During FY 14:	$85,981	$2,739,346	$1,190,005
Per Capita Revenue:	$47	$478	$340
Per Capita Expenditures:	$12	$457	$327
Operating Income (loss):	$254,833	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	417.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$359,123	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$49	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sawyerville Village

Unit Code: 056/095/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$312,671
Equalized Assessed Valuation:	$2,059,356
Population:	276
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$22,249

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,025	$332,008	$170,045
Per Capita Beginning Fund Balance:	$366	$24,836	$493
Revenue Collected During FY 14:	$62,360	$369,367	$116,057
Expenditures During FY 14:	$72,511	$363,149	$110,784
Per Capita Revenue:	$226	$93,141	$321
Per Capita Expenditures:	$263	$94,207	$304
Revenues over (under) Expenditures:	-$10,151	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	128.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$93,374	$351,006	$180,864
Per Capita Ending Fund Balance:	$338	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,656	$123,269	$26,022
Total Unrestricted Net Assets:	$90,000	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$295,105	$609,493	$29,815
Per Capita Debt:	$1,069	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$727,479	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,636	$79,092	$947
Revenue Collected During FY 14:	$151,163	$321,951	$89,373
Expenditures During FY 14:	$158,821	$319,515	$97,232
Per Capita Revenue:	$548	$78,578	$229
Per Capita Expenditures:	$575	$76,774	$261
Operating Income (loss):	-$7,658	$2,436	$
Ratio of Retained Earnings to Expenditures:	451.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$717,321	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,599	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saybrook Village

Unit Code: 064/100/32 **County:** Mclean

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $215,040

Equalized Assessed Valuation: $5,935,418

Population: 693

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $76,918

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$396,092	$332,008	$170,045
Per Capita Beginning Fund Balance:	$572	$24,836	$493
Revenue Collected During FY 14:	$178,579	$369,367	$116,057
Expenditures During FY 14:	$139,786	$363,149	$110,784
Per Capita Revenue:	$258	$93,141	$321
Per Capita Expenditures:	$202	$94,207	$304
Revenues over (under) Expenditures:	$38,793	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	311.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	$434,885	$351,006	$180,864
Per Capita Ending Fund Balance:	$628	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,764	$123,269	$26,022
Total Unrestricted Net Assets:	$427,121	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$69,343	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$100	$79,092	$947
Revenue Collected During FY 14:	$49,781	$321,951	$89,373
Expenditures During FY 14:	$97,666	$319,515	$97,232
Per Capita Revenue:	$72	$78,578	$229
Per Capita Expenditures:	$141	$76,774	$261
Operating Income (loss):	-$47,885	$2,436	$
Ratio of Retained Earnings to Expenditures:	21.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$21,458	$893,250	$392,538
Per Capita Ending Retained Earnings:	$31	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$893,000
Equalized Assessed Valuation:	$4,606,047
Population:	401
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$41,849

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$636,891	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,588	$24,836	$493
Revenue Collected During FY 14:	$233,536	$369,367	$116,057
Expenditures During FY 14:	$159,772	$363,149	$110,784
Per Capita Revenue:	$582	$93,141	$321
Per Capita Expenditures:	$398	$94,207	$304
Revenues over (under) Expenditures:	$73,764	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	444.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$710,655	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,772	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$247,042	$123,269	$26,022
Total Unrestricted Net Assets:	$463,613	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,263,345	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,150	$79,092	$947
Revenue Collected During FY 14:	$102,385	$321,951	$89,373
Expenditures During FY 14:	$113,809	$319,515	$97,232
Per Capita Revenue:	$255	$78,578	$229
Per Capita Expenditures:	$284	$76,774	$261
Operating Income (loss):	-$11,424	$2,436	$
Ratio of Retained Earnings to Expenditures:	1100.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,251,921	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,122	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Schaumburg Village

Unit Code: 016/515/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$236,262,563
Equalized Assessed Valuation:	$3,327,737,678
Population:	74,227
Employees:	
Full Time:	498
Part Time:	131
Salaries Paid:	$45,953,707

Blended Component Units

Number Submitted = 2

Firefighters' Pension Plan

Police Pension Plan

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,106,663	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$742	$513	$441
Revenue Collected During FY 14:	$98,888,775	$53,021,753	$40,071,062
Expenditures During FY 14:	$91,509,802	$50,940,085	$39,626,744
Per Capita Revenue:	$1,332	$1,047	$1,013
Per Capita Expenditures:	$1,233	$1,008	$967
Revenues over (under) Expenditures:	$7,378,973	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	63.43%	54.88%	52.77%
Ending Fund Balance for FY 14:	$58,044,699	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$782	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,140,120	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$63,734,637	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$290,220,004	$81,108,167	$55,205,755
Per Capita Debt:	$3,910	$1,521	$1,337
General Obligation Debt over EAV:	8.44%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$62,140,668	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$837	$1,355	$1,126
Revenue Collected During FY 14:	$71,297,586	$22,088,329	$13,107,976
Expenditures During FY 14:	$77,362,163	$21,127,660	$12,128,269
Per Capita Revenue:	$961	$418	$307
Per Capita Expenditures:	$1,042	$399	$297
Operating Income (loss):	-$6,064,577	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	72.01%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$55,706,928	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$750	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Schiller Park Village

Unit Code: 016/520/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$31,941,497
Equalized Assessed Valuation:	$289,667,752
Population:	11,858
Employees:	
Full Time:	95
Part Time:	50
Salaries Paid:	$9,156,053

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,881,083	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$833	$605	$440
Revenue Collected During FY 14:	$19,640,944	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,588,386	$5,491,101	$2,627,902
Per Capita Revenue:	$1,656	$812	$637
Per Capita Expenditures:	$1,483	$769	$619
Revenues over (under) Expenditures:	$2,052,558	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$10,172,328	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$858	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,779,487	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,579,728	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,260,588	$8,931,204	$2,656,302
Per Capita Debt:	$1,877	$1,369	$683
General Obligation Debt over EAV:	7.68%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,347,852	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$451	$1,598	$1,215
Revenue Collected During FY 14:	$3,963,165	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,394,241	$2,739,346	$1,190,005
Per Capita Revenue:	$334	$478	$340
Per Capita Expenditures:	$286	$457	$327
Operating Income (loss):	$568,924	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	160.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,459,200	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$460	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Schram City Village

Unit Code: 068/075/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$638,000
Equalized Assessed Valuation:	$4,027,288
Population:	586
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$87,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$46,430	$332,008	$170,045
Per Capita Beginning Fund Balance:	$79	$24,836	$493
Revenue Collected During FY 14:	$182,162	$369,367	$116,057
Expenditures During FY 14:	$179,197	$363,149	$110,784
Per Capita Revenue:	$311	$93,141	$321
Per Capita Expenditures:	$306	$94,207	$304
Revenues over (under) Expenditures:	$2,965	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	27.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	$49,395	$351,006	$180,864
Per Capita Ending Fund Balance:	$84	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,015	$123,269	$26,022
Total Unrestricted Net Assets:	$35,380	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$40,565	$609,493	$29,815
Per Capita Debt:	$69	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,257,708	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,146	$79,092	$947
Revenue Collected During FY 14:	$315,508	$321,951	$89,373
Expenditures During FY 14:	$274,613	$319,515	$97,232
Per Capita Revenue:	$538	$78,578	$229
Per Capita Expenditures:	$469	$76,774	$261
Operating Income (loss):	$40,895	$2,436	$
Ratio of Retained Earnings to Expenditures:	472.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,298,603	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,216	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sciota Village

Unit Code: 062/050/32 **County:** Mcdonough

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $75,800

Equalized Assessed Valuation: $712,783

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$36,371	$332,008	$170,045
Per Capita Beginning Fund Balance:	$627	$24,836	$493
Revenue Collected During FY 14:	$13,366	$369,367	$116,057
Expenditures During FY 14:	$11,292	$363,149	$110,784
Per Capita Revenue:	$230	$93,141	$321
Per Capita Expenditures:	$195	$94,207	$304
Revenues over (under) Expenditures:	$2,074	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	340.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$38,445	$351,006	$180,864
Per Capita Ending Fund Balance:	$663	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$38,445	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$69,000	$609,493	$29,815
Per Capita Debt:	$1,190	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$614,040	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$10,587	$79,092	$947
Revenue Collected During FY 14:	$37,086	$321,951	$89,373
Expenditures During FY 14:	$44,642	$319,515	$97,232
Per Capita Revenue:	$639	$78,578	$229
Per Capita Expenditures:	$770	$76,774	$261
Operating Income (loss):	-$7,556	$2,436	$
Ratio of Retained Earnings to Expenditures:	1358.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$606,484	$893,250	$392,538
Per Capita Ending Retained Earnings:	$10,457	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scottville Village

Unit Code: 056/100/32 **County:** Macoupin

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$129,620
Equalized Assessed Valuation:	$936,526
Population:	116
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$4,320

Blended Component Units

Number Submitted = 1

Scottville Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$49,520	$332,008	$170,045
Per Capita Beginning Fund Balance:	$427	$24,836	$493
Revenue Collected During FY 14:	$34,765	$369,367	$116,057
Expenditures During FY 14:	$49,121	$363,149	$110,784
Per Capita Revenue:	$300	$93,141	$321
Per Capita Expenditures:	$423	$94,207	$304
Revenues over (under) Expenditures:	-$14,356	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	71.59%	257.35%	167.68%
Ending Fund Balance for FY 14:	$35,164	$351,006	$180,864
Per Capita Ending Fund Balance:	$303	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,073	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Seaton Village

Unit Code: 066/040/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$148,175
Equalized Assessed Valuation:	$1,601,002
Population:	222
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$2,762

Blended Component Units

Number Submitted = 1

Seaton Community Club

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$162,715	$332,008	$170,045
Per Capita Beginning Fund Balance:	$733	$24,836	$493
Revenue Collected During FY 14:	$63,890	$369,367	$116,057
Expenditures During FY 14:	$82,652	$363,149	$110,784
Per Capita Revenue:	$288	$93,141	$321
Per Capita Expenditures:	$372	$94,207	$304
Revenues over (under) Expenditures:	-$18,762	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	156.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,612	$351,006	$180,864
Per Capita Ending Fund Balance:	$584	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,180	$123,269	$26,022
Total Unrestricted Net Assets:	$100,432	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$69,804	$609,493	$29,815
Per Capita Debt:	$314	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$190,879	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$860	$79,092	$947
Revenue Collected During FY 14:	$27,207	$321,951	$89,373
Expenditures During FY 14:	$61,705	$319,515	$97,232
Per Capita Revenue:	$123	$78,578	$229
Per Capita Expenditures:	$278	$76,774	$261
Operating Income (loss):	-$34,498	$2,436	$
Ratio of Retained Earnings to Expenditures:	276.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$170,722	$893,250	$392,538
Per Capita Ending Retained Earnings:	$769	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Seatonville Village

Unit Code: 006/095/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$284,650
Equalized Assessed Valuation:	$2,989,714
Population:	314
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$37,142

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$198,269	$332,008	$170,045
Per Capita Beginning Fund Balance:	$631	$24,836	$493
Revenue Collected During FY 14:	$101,419	$369,367	$116,057
Expenditures During FY 14:	$78,456	$363,149	$110,784
Per Capita Revenue:	$323	$93,141	$321
Per Capita Expenditures:	$250	$94,207	$304
Revenues over (under) Expenditures:	$22,963	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	281.98%	257.35%	167.68%
Ending Fund Balance for FY 14:	$221,232	$351,006	$180,864
Per Capita Ending Fund Balance:	$705	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,280	$123,269	$26,022
Total Unrestricted Net Assets:	$182,952	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$141,650	$609,493	$29,815
Per Capita Debt:	$451	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$377,041	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,201	$79,092	$947
Revenue Collected During FY 14:	$93,011	$321,951	$89,373
Expenditures During FY 14:	$104,846	$319,515	$97,232
Per Capita Revenue:	$296	$78,578	$229
Per Capita Expenditures:	$334	$76,774	$261
Operating Income (loss):	-$11,835	$2,436	$
Ratio of Retained Earnings to Expenditures:	348.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$365,206	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,163	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Secor Village

Unit Code: 102/065/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$191,800
Equalized Assessed Valuation:	$3,358,932
Population:	377
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$43,258

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$98,271	$332,008	$170,045
Per Capita Beginning Fund Balance:	$261	$24,836	$493
Revenue Collected During FY 14:	$112,301	$369,367	$116,057
Expenditures During FY 14:	$127,987	$363,149	$110,784
Per Capita Revenue:	$298	$93,141	$321
Per Capita Expenditures:	$339	$94,207	$304
Revenues over (under) Expenditures:	-$15,686	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	64.53%	257.35%	167.68%
Ending Fund Balance for FY 14:	$82,585	$351,006	$180,864
Per Capita Ending Fund Balance:	$219	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,080	$123,269	$26,022
Total Unrestricted Net Assets:	$50,510	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$107,194	$609,493	$29,815
Per Capita Debt:	$284	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$434,586	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,153	$79,092	$947
Revenue Collected During FY 14:	$64,972	$321,951	$89,373
Expenditures During FY 14:	$93,778	$319,515	$97,232
Per Capita Revenue:	$172	$78,578	$229
Per Capita Expenditures:	$249	$76,774	$261
Operating Income (loss):	-$28,806	$2,436	$
Ratio of Retained Earnings to Expenditures:	432.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$405,780	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,076	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Seneca Village

Unit Code: 050/100/32 **County:** Lasalle

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$13,741,300
Equalized Assessed Valuation:	$39,805,154
Population:	2,371
Employees:	
Full Time:	6
Part Time:	31
Salaries Paid:	$773,232

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,053,661	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$866	$605	$440
Revenue Collected During FY 14:	$2,547,951	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,720,834	$5,491,101	$2,627,902
Per Capita Revenue:	$1,075	$812	$637
Per Capita Expenditures:	$1,148	$769	$619
Revenues over (under) Expenditures:	-$172,883	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	69.58%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,893,138	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$798	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,011,990	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,195,450	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,437,742	$8,931,204	$2,656,302
Per Capita Debt:	$606	$1,369	$683
General Obligation Debt over EAV:	1.09%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,444,543	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,453	$1,598	$1,215
Revenue Collected During FY 14:	$806,437	$2,867,651	$1,249,280
Expenditures During FY 14:	$707,437	$2,739,346	$1,190,005
Per Capita Revenue:	$340	$478	$340
Per Capita Expenditures:	$298	$457	$327
Operating Income (loss):	$99,000	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	498.47%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,526,327	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,487	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sesser City

Unit Code: 028/050/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,829,907
Equalized Assessed Valuation:	$8,684,484
Population:	2,128
Employees:	
Full Time:	12
Part Time:	23
Salaries Paid:	$488,169

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,157,149	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$544	$605	$440
Revenue Collected During FY 14:	$1,335,028	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,144,496	$5,491,101	$2,627,902
Per Capita Revenue:	$627	$812	$637
Per Capita Expenditures:	$538	$769	$619
Revenues over (under) Expenditures:	$190,532	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	120.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,384,643	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$651	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,136,871	$1,648,859	$607,219
Total Unrestricted Net Assets:	$245,256	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$918,593	$8,931,204	$2,656,302
Per Capita Debt:	$432	$1,369	$683
General Obligation Debt over EAV:	9.32%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,934,396	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$909	$1,598	$1,215
Revenue Collected During FY 14:	$522,592	$2,867,651	$1,249,280
Expenditures During FY 14:	$726,838	$2,739,346	$1,190,005
Per Capita Revenue:	$246	$478	$340
Per Capita Expenditures:	$342	$457	$327
Operating Income (loss):	-$204,246	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	247.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,799,457	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$846	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shabbona Village

Unit Code: 019/055/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$903,923
Equalized Assessed Valuation:	$14,026,235
Population:	930
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$120,744

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$496,367	$332,008	$170,045
Per Capita Beginning Fund Balance:	$534	$24,836	$493
Revenue Collected During FY 14:	$482,410	$369,367	$116,057
Expenditures During FY 14:	$465,471	$363,149	$110,784
Per Capita Revenue:	$519	$93,141	$321
Per Capita Expenditures:	$501	$94,207	$304
Revenues over (under) Expenditures:	$16,939	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	108.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$506,836	$351,006	$180,864
Per Capita Ending Fund Balance:	$545	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$252,599	$123,269	$26,022
Total Unrestricted Net Assets:	$254,237	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$585,500	$609,493	$29,815
Per Capita Debt:	$630	$180,001	$67
General Obligation Debt over EAV:	2.14%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,316,466	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,416	$79,092	$947
Revenue Collected During FY 14:	$197,082	$321,951	$89,373
Expenditures During FY 14:	$120,012	$319,515	$97,232
Per Capita Revenue:	$212	$78,578	$229
Per Capita Expenditures:	$129	$76,774	$261
Operating Income (loss):	$77,070	$2,436	$
Ratio of Retained Earnings to Expenditures:	1164.06%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,397,009	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,502	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$886,600
Equalized Assessed Valuation:	$8,484,637
Population:	731
Employees:	
Full Time:	3
Part Time:	6
Salaries Paid:	$165,893

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$98,631	$332,008	$170,045
Per Capita Beginning Fund Balance:	$135	$24,836	$493
Revenue Collected During FY 14:	$336,434	$369,367	$116,057
Expenditures During FY 14:	$413,242	$363,149	$110,784
Per Capita Revenue:	$460	$93,141	$321
Per Capita Expenditures:	$565	$94,207	$304
Revenues over (under) Expenditures:	-$76,808	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	15.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$63,814	$351,006	$180,864
Per Capita Ending Fund Balance:	$87	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,549	$123,269	$26,022
Total Unrestricted Net Assets:	$19,265	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$30,000	$609,493	$29,815
Per Capita Debt:	$41	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,605,387	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,196	$79,092	$947
Revenue Collected During FY 14:	$338,139	$321,951	$89,373
Expenditures During FY 14:	$312,864	$319,515	$97,232
Per Capita Revenue:	$463	$78,578	$229
Per Capita Expenditures:	$428	$76,774	$261
Operating Income (loss):	$25,275	$2,436	$
Ratio of Retained Earnings to Expenditures:	517.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,618,670	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,214	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shawneetown City

Unit Code: 030/040/30 **County:** Gallatin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,133,198
Equalized Assessed Valuation:	$4,233,370
Population:	1,239
Employees:	
Full Time:	8
Part Time:	4
Salaries Paid:	$290,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$747,449	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$603	$605	$440
Revenue Collected During FY 14:	$649,047	$5,702,258	$2,724,997
Expenditures During FY 14:	$730,810	$5,491,101	$2,627,902
Per Capita Revenue:	$524	$812	$637
Per Capita Expenditures:	$590	$769	$619
Revenues over (under) Expenditures:	-$81,763	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	109.30%	90.40%	74.76%
Ending Fund Balance for FY 14:	$798,763	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$645	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$293,097	$1,648,859	$607,219
Total Unrestricted Net Assets:	$156,838	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,736,786	$8,931,204	$2,656,302
Per Capita Debt:	$2,209	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,046,138	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,651	$1,598	$1,215
Revenue Collected During FY 14:	$908,497	$2,867,651	$1,249,280
Expenditures During FY 14:	$829,621	$2,739,346	$1,190,005
Per Capita Revenue:	$733	$478	$340
Per Capita Expenditures:	$670	$457	$327
Operating Income (loss):	$78,876	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	258.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,145,685	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,732	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sheffield Village

Unit Code: 006/100/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,658,200
Equalized Assessed Valuation:	$9,607,653
Population:	926
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	$151,307

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$256,148	$332,008	$170,045
Per Capita Beginning Fund Balance:	$277	$24,836	$493
Revenue Collected During FY 14:	$432,254	$369,367	$116,057
Expenditures During FY 14:	$400,238	$363,149	$110,784
Per Capita Revenue:	$467	$93,141	$321
Per Capita Expenditures:	$432	$94,207	$304
Revenues over (under) Expenditures:	$32,016	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	79.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$316,570	$351,006	$180,864
Per Capita Ending Fund Balance:	$342	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$246,826	$123,269	$26,022
Total Unrestricted Net Assets:	$247,949	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$303,311	$609,493	$29,815
Per Capita Debt:	$328	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,542,722	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,746	$79,092	$947
Revenue Collected During FY 14:	$241,558	$321,951	$89,373
Expenditures During FY 14:	$182,701	$319,515	$97,232
Per Capita Revenue:	$261	$78,578	$229
Per Capita Expenditures:	$197	$76,774	$261
Operating Income (loss):	$58,857	$2,436	$
Ratio of Retained Earnings to Expenditures:	1570.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,869,942	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,099	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shelbyville City

Unit Code: 086/035/30 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,455,000
Equalized Assessed Valuation:	$57,294,948
Population:	4,700
Employees:	
Full Time:	44
Part Time:	40
Salaries Paid:	$1,789,954

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,606,787	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$555	$605	$440
Revenue Collected During FY 14:	$3,363,084	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,208,912	$5,491,101	$2,627,902
Per Capita Revenue:	$716	$812	$637
Per Capita Expenditures:	$683	$769	$619
Revenues over (under) Expenditures:	$154,172	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	85.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,742,315	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$583	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,421,376	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,243,756	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,025,000	$8,931,204	$2,656,302
Per Capita Debt:	$644	$1,369	$683
General Obligation Debt over EAV:	3.96%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,519,496	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,813	$1,598	$1,215
Revenue Collected During FY 14:	$1,525,382	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,594,290	$2,739,346	$1,190,005
Per Capita Revenue:	$325	$478	$340
Per Capita Expenditures:	$339	$457	$327
Operating Income (loss):	-$68,908	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	530.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$8,450,588	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,798	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheldon Village

Unit Code: 038/095/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,014,543
Equalized Assessed Valuation:	$5,813,842
Population:	1,232
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$121,712

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$472,267	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$383	$605	$440
Revenue Collected During FY 14:	$368,042	$5,702,258	$2,724,997
Expenditures During FY 14:	$269,638	$5,491,101	$2,627,902
Per Capita Revenue:	$299	$812	$637
Per Capita Expenditures:	$219	$769	$619
Revenues over (under) Expenditures:	$98,404	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	211.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$570,671	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$463	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$185,992	$1,648,859	$607,219
Total Unrestricted Net Assets:	$570,671	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$695,000	$8,931,204	$2,656,302
Per Capita Debt:	$564	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$552,655	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$449	$1,598	$1,215
Revenue Collected During FY 14:	$378,227	$2,867,651	$1,249,280
Expenditures During FY 14:	$103,144	$2,739,346	$1,190,005
Per Capita Revenue:	$307	$478	$340
Per Capita Expenditures:	$84	$457	$327
Operating Income (loss):	$275,083	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	802.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$827,738	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$672	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheridan Village

Unit Code: 050/105/32 **County:** Lasalle

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,140,866

Equalized Assessed Valuation: $10,000,000

Population: 2,000

Employees:

Full Time: 3

Part Time: 23

Salaries Paid: $178,453

Blended Component Units

Number Submitted = 2

Cemetery

Sheridan Historical Society

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$488,223	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$244	$605	$440
Revenue Collected During FY 14:	$1,201,629	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,110,235	$5,491,101	$2,627,902
Per Capita Revenue:	$601	$812	$637
Per Capita Expenditures:	$555	$769	$619
Revenues over (under) Expenditures:	$91,394	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	76.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$851,160	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$426	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$671,648	$1,648,859	$607,219
Total Unrestricted Net Assets:	$241,278	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$104,670	$8,931,204	$2,656,302
Per Capita Debt:	$52	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sherman Village

Unit Code: 083/105/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,322,806
Equalized Assessed Valuation:	$86,457,223
Population:	4,148
Employees:	
Full Time:	11
Part Time:	16
Salaries Paid:	$696,209

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,045,253	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$734	$605	$440
Revenue Collected During FY 14:	$2,646,693	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,440,594	$5,491,101	$2,627,902
Per Capita Revenue:	$638	$812	$637
Per Capita Expenditures:	$588	$769	$619
Revenues over (under) Expenditures:	$206,099	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	135.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,309,352	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$798	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,125,538	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$4,091,446	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,049,241	$8,931,204	$2,656,302
Per Capita Debt:	$976	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,591,804	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$384	$1,598	$1,215
Revenue Collected During FY 14:	$630,501	$2,867,651	$1,249,280
Expenditures During FY 14:	$611,872	$2,739,346	$1,190,005
Per Capita Revenue:	$152	$478	$340
Per Capita Expenditures:	$148	$457	$327
Operating Income (loss):	$18,629	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	263.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,610,433	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$388	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sherrard Village

Unit Code: 066/045/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$500,500
Equalized Assessed Valuation:	$8,467,405
Population:	640
Employees:	
Full Time:	3
Part Time:	15
Salaries Paid:	$122,446

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$177,813	$332,008	$170,045
Per Capita Beginning Fund Balance:	$278	$24,836	$493
Revenue Collected During FY 14:	$315,813	$369,367	$116,057
Expenditures During FY 14:	$353,565	$363,149	$110,784
Per Capita Revenue:	$493	$93,141	$321
Per Capita Expenditures:	$552	$94,207	$304
Revenues over (under) Expenditures:	-$37,752	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	33.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$119,813	$351,006	$180,864
Per Capita Ending Fund Balance:	$187	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$81,729	$6,426	$
Total Unreserved Funds:	$38,084	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,729	$123,269	$26,022
Total Unrestricted Net Assets:	$47,757	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$64,052	$609,493	$29,815
Per Capita Debt:	$100	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$107,893	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$169	$79,092	$947
Revenue Collected During FY 14:	$155,498	$321,951	$89,373
Expenditures During FY 14:	$143,831	$319,515	$97,232
Per Capita Revenue:	$243	$78,578	$229
Per Capita Expenditures:	$225	$76,774	$261
Operating Income (loss):	$11,667	$2,436	$
Ratio of Retained Earnings to Expenditures:	104.62%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$150,479	$893,250	$392,538
Per Capita Ending Retained Earnings:	$235	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shiloh Village

Unit Code: 088/125/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,991,324
Equalized Assessed Valuation:	$219,746,917
Population:	12,651
Employees:	
Full Time:	31
Part Time:	1
Salaries Paid:	$1,908,748

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,514,879	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$357	$605	$440
Revenue Collected During FY 14:	$8,206,336	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,229,088	$5,491,101	$2,627,902
Per Capita Revenue:	$649	$812	$637
Per Capita Expenditures:	$650	$769	$619
Revenues over (under) Expenditures:	-$22,752	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	60.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,953,057	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$392	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,123,609	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$15,084,479	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,640,658	$8,931,204	$2,656,302
Per Capita Debt:	$1,473	$1,369	$683
General Obligation Debt over EAV:	2.61%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,400,824	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$348	$1,598	$1,215
Revenue Collected During FY 14:	$660,621	$2,867,651	$1,249,280
Expenditures During FY 14:	$623,904	$2,739,346	$1,190,005
Per Capita Revenue:	$52	$478	$340
Per Capita Expenditures:	$49	$457	$327
Operating Income (loss):	$36,717	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	711.25%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,437,541	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$351	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shipman Village

Unit Code: 056/105/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$604,253
Equalized Assessed Valuation:	$4,134,555
Population:	700
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$44,648

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$173,791	$332,008	$170,045
Per Capita Beginning Fund Balance:	$248	$24,836	$493
Revenue Collected During FY 14:	$138,342	$369,367	$116,057
Expenditures During FY 14:	$115,124	$363,149	$110,784
Per Capita Revenue:	$198	$93,141	$321
Per Capita Expenditures:	$164	$94,207	$304
Revenues over (under) Expenditures:	$23,218	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	166.53%	257.35%	167.68%
Ending Fund Balance for FY 14:	$191,713	$351,006	$180,864
Per Capita Ending Fund Balance:	$274	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$191,713	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,545	$609,493	$29,815
Per Capita Debt:	$31	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,391,372	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,988	$79,092	$947
Revenue Collected During FY 14:	$214,133	$321,951	$89,373
Expenditures During FY 14:	$268,090	$319,515	$97,232
Per Capita Revenue:	$306	$78,578	$229
Per Capita Expenditures:	$383	$76,774	$261
Operating Income (loss):	-$53,957	$2,436	$
Ratio of Retained Earnings to Expenditures:	500.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,342,711	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,918	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shorewood Village

Unit Code: 099/110/32 **County:** Will

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$33,506,743
Equalized Assessed Valuation:	$448,951,285
Population:	15,615
Employees:	
Full Time:	61
Part Time:	3
Salaries Paid:	$4,640,082

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,330,620	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$341	$605	$440
Revenue Collected During FY 14:	$11,946,310	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,616,516	$5,491,101	$2,627,902
Per Capita Revenue:	$765	$812	$637
Per Capita Expenditures:	$744	$769	$619
Revenues over (under) Expenditures:	$329,794	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	49.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,732,156	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$367	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$190,603	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,205,304	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,371,335	$8,931,204	$2,656,302
Per Capita Debt:	$600	$1,369	$683
General Obligation Debt over EAV:	0.77%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$37,968,997	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,432	$1,598	$1,215
Revenue Collected During FY 14:	$7,737,057	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,214,050	$2,739,346	$1,190,005
Per Capita Revenue:	$495	$478	$340
Per Capita Expenditures:	$398	$457	$327
Operating Income (loss):	$1,523,007	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	616.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$38,313,820	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,454	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shumway Village

Unit Code: 025/045/32 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $694,200

Equalized Assessed Valuation: $1,156,879

Population: 243

Employees:

Full Time:

Part Time: 14

Salaries Paid: $5,741

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,154	$332,008	$170,045
Per Capita Beginning Fund Balance:	$124	$24,836	$493
Revenue Collected During FY 14:	$83,510	$369,367	$116,057
Expenditures During FY 14:	$69,702	$363,149	$110,784
Per Capita Revenue:	$344	$93,141	$321
Per Capita Expenditures:	$287	$94,207	$304
Revenues over (under) Expenditures:	$13,808	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	63.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	$43,962	$351,006	$180,864
Per Capita Ending Fund Balance:	$181	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$43,962	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$213,490	$609,493	$29,815
Per Capita Debt:	$879	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sibley Village

Unit Code: 027/050/32 **County:** Ford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $269,925

Equalized Assessed Valuation: $2,060,021

Population: 260

Employees:

Full Time:

Part Time: 11

Salaries Paid: $25,427

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,018	$332,008	$170,045
Per Capita Beginning Fund Balance:	$73	$24,836	$493
Revenue Collected During FY 14:	$97,962	$369,367	$116,057
Expenditures During FY 14:	$87,633	$363,149	$110,784
Per Capita Revenue:	$377	$93,141	$321
Per Capita Expenditures:	$337	$94,207	$304
Revenues over (under) Expenditures:	$10,329	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	33.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$29,347	$351,006	$180,864
Per Capita Ending Fund Balance:	$113	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$59,294	$123,269	$26,022
Total Unrestricted Net Assets:	-$29,947	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$159,570	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$614	$79,092	$947
Revenue Collected During FY 14:	$58,884	$321,951	$89,373
Expenditures During FY 14:	$31,765	$319,515	$97,232
Per Capita Revenue:	$226	$78,578	$229
Per Capita Expenditures:	$122	$76,774	$261
Operating Income (loss):	$27,119	$2,436	$
Ratio of Retained Earnings to Expenditures:	587.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$186,689	$893,250	$392,538
Per Capita Ending Retained Earnings:	$718	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sidell Village

Unit Code: 092/095/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$241,350
Equalized Assessed Valuation:	$3,006,093
Population:	617
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$45,564

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,958	$332,008	$170,045
Per Capita Beginning Fund Balance:	$284	$24,836	$493
Revenue Collected During FY 14:	$166,324	$369,367	$116,057
Expenditures During FY 14:	$169,003	$363,149	$110,784
Per Capita Revenue:	$270	$93,141	$321
Per Capita Expenditures:	$274	$94,207	$304
Revenues over (under) Expenditures:	-$2,679	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	101.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	$172,279	$351,006	$180,864
Per Capita Ending Fund Balance:	$279	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,633	$123,269	$26,022
Total Unrestricted Net Assets:	$66,863	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$30,545	$609,493	$29,815
Per Capita Debt:	$50	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$188,863	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$306	$79,092	$947
Revenue Collected During FY 14:	$52,572	$321,951	$89,373
Expenditures During FY 14:	$70,174	$319,515	$97,232
Per Capita Revenue:	$85	$78,578	$229
Per Capita Expenditures:	$114	$76,774	$261
Operating Income (loss):	-$17,602	$2,436	$
Ratio of Retained Earnings to Expenditures:	244.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$171,261	$893,250	$392,538
Per Capita Ending Retained Earnings:	$278	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sidney Village

Unit Code: 010/100/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,156,800
Equalized Assessed Valuation:	$17,705,492
Population:	1,237
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$124,108

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$280,806	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$227	$605	$440
Revenue Collected During FY 14:	$382,287	$5,702,258	$2,724,997
Expenditures During FY 14:	$355,453	$5,491,101	$2,627,902
Per Capita Revenue:	$309	$812	$637
Per Capita Expenditures:	$287	$769	$619
Revenues over (under) Expenditures:	$26,834	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	84.99%	90.40%	74.76%
Ending Fund Balance for FY 14:	$302,116	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$244	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,172	$1,648,859	$607,219
Total Unrestricted Net Assets:	$278,944	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$290,589	$8,931,204	$2,656,302
Per Capita Debt:	$235	$1,369	$683
General Obligation Debt over EAV:	1.64%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$83,756	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$68	$1,598	$1,215
Revenue Collected During FY 14:	$370,202	$2,867,651	$1,249,280
Expenditures During FY 14:	$263,121	$2,739,346	$1,190,005
Per Capita Revenue:	$299	$478	$340
Per Capita Expenditures:	$213	$457	$327
Operating Income (loss):	$107,081	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	74.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$196,361	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$159	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sigel Town

Unit Code: 086/040/31 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$498,750
Equalized Assessed Valuation:	$3,790,808
Population:	350
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$53,305

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$73,585	$332,008	$170,045
Per Capita Beginning Fund Balance:	$210	$24,836	$493
Revenue Collected During FY 14:	$112,184	$369,367	$116,057
Expenditures During FY 14:	$138,108	$363,149	$110,784
Per Capita Revenue:	$321	$93,141	$321
Per Capita Expenditures:	$395	$94,207	$304
Revenues over (under) Expenditures:	-$25,924	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	34.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,661	$351,006	$180,864
Per Capita Ending Fund Balance:	$136	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,278	$123,269	$26,022
Total Unrestricted Net Assets:	$25,383	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$388,834	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,111	$79,092	$947
Revenue Collected During FY 14:	$85,565	$321,951	$89,373
Expenditures During FY 14:	$81,861	$319,515	$97,232
Per Capita Revenue:	$244	$78,578	$229
Per Capita Expenditures:	$234	$76,774	$261
Operating Income (loss):	$3,704	$2,436	$
Ratio of Retained Earnings to Expenditures:	479.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$392,538	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,122	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Silvis City

Unit Code: 081/080/30 **County:** Rock Island

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,495,400
Equalized Assessed Valuation:	$93,335,057
Population:	7,479
Employees:	
Full Time:	41
Part Time:	65
Salaries Paid:	$2,515,009

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,041,054	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$674	$605	$440
Revenue Collected During FY 14:	$8,740,622	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,697,687	$5,491,101	$2,627,902
Per Capita Revenue:	$1,169	$812	$637
Per Capita Expenditures:	$1,029	$769	$619
Revenues over (under) Expenditures:	$1,042,935	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	62.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,829,555	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$646	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,412,074	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$3,015,601	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,568,311	$8,931,204	$2,656,302
Per Capita Debt:	$1,547	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,001,359	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,337	$1,598	$1,215
Revenue Collected During FY 14:	$1,668,224	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,617,013	$2,739,346	$1,190,005
Per Capita Revenue:	$223	$478	$340
Per Capita Expenditures:	$216	$457	$327
Operating Income (loss):	$51,211	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	628.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,168,795	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,360	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Simpson Village

Unit Code: 044/035/32 **County:** Johnson

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$15,000
Equalized Assessed Valuation:	$79,258
Population:	60
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,608	$332,008	$170,045
Per Capita Beginning Fund Balance:	$527	$24,836	$493
Revenue Collected During FY 14:	$6,381	$369,367	$116,057
Expenditures During FY 14:	$5,542	$363,149	$110,784
Per Capita Revenue:	$106	$93,141	$321
Per Capita Expenditures:	$92	$94,207	$304
Revenues over (under) Expenditures:	$839	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	585.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$32,447	$351,006	$180,864
Per Capita Ending Fund Balance:	$541	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$32,447	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sims Village

Unit Code: 096/045/32 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$487,150
Equalized Assessed Valuation:	$755,344
Population:	150
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$60,305

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$59,727	$332,008	$170,045
Per Capita Beginning Fund Balance:	$398	$24,836	$493
Revenue Collected During FY 14:	$78,079	$369,367	$116,057
Expenditures During FY 14:	$58,832	$363,149	$110,784
Per Capita Revenue:	$521	$93,141	$321
Per Capita Expenditures:	$392	$94,207	$304
Revenues over (under) Expenditures:	$19,247	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	117.88%	257.35%	167.68%
Ending Fund Balance for FY 14:	$69,353	$351,006	$180,864
Per Capita Ending Fund Balance:	$462	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$85,472	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$324,074	$609,493	$29,815
Per Capita Debt:	$2,160	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$545,662	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,638	$79,092	$947
Revenue Collected During FY 14:	$235,780	$321,951	$89,373
Expenditures During FY 14:	$278,149	$319,515	$97,232
Per Capita Revenue:	$1,572	$78,578	$229
Per Capita Expenditures:	$1,854	$76,774	$261
Operating Income (loss):	-$42,369	$2,436	$
Ratio of Retained Earnings to Expenditures:	184.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$512,914	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,419	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Skokie Village

Unit Code: 016/525/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$142,092,748
Equalized Assessed Valuation:	$2,068,698,289
Population:	65,176
Employees:	
Full Time:	457
Part Time:	117
Salaries Paid:	$37,980,486

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,782,418	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$211	$513	$441
Revenue Collected During FY 14:	$68,853,075	$53,021,753	$40,071,062
Expenditures During FY 14:	$64,628,175	$50,940,085	$39,626,744
Per Capita Revenue:	$1,056	$1,047	$1,013
Per Capita Expenditures:	$992	$1,008	$967
Revenues over (under) Expenditures:	$4,224,900	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	16.93%	54.88%	52.77%
Ending Fund Balance for FY 14:	$10,939,197	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$168	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,541,789	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$1,545,824	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$66,864,979	$81,108,167	$55,205,755
Per Capita Debt:	$1,026	$1,521	$1,337
General Obligation Debt over EAV:	3.03%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$31,349,598	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$481	$1,355	$1,126
Revenue Collected During FY 14:	$10,983,883	$22,088,329	$13,107,976
Expenditures During FY 14:	$8,401,077	$21,127,660	$12,128,269
Per Capita Revenue:	$169	$418	$307
Per Capita Expenditures:	$129	$399	$297
Operating Income (loss):	$2,582,806	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	398.28%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$33,459,701	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$513	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sleepy Hollow Village

Unit Code: 045/085/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,717,120
Equalized Assessed Valuation:	$90,372,822
Population:	3,304
Employees:	
Full Time:	11
Part Time:	11
Salaries Paid:	$735,676

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$987,205	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$299	$605	$440
Revenue Collected During FY 14:	$1,692,431	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,726,457	$5,491,101	$2,627,902
Per Capita Revenue:	$512	$812	$637
Per Capita Expenditures:	$523	$769	$619
Revenues over (under) Expenditures:	-$34,026	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	55.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$953,179	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$288	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$180,967	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,183,990	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,622,396	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,096	$1,598	$1,215
Revenue Collected During FY 14:	$788,459	$2,867,651	$1,249,280
Expenditures During FY 14:	$711,808	$2,739,346	$1,190,005
Per Capita Revenue:	$239	$478	$340
Per Capita Expenditures:	$215	$457	$327
Operating Income (loss):	$76,651	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	519.67%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,699,047	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,120	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Smithboro Village

Unit Code: 003/040/32 **County:** Bond

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$99,760
Equalized Assessed Valuation:	$1,308,124
Population:	200
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$15,618

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$59,621	$332,008	$170,045
Per Capita Beginning Fund Balance:	$298	$24,836	$493
Revenue Collected During FY 14:	$65,689	$369,367	$116,057
Expenditures During FY 14:	$36,118	$363,149	$110,784
Per Capita Revenue:	$328	$93,141	$321
Per Capita Expenditures:	$181	$94,207	$304
Revenues over (under) Expenditures:	$29,571	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	246.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$89,192	$351,006	$180,864
Per Capita Ending Fund Balance:	$446	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,515	$123,269	$26,022
Total Unrestricted Net Assets:	$76,677	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$131,358	$609,493	$29,815
Per Capita Debt:	$657	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$985,381	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,927	$79,092	$947
Revenue Collected During FY 14:	$58,838	$321,951	$89,373
Expenditures During FY 14:	$91,480	$319,515	$97,232
Per Capita Revenue:	$294	$78,578	$229
Per Capita Expenditures:	$457	$76,774	$261
Operating Income (loss):	-$32,642	$2,436	$
Ratio of Retained Earnings to Expenditures:	1041.47%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$952,739	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,764	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Smithfield Village

Unit Code: 029/095/32 **County:** Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $193,000

Equalized Assessed Valuation: $925,918

Population: 214

Employees:

Full Time:

Part Time: 12

Salaries Paid: $14,211

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$288,608	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,349	$24,836	$493
Revenue Collected During FY 14:	$52,037	$369,367	$116,057
Expenditures During FY 14:	$52,288	$363,149	$110,784
Per Capita Revenue:	$243	$93,141	$321
Per Capita Expenditures:	$244	$94,207	$304
Revenues over (under) Expenditures:	-$251	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	551.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	$288,357	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,347	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$158,818	$123,269	$26,022
Total Unrestricted Net Assets:	$129,539	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$521,000	$609,493	$29,815
Per Capita Debt:	$2,435	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,089,672	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$5,092	$79,092	$947
Revenue Collected During FY 14:	$73,545	$321,951	$89,373
Expenditures During FY 14:	$103,437	$319,515	$97,232
Per Capita Revenue:	$344	$78,578	$229
Per Capita Expenditures:	$483	$76,774	$261
Operating Income (loss):	-$29,892	$2,436	$
Ratio of Retained Earnings to Expenditures:	1025.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,060,667	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,956	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Smithton Village

Unit Code: 088/130/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,968,089
Equalized Assessed Valuation:	$72,736,096
Population:	3,737
Employees:	
Full Time:	16
Part Time:	37
Salaries Paid:	$858,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,300,708	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$348	$605	$440
Revenue Collected During FY 14:	$1,769,654	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,767,989	$5,491,101	$2,627,902
Per Capita Revenue:	$474	$812	$637
Per Capita Expenditures:	$473	$769	$619
Revenues over (under) Expenditures:	$1,665	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	73.66%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,302,373	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$349	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$294,297	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,008,076	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,532,153	$8,931,204	$2,656,302
Per Capita Debt:	$1,480	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,775,163	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,010	$1,598	$1,215
Revenue Collected During FY 14:	$1,387,453	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,249,821	$2,739,346	$1,190,005
Per Capita Revenue:	$371	$478	$340
Per Capita Expenditures:	$334	$457	$327
Operating Income (loss):	$137,632	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	313.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,912,795	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,047	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Somonauk Village

Unit Code: 019/060/32 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,226,228
Equalized Assessed Valuation:	$30,220,607
Population:	1,852
Employees:	
Full Time:	7
Part Time:	8
Salaries Paid:	$353,734

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,331,182	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$719	$605	$440
Revenue Collected During FY 14:	$971,668	$5,702,258	$2,724,997
Expenditures During FY 14:	$592,924	$5,491,101	$2,627,902
Per Capita Revenue:	$525	$812	$637
Per Capita Expenditures:	$320	$769	$619
Revenues over (under) Expenditures:	$378,744	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	261.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,547,626	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$836	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$164,499	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,875,617	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,191,588	$8,931,204	$2,656,302
Per Capita Debt:	$1,183	$1,369	$683
General Obligation Debt over EAV:	7.25%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,407,012	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,460	$1,598	$1,215
Revenue Collected During FY 14:	$617,891	$2,867,651	$1,249,280
Expenditures During FY 14:	$400,649	$2,739,346	$1,190,005
Per Capita Revenue:	$334	$478	$340
Per Capita Expenditures:	$216	$457	$327
Operating Income (loss):	$217,242	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1681.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$6,738,454	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,638	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sorento Village

Unit Code: 003/045/32 **County:** Bond

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$702,302
Equalized Assessed Valuation:	$2,334,364
Population:	498
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$47,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$172,512	$332,008	$170,045
Per Capita Beginning Fund Balance:	$346	$24,836	$493
Revenue Collected During FY 14:	$159,975	$369,367	$116,057
Expenditures During FY 14:	$141,811	$363,149	$110,784
Per Capita Revenue:	$321	$93,141	$321
Per Capita Expenditures:	$285	$94,207	$304
Revenues over (under) Expenditures:	$18,164	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	134.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$190,676	$351,006	$180,864
Per Capita Ending Fund Balance:	$383	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,469	$123,269	$26,022
Total Unrestricted Net Assets:	$151,207	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$264,390	$609,493	$29,815
Per Capita Debt:	$531	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$272,036	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$546	$79,092	$947
Revenue Collected During FY 14:	$235,356	$321,951	$89,373
Expenditures During FY 14:	$199,981	$319,515	$97,232
Per Capita Revenue:	$473	$78,578	$229
Per Capita Expenditures:	$402	$76,774	$261
Operating Income (loss):	$35,375	$2,436	$
Ratio of Retained Earnings to Expenditures:	153.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$307,411	$893,250	$392,538
Per Capita Ending Retained Earnings:	$617	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Barrington Village

Unit Code: 016/530/32 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $11,591,500

Equalized Assessed Valuation: $408,808,237

Population: 4,565

Employees:

Full Time: 27

Part Time: 6

Salaries Paid: $2,296,350

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,447,030	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$755	$605	$440
Revenue Collected During FY 14:	$6,760,089	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,205,248	$5,491,101	$2,627,902
Per Capita Revenue:	$1,481	$812	$637
Per Capita Expenditures:	$1,140	$769	$619
Revenues over (under) Expenditures:	$1,554,841	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	64.39%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,351,871	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$734	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$429,802	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,286,203	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$900,000	$8,931,204	$2,656,302
Per Capita Debt:	$197	$1,369	$683
General Obligation Debt over EAV:	0.22%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,894,871	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,606	$1,598	$1,215
Revenue Collected During FY 14:	$664,227	$2,867,651	$1,249,280
Expenditures During FY 14:	$853,149	$2,739,346	$1,190,005
Per Capita Revenue:	$146	$478	$340
Per Capita Expenditures:	$187	$457	$327
Operating Income (loss):	-$188,922	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1372.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,705,949	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,564	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Beloit City

Unit Code: 101/050/30 **County:** Winnebago

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,414,750
Equalized Assessed Valuation:	$105,522,462
Population:	7,892
Employees:	
Full Time:	50
Part Time:	38
Salaries Paid:	$2,164,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,728,954	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$599	$605	$440
Revenue Collected During FY 14:	$5,776,122	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,424,159	$5,491,101	$2,627,902
Per Capita Revenue:	$732	$812	$637
Per Capita Expenditures:	$687	$769	$619
Revenues over (under) Expenditures:	$351,963	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,028,609	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$637	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,029,092	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,941,316	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$644,000	$8,931,204	$2,656,302
Per Capita Debt:	$82	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,181,600	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$657	$1,598	$1,215
Revenue Collected During FY 14:	$1,715,108	$2,867,651	$1,249,280
Expenditures During FY 14:	$867,839	$2,739,346	$1,190,005
Per Capita Revenue:	$217	$478	$340
Per Capita Expenditures:	$110	$457	$327
Operating Income (loss):	$847,269	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	680.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,901,289	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$748	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Chicago Heights Village

Unit Code: 016/535/32 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $13,827,100

Equalized Assessed Valuation: $63,076,255

Population: 4,039

Employees:

Full Time: 22

Part Time: 75

Salaries Paid: $1,890,231

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,717,467	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$673	$605	$440
Revenue Collected During FY 14:	$5,180,016	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,555,315	$5,491,101	$2,627,902
Per Capita Revenue:	$1,282	$812	$637
Per Capita Expenditures:	$1,128	$769	$619
Revenues over (under) Expenditures:	$624,701	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	67.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,061,043	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$758	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,755,283	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,459,729	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,300,954	$8,931,204	$2,656,302
Per Capita Debt:	$817	$1,369	$683
General Obligation Debt over EAV:	2.90%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,713,147	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$424	$1,598	$1,215
Revenue Collected During FY 14:	$1,570,781	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,479,292	$2,739,346	$1,190,005
Per Capita Revenue:	$389	$478	$340
Per Capita Expenditures:	$366	$457	$327
Operating Income (loss):	$91,489	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	129.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,910,936	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$473	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Elgin Village

Unit Code: 045/090/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,583,708
Equalized Assessed Valuation:	$523,380,832
Population:	22,224
Employees:	
Full Time:	83
Part Time:	9
Salaries Paid:	$6,408,705

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$11,232,349	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$505	$605	$440
Revenue Collected During FY 14:	$13,316,874	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,226,267	$5,491,101	$2,627,902
Per Capita Revenue:	$599	$812	$637
Per Capita Expenditures:	$550	$769	$619
Revenues over (under) Expenditures:	$1,090,607	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	100.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	$12,345,833	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$556	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,592,409	$1,648,859	$607,219
Total Unrestricted Net Assets:	$12,204,924	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$30,793,509	$8,931,204	$2,656,302
Per Capita Debt:	$1,386	$1,369	$683
General Obligation Debt over EAV:	0.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$26,321,944	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,184	$1,598	$1,215
Revenue Collected During FY 14:	$8,651,518	$2,867,651	$1,249,280
Expenditures During FY 14:	$7,732,626	$2,739,346	$1,190,005
Per Capita Revenue:	$389	$478	$340
Per Capita Expenditures:	$348	$457	$327
Operating Income (loss):	$918,892	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	342.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$26,455,991	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,190	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Holland Village

Unit Code: 016/540/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,005,030
Equalized Assessed Valuation:	$339,782,561
Population:	22,170
Employees:	
Full Time:	234
Part Time:	51
Salaries Paid:	$11,438,733

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,868,529	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$310	$605	$440
Revenue Collected During FY 14:	$24,868,635	$5,702,258	$2,724,997
Expenditures During FY 14:	$25,767,292	$5,491,101	$2,627,902
Per Capita Revenue:	$1,122	$812	$637
Per Capita Expenditures:	$1,162	$769	$619
Revenues over (under) Expenditures:	-$898,657	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	23.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,969,872	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$269	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,608,002	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$2,470,332	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$25,565,357	$8,931,204	$2,656,302
Per Capita Debt:	$1,153	$1,369	$683
General Obligation Debt over EAV:	6.46%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,765,042	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$350	$1,598	$1,215
Revenue Collected During FY 14:	$4,689,800	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,157,409	$2,739,346	$1,190,005
Per Capita Revenue:	$212	$478	$340
Per Capita Expenditures:	$233	$457	$327
Operating Income (loss):	-$467,609	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	141.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,297,433	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$329	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Jacksonville Village

Unit Code: 069/045/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,712,412
Equalized Assessed Valuation:	$41,213,574
Population:	3,331
Employees:	
Full Time:	14
Part Time:	11
Salaries Paid:	$596,155

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,612,972	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,085	$605	$440
Revenue Collected During FY 14:	$2,537,174	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,393,619	$5,491,101	$2,627,902
Per Capita Revenue:	$762	$812	$637
Per Capita Expenditures:	$719	$769	$619
Revenues over (under) Expenditures:	$143,555	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	156.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,756,527	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,128	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,131,782	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,416,337	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$181,973	$8,931,204	$2,656,302
Per Capita Debt:	$55	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,666,706	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,401	$1,598	$1,215
Revenue Collected During FY 14:	$870,302	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,135,485	$2,739,346	$1,190,005
Per Capita Revenue:	$261	$478	$340
Per Capita Expenditures:	$341	$457	$327
Operating Income (loss):	-$265,183	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	387.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,401,523	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,321	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Pekin Village

Unit Code: 090/075/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$11,598,231
Equalized Assessed Valuation:	$7,528,713
Population:	1,146
Employees:	
Full Time:	6
Part Time:	6
Salaries Paid:	$233,945

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$95,402	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$83	$605	$440
Revenue Collected During FY 14:	$490,162	$5,702,258	$2,724,997
Expenditures During FY 14:	$467,892	$5,491,101	$2,627,902
Per Capita Revenue:	$428	$812	$637
Per Capita Expenditures:	$408	$769	$619
Revenues over (under) Expenditures:	$22,270	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	28.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$132,792	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$116	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,545	$1,648,859	$607,219
Total Unrestricted Net Assets:	$112,247	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,479,038	$8,931,204	$2,656,302
Per Capita Debt:	$1,291	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,379,736	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,077	$1,598	$1,215
Revenue Collected During FY 14:	$421,941	$2,867,651	$1,249,280
Expenditures During FY 14:	$462,534	$2,739,346	$1,190,005
Per Capita Revenue:	$368	$478	$340
Per Capita Expenditures:	$404	$457	$327
Operating Income (loss):	-$40,593	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	502.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,324,023	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,028	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Roxana Village

Unit Code: 057/110/32 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,800,000
Equalized Assessed Valuation:	$15,049,070
Population:	2,050
Employees:	
Full Time:	8
Part Time:	4
Salaries Paid:	$534,334

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$97,378	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$48	$605	$440
Revenue Collected During FY 14:	$1,111,573	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,073,249	$5,491,101	$2,627,902
Per Capita Revenue:	$542	$812	$637
Per Capita Expenditures:	$524	$769	$619
Revenues over (under) Expenditures:	$38,324	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	12.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	$135,702	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$66	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,346	$1,648,859	$607,219
Total Unrestricted Net Assets:	$101,778	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$66,659	$8,931,204	$2,656,302
Per Capita Debt:	$33	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,129,966	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$551	$1,598	$1,215
Revenue Collected During FY 14:	$573,811	$2,867,651	$1,249,280
Expenditures During FY 14:	$705,307	$2,739,346	$1,190,005
Per Capita Revenue:	$280	$478	$340
Per Capita Expenditures:	$344	$457	$327
Operating Income (loss):	-$131,496	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	141.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$998,470	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$487	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: South Wilmington Village

Unit Code: 032/070/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,308,712
Equalized Assessed Valuation:	$10,899,809
Population:	681
Employees:	
Full Time:	4
Part Time:	9
Salaries Paid:	$70,101

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$331,084	$332,008	$170,045
Per Capita Beginning Fund Balance:	$486	$24,836	$493
Revenue Collected During FY 14:	$327,427	$369,367	$116,057
Expenditures During FY 14:	$222,748	$363,149	$110,784
Per Capita Revenue:	$481	$93,141	$321
Per Capita Expenditures:	$327	$94,207	$304
Revenues over (under) Expenditures:	$104,679	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	192.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$428,634	$351,006	$180,864
Per Capita Ending Fund Balance:	$629	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$75,211	$123,269	$26,022
Total Unrestricted Net Assets:	$353,423	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$403,794	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$593	$79,092	$947
Revenue Collected During FY 14:	$158,900	$321,951	$89,373
Expenditures During FY 14:	$153,133	$319,515	$97,232
Per Capita Revenue:	$233	$78,578	$229
Per Capita Expenditures:	$225	$76,774	$261
Operating Income (loss):	$5,767	$2,436	$
Ratio of Retained Earnings to Expenditures:	272.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$416,690	$893,250	$392,538
Per Capita Ending Retained Earnings:	$612	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Southern View Village

Unit Code: 083/110/32 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,602,900
Equalized Assessed Valuation:	$20,272,245
Population:	1,642
Employees:	
Full Time:	6
Part Time:	19
Salaries Paid:	$328,079

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$599,968	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$365	$605	$440
Revenue Collected During FY 14:	$852,952	$5,702,258	$2,724,997
Expenditures During FY 14:	$714,332	$5,491,101	$2,627,902
Per Capita Revenue:	$519	$812	$637
Per Capita Expenditures:	$435	$769	$619
Revenues over (under) Expenditures:	$138,620	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	103.40%	90.40%	74.76%
Ending Fund Balance for FY 14:	$738,588	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$450	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$318,452	$1,648,859	$607,219
Total Unrestricted Net Assets:	$521,136	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sparland Village

Unit Code: 059/025/32 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$509,900
Equalized Assessed Valuation:	$2,966,297
Population:	406
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$43,214

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$138,762	$332,008	$170,045
Per Capita Beginning Fund Balance:	$342	$24,836	$493
Revenue Collected During FY 14:	$101,208	$369,367	$116,057
Expenditures During FY 14:	$108,842	$363,149	$110,784
Per Capita Revenue:	$249	$93,141	$321
Per Capita Expenditures:	$268	$94,207	$304
Revenues over (under) Expenditures:	-$7,634	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	117.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$127,628	$351,006	$180,864
Per Capita Ending Fund Balance:	$314	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$103,166	$123,269	$26,022
Total Unrestricted Net Assets:	$24,462	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$173,796	$609,493	$29,815
Per Capita Debt:	$428	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$611,886	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,507	$79,092	$947
Revenue Collected During FY 14:	$121,115	$321,951	$89,373
Expenditures During FY 14:	$141,228	$319,515	$97,232
Per Capita Revenue:	$298	$78,578	$229
Per Capita Expenditures:	$348	$76,774	$261
Operating Income (loss):	-$20,113	$2,436	$
Ratio of Retained Earnings to Expenditures:	421.50%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$595,273	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,466	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sparta City

Unit Code: 079/065/30 **County:** Randolph

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,396,141
Equalized Assessed Valuation:	$48,014,450
Population:	4,286
Employees:	
Full Time:	34
Part Time:	84
Salaries Paid:	$1,922,219

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,692,909	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,795	$605	$440
Revenue Collected During FY 14:	$4,358,430	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,429,320	$5,491,101	$2,627,902
Per Capita Revenue:	$1,017	$812	$637
Per Capita Expenditures:	$1,033	$769	$619
Revenues over (under) Expenditures:	-$70,890	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	167.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,403,130	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,727	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,379,558	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,050,249	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,374,854	$8,931,204	$2,656,302
Per Capita Debt:	$4,287	$1,369	$683
General Obligation Debt over EAV:	5.03%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,824,449	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,359	$1,598	$1,215
Revenue Collected During FY 14:	$2,205,608	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,783,045	$2,739,346	$1,190,005
Per Capita Revenue:	$515	$478	$340
Per Capita Expenditures:	$649	$457	$327
Operating Income (loss):	-$577,437	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	195.63%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,444,380	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,270	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Spaulding Village

Unit Code: 083/115/32 **County:** Sangamon

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$256,000
Equalized Assessed Valuation:	$14,681,496
Population:	798
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$62,290

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$162,056	$332,008	$170,045
Per Capita Beginning Fund Balance:	$203	$24,836	$493
Revenue Collected During FY 14:	$237,987	$369,367	$116,057
Expenditures During FY 14:	$255,912	$363,149	$110,784
Per Capita Revenue:	$298	$93,141	$321
Per Capita Expenditures:	$321	$94,207	$304
Revenues over (under) Expenditures:	-$17,925	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	56.32%	257.35%	167.68%
Ending Fund Balance for FY 14:	$144,131	$351,006	$180,864
Per Capita Ending Fund Balance:	$181	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$43,890	$6,426	$
Total Unreserved Funds:	$127,815	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Spillertown Village

Unit Code: 100/075/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$56,293
Equalized Assessed Valuation:	$1,978,210
Population:	211
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$3,388

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$50,555	$332,008	$170,045
Per Capita Beginning Fund Balance:	$240	$24,836	$493
Revenue Collected During FY 14:	$39,966	$369,367	$116,057
Expenditures During FY 14:	$53,300	$363,149	$110,784
Per Capita Revenue:	$189	$93,141	$321
Per Capita Expenditures:	$253	$94,207	$304
Revenues over (under) Expenditures:	-$13,334	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	69.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$37,221	$351,006	$180,864
Per Capita Ending Fund Balance:	$176	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,492	$123,269	$26,022
Total Unrestricted Net Assets:	$5,728	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$68,350	$609,493	$29,815
Per Capita Debt:	$324	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$322,075	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,526	$79,092	$947
Revenue Collected During FY 14:	$62,692	$321,951	$89,373
Expenditures During FY 14:	$67,747	$319,515	$97,232
Per Capita Revenue:	$297	$78,578	$229
Per Capita Expenditures:	$321	$76,774	$261
Operating Income (loss):	-$5,055	$2,436	$
Ratio of Retained Earnings to Expenditures:	467.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$317,020	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,502	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Spring Bay Village

Unit Code: 102/070/32 **County:** Woodford

Fiscal Year End:	6/1/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$236,208
Equalized Assessed Valuation:	$5,643,405
Population:	500
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$26,091

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$57,510	$332,008	$170,045
Per Capita Beginning Fund Balance:	$115	$24,836	$493
Revenue Collected During FY 14:	$96,478	$369,367	$116,057
Expenditures During FY 14:	$93,537	$363,149	$110,784
Per Capita Revenue:	$193	$93,141	$321
Per Capita Expenditures:	$187	$94,207	$304
Revenues over (under) Expenditures:	$2,941	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	64.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$60,451	$351,006	$180,864
Per Capita Ending Fund Balance:	$121	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$60,451	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Grove Village

Unit Code: 063/100/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,024,258
Equalized Assessed Valuation:	$194,196,778
Population:	5,778
Employees:	
Full Time:	19
Part Time:	17
Salaries Paid:	$1,236,002

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,812,299	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$660	$605	$440
Revenue Collected During FY 14:	$3,518,675	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,410,619	$5,491,101	$2,627,902
Per Capita Revenue:	$609	$812	$637
Per Capita Expenditures:	$590	$769	$619
Revenues over (under) Expenditures:	$108,056	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	110.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,782,363	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$655	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,228,615	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,330,536	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,811,248	$8,931,204	$2,656,302
Per Capita Debt:	$313	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,665,226	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$461	$1,598	$1,215
Revenue Collected During FY 14:	$551,794	$2,867,651	$1,249,280
Expenditures During FY 14:	$532,666	$2,739,346	$1,190,005
Per Capita Revenue:	$95	$478	$340
Per Capita Expenditures:	$92	$457	$327
Operating Income (loss):	$19,128	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	517.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,755,354	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$477	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Valley City

Unit Code: 006/105/30 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,198,550
Equalized Assessed Valuation:	$68,454,402
Population:	5,499
Employees:	
Full Time:	29
Part Time:	120
Salaries Paid:	$1,794,068

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,261,147	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$229	$605	$440
Revenue Collected During FY 14:	$3,729,757	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,783,595	$5,491,101	$2,627,902
Per Capita Revenue:	$678	$812	$637
Per Capita Expenditures:	$688	$769	$619
Revenues over (under) Expenditures:	-$53,838	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.08%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,592,309	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$290	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,435,498	$1,648,859	$607,219
Total Unrestricted Net Assets:	$62,047	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,382,892	$8,931,204	$2,656,302
Per Capita Debt:	$1,343	$1,369	$683
General Obligation Debt over EAV:	2.39%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,068,953	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,649	$1,598	$1,215
Revenue Collected During FY 14:	$2,690,277	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,079,923	$2,739,346	$1,190,005
Per Capita Revenue:	$489	$478	$340
Per Capita Expenditures:	$378	$457	$327
Operating Income (loss):	$610,354	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	485.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,090,307	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,835	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Springerton Village

Unit Code: 097/050/32 **County:** White

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$150,000
Equalized Assessed Valuation:	$7,500,000
Population:	300
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$12,148

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,442	$332,008	$170,045
Per Capita Beginning Fund Balance:	$108	$24,836	$493
Revenue Collected During FY 14:	$22,187	$369,367	$116,057
Expenditures During FY 14:	$26,741	$363,149	$110,784
Per Capita Revenue:	$74	$93,141	$321
Per Capita Expenditures:	$89	$94,207	$304
Revenues over (under) Expenditures:	-$4,554	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	104.29%	257.35%	167.68%
Ending Fund Balance for FY 14:	$27,888	$351,006	$180,864
Per Capita Ending Fund Balance:	$93	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$27,888	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$115,018	$609,493	$29,815
Per Capita Debt:	$383	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$793,005	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,643	$79,092	$947
Revenue Collected During FY 14:	$89,373	$321,951	$89,373
Expenditures During FY 14:	$100,608	$319,515	$97,232
Per Capita Revenue:	$298	$78,578	$229
Per Capita Expenditures:	$335	$76,774	$261
Operating Income (loss):	-$11,235	$2,436	$
Ratio of Retained Earnings to Expenditures:	777.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$781,770	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,606	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Springfield City

Unit Code: 083/120/30 **County:** Sangamon

Fiscal Year End:	2/28/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$681,540,178
Equalized Assessed Valuation:	$2,245,819,217
Population:	117,006
Employees:	
Full Time:	1,450
Part Time:	3
Salaries Paid:	$109,924,965

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$35,161,073	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$301	$513	$441
Revenue Collected During FY 14:	$133,557,564	$53,021,753	$40,071,062
Expenditures During FY 14:	$126,980,866	$50,940,085	$39,626,744
Per Capita Revenue:	$1,141	$1,047	$1,013
Per Capita Expenditures:	$1,085	$1,008	$967
Revenues over (under) Expenditures:	$6,576,698	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	29.12%	54.88%	52.77%
Ending Fund Balance for FY 14:	$36,978,164	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$316	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,685,936	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$48,334,944	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$893,472,805	$81,108,167	$55,205,755
Per Capita Debt:	$7,636	$1,521	$1,337
General Obligation Debt over EAV:	1.80%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$555,963,258	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$4,752	$1,355	$1,126
Revenue Collected During FY 14:	$293,794,707	$22,088,329	$13,107,976
Expenditures During FY 14:	$294,403,199	$21,127,660	$12,128,269
Per Capita Revenue:	$2,511	$418	$307
Per Capita Expenditures:	$2,516	$399	$297
Operating Income (loss):	-$608,492	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	187.83%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$552,969,687	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$4,726	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Anne Village

Unit Code: 046/085/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,428,000
Equalized Assessed Valuation:	$14,099,792
Population:	1,300
Employees:	
Full Time:	5
Part Time:	17
Salaries Paid:	$258,921

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$167,480	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$129	$605	$440
Revenue Collected During FY 14:	$603,646	$5,702,258	$2,724,997
Expenditures During FY 14:	$599,879	$5,491,101	$2,627,902
Per Capita Revenue:	$464	$812	$637
Per Capita Expenditures:	$461	$769	$619
Revenues over (under) Expenditures:	$3,767	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	32.72%	90.40%	74.76%
Ending Fund Balance for FY 14:	$196,283	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$151	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$25,061	$35,498	$
Total Unreserved Funds:	$171,222	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$532,685	$8,931,204	$2,656,302
Per Capita Debt:	$410	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,936,241	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,489	$1,598	$1,215
Revenue Collected During FY 14:	$252,692	$2,867,651	$1,249,280
Expenditures During FY 14:	$334,376	$2,739,346	$1,190,005
Per Capita Revenue:	$194	$478	$340
Per Capita Expenditures:	$257	$457	$327
Operating Income (loss):	-$81,684	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	547.14%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,829,521	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,407	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Augustine Village

Unit Code: 048/055/32 **County:** Knox

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $295,437

Equalized Assessed Valuation: $765,900

Population: 150

Employees:

Full Time:

Part Time: 13

Salaries Paid: $11,062

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$87,933	$332,008	$170,045
Per Capita Beginning Fund Balance:	$586	$24,836	$493
Revenue Collected During FY 14:	$34,220	$369,367	$116,057
Expenditures During FY 14:	$40,748	$363,149	$110,784
Per Capita Revenue:	$228	$93,141	$321
Per Capita Expenditures:	$272	$94,207	$304
Revenues over (under) Expenditures:	-$6,528	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	199.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	$81,405	$351,006	$180,864
Per Capita Ending Fund Balance:	$543	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,390	$123,269	$26,022
Total Unrestricted Net Assets:	$51,015	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,813	$609,493	$29,815
Per Capita Debt:	$19	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,573	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$110	$79,092	$947
Revenue Collected During FY 14:	$17,758	$321,951	$89,373
Expenditures During FY 14:	$19,468	$319,515	$97,232
Per Capita Revenue:	$118	$78,578	$229
Per Capita Expenditures:	$130	$76,774	$261
Operating Income (loss):	-$1,710	$2,436	$
Ratio of Retained Earnings to Expenditures:	76.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$14,863	$893,250	$392,538
Per Capita Ending Retained Earnings:	$99	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: St. Charles City

Unit Code: 045/080/30 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$139,891,345
Equalized Assessed Valuation:	$1,331,699,383
Population:	33,327
Employees:	
Full Time:	236
Part Time:	57
Salaries Paid:	$23,081,287

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$23,150,365	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$695	$513	$441
Revenue Collected During FY 14:	$42,543,720	$53,021,753	$40,071,062
Expenditures During FY 14:	$34,401,022	$50,940,085	$39,626,744
Per Capita Revenue:	$1,277	$1,047	$1,013
Per Capita Expenditures:	$1,032	$1,008	$967
Revenues over (under) Expenditures:	$8,142,698	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	67.07%	54.88%	52.77%
Ending Fund Balance for FY 14:	$23,073,282	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$692	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,428,376	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$10,501,379	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$121,197,893	$81,108,167	$55,205,755
Per Capita Debt:	$3,637	$1,521	$1,337
General Obligation Debt over EAV:	6.69%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$97,224,136	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,917	$1,355	$1,126
Revenue Collected During FY 14:	$70,274,501	$22,088,329	$13,107,976
Expenditures During FY 14:	$68,662,549	$21,127,660	$12,128,269
Per Capita Revenue:	$2,109	$418	$307
Per Capita Expenditures:	$2,060	$399	$297
Operating Income (loss):	$1,611,952	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	145.88%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$100,163,507	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,005	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. David Village

Unit Code: 029/090/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$246,750
Equalized Assessed Valuation:	$3,172,372
Population:	589
Employees:	
Full Time:	10
Part Time:	
Salaries Paid:	$40,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$153,030	$332,008	$170,045
Per Capita Beginning Fund Balance:	$260	$24,836	$493
Revenue Collected During FY 14:	$138,996	$369,367	$116,057
Expenditures During FY 14:	$201,904	$363,149	$110,784
Per Capita Revenue:	$236	$93,141	$321
Per Capita Expenditures:	$343	$94,207	$304
Revenues over (under) Expenditures:	-$62,908	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	44.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$90,122	$351,006	$180,864
Per Capita Ending Fund Balance:	$153	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$37,423	$6,426	$
Total Unreserved Funds:	$52,698	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,866	$609,493	$29,815
Per Capita Debt:	$17	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Elmo City

Unit Code: 026/030/30 **County:** Fayette

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,641,000
Equalized Assessed Valuation:	$9,269,251
Population:	1,426
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	$294,315

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$790,437	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$554	$605	$440
Revenue Collected During FY 14:	$661,838	$5,702,258	$2,724,997
Expenditures During FY 14:	$539,424	$5,491,101	$2,627,902
Per Capita Revenue:	$464	$812	$637
Per Capita Expenditures:	$378	$769	$619
Revenues over (under) Expenditures:	$122,414	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	169.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$912,851	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$640	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$442,234	$1,648,859	$607,219
Total Unrestricted Net Assets:	$470,617	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$440,945	$8,931,204	$2,656,302
Per Capita Debt:	$309	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,486,999	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,744	$1,598	$1,215
Revenue Collected During FY 14:	$668,076	$2,867,651	$1,249,280
Expenditures During FY 14:	$699,260	$2,739,346	$1,190,005
Per Capita Revenue:	$468	$478	$340
Per Capita Expenditures:	$490	$457	$327
Operating Income (loss):	-$31,184	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	351.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,455,815	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,722	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Francisville City

Unit Code: 051/030/30 **County:** Lawrence

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $842,200

Equalized Assessed Valuation: $2,103,149

Population: 1,188

Employees:

Full Time: 4

Part Time: 25

Salaries Paid: $159,163

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$65,281	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$55	$605	$440
Revenue Collected During FY 14:	$184,592	$5,702,258	$2,724,997
Expenditures During FY 14:	$167,231	$5,491,101	$2,627,902
Per Capita Revenue:	$155	$812	$637
Per Capita Expenditures:	$141	$769	$619
Revenues over (under) Expenditures:	$17,361	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	49.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$82,642	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$70	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$456,444	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$82,642	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,044,183	$8,931,204	$2,656,302
Per Capita Debt:	$879	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,423,921	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,199	$1,598	$1,215
Revenue Collected During FY 14:	$357,599	$2,867,651	$1,249,280
Expenditures During FY 14:	$348,856	$2,739,346	$1,190,005
Per Capita Revenue:	$301	$478	$340
Per Capita Expenditures:	$294	$457	$327
Operating Income (loss):	$8,743	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	410.67%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,432,664	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,206	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Jacob Village

Unit Code: 057/105/32 **County:** Madison

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,378,994
Equalized Assessed Valuation:	$16,852,733
Population:	1,150
Employees:	
Full Time:	5
Part Time:	7
Salaries Paid:	$269,338

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$193,825	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$169	$605	$440
Revenue Collected During FY 14:	$579,740	$5,702,258	$2,724,997
Expenditures During FY 14:	$415,132	$5,491,101	$2,627,902
Per Capita Revenue:	$504	$812	$637
Per Capita Expenditures:	$361	$769	$619
Revenues over (under) Expenditures:	$164,608	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	77.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	$320,988	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$279	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,205	$1,648,859	$607,219
Total Unrestricted Net Assets:	$232,783	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$351,858	$8,931,204	$2,656,302
Per Capita Debt:	$306	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$728,001	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$633	$1,598	$1,215
Revenue Collected During FY 14:	$721,808	$2,867,651	$1,249,280
Expenditures During FY 14:	$595,507	$2,739,346	$1,190,005
Per Capita Revenue:	$628	$478	$340
Per Capita Expenditures:	$518	$457	$327
Operating Income (loss):	$126,301	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	149.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$891,747	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$775	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Johns Village

Unit Code: 073/025/32 **County:** Perry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$400,000
Equalized Assessed Valuation:	$1,425,274
Population:	195
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$12,167

Blended Component Units

Number Submitted = 1

St.Johns Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$150,530	$332,008	$170,045
Per Capita Beginning Fund Balance:	$772	$24,836	$493
Revenue Collected During FY 14:	$79,697	$369,367	$116,057
Expenditures During FY 14:	$78,461	$363,149	$110,784
Per Capita Revenue:	$409	$93,141	$321
Per Capita Expenditures:	$402	$94,207	$304
Revenues over (under) Expenditures:	$1,236	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	193.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$151,766	$351,006	$180,864
Per Capita Ending Fund Balance:	$778	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,065	$123,269	$26,022
Total Unrestricted Net Assets:	$110,701	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,503	$609,493	$29,815
Per Capita Debt:	$110	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$69,413	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$356	$79,092	$947
Revenue Collected During FY 14:	$30,984	$321,951	$89,373
Expenditures During FY 14:	$26,868	$319,515	$97,232
Per Capita Revenue:	$159	$78,578	$229
Per Capita Expenditures:	$138	$76,774	$261
Operating Income (loss):	$4,116	$2,436	$
Ratio of Retained Earnings to Expenditures:	273.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$73,529	$893,250	$392,538
Per Capita Ending Retained Earnings:	$377	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Joseph Village

Unit Code: 010/105/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,157,003
Equalized Assessed Valuation:	$65,875,886
Population:	3,967
Employees:	
Full Time:	15
Part Time:	26
Salaries Paid:	$364,027

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,774,476	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$447	$605	$440
Revenue Collected During FY 14:	$1,443,014	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,319,319	$5,491,101	$2,627,902
Per Capita Revenue:	$364	$812	$637
Per Capita Expenditures:	$333	$769	$619
Revenues over (under) Expenditures:	$123,695	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	143.88%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,898,171	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$478	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,067	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,102,139	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,889,828	$8,931,204	$2,656,302
Per Capita Debt:	$728	$1,369	$683
General Obligation Debt over EAV:	2.01%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,786,423	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$450	$1,598	$1,215
Revenue Collected During FY 14:	$529,944	$2,867,651	$1,249,280
Expenditures During FY 14:	$464,992	$2,739,346	$1,190,005
Per Capita Revenue:	$134	$478	$340
Per Capita Expenditures:	$117	$457	$327
Operating Income (loss):	$64,952	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	398.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,851,375	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$467	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Libory Village

Unit Code: 088/115/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$259,012
Equalized Assessed Valuation:	$8,723,187
Population:	615
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$55,358

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$262,718	$332,008	$170,045
Per Capita Beginning Fund Balance:	$427	$24,836	$493
Revenue Collected During FY 14:	$366,965	$369,367	$116,057
Expenditures During FY 14:	$429,622	$363,149	$110,784
Per Capita Revenue:	$597	$93,141	$321
Per Capita Expenditures:	$699	$94,207	$304
Revenues over (under) Expenditures:	-$62,657	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	53.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$231,761	$351,006	$180,864
Per Capita Ending Fund Balance:	$377	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,635	$123,269	$26,022
Total Unrestricted Net Assets:	$240,014	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$116,424	$609,493	$29,815
Per Capita Debt:	$189	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,040,926	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,319	$79,092	$947
Revenue Collected During FY 14:	$201,901	$321,951	$89,373
Expenditures During FY 14:	$271,326	$319,515	$97,232
Per Capita Revenue:	$328	$78,578	$229
Per Capita Expenditures:	$441	$76,774	$261
Operating Income (loss):	-$69,425	$2,436	$
Ratio of Retained Earnings to Expenditures:	724.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,964,801	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,195	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Peter Village

Unit Code: 026/035/32 **County:** Fayette

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,222,650

Equalized Assessed Valuation: $3,411,034

Population: 355

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: $59,456

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$136,366	$332,008	$170,045
Per Capita Beginning Fund Balance:	$384	$24,836	$493
Revenue Collected During FY 14:	$162,003	$369,367	$116,057
Expenditures During FY 14:	$150,140	$363,149	$110,784
Per Capita Revenue:	$456	$93,141	$321
Per Capita Expenditures:	$423	$94,207	$304
Revenues over (under) Expenditures:	$11,863	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	97.53%	257.35%	167.68%
Ending Fund Balance for FY 14:	$146,430	$351,006	$180,864
Per Capita Ending Fund Balance:	$412	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,690	$123,269	$26,022
Total Unrestricted Net Assets:	$136,740	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$182,000	$609,493	$29,815
Per Capita Debt:	$513	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$488,901	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,377	$79,092	$947
Revenue Collected During FY 14:	$385,954	$321,951	$89,373
Expenditures During FY 14:	$160,306	$319,515	$97,232
Per Capita Revenue:	$1,087	$78,578	$229
Per Capita Expenditures:	$452	$76,774	$261
Operating Income (loss):	$225,648	$2,436	$
Ratio of Retained Earnings to Expenditures:	546.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$876,248	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,468	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Standard Village

Unit Code: 078/035/32 **County:** Putnam

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$270,460
Equalized Assessed Valuation:	$2,268,973
Population:	220
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$13,722

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$141,188	$332,008	$170,045
Per Capita Beginning Fund Balance:	$642	$24,836	$493
Revenue Collected During FY 14:	$67,781	$369,367	$116,057
Expenditures During FY 14:	$60,457	$363,149	$110,784
Per Capita Revenue:	$308	$93,141	$321
Per Capita Expenditures:	$275	$94,207	$304
Revenues over (under) Expenditures:	$7,324	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	245.65%	257.35%	167.68%
Ending Fund Balance for FY 14:	$148,512	$351,006	$180,864
Per Capita Ending Fund Balance:	$675	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,114	$123,269	$26,022
Total Unrestricted Net Assets:	$100,398	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$188,333	$609,493	$29,815
Per Capita Debt:	$856	$180,001	$67
General Obligation Debt over EAV:	8.30%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$337,697	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,535	$79,092	$947
Revenue Collected During FY 14:	$95,788	$321,951	$89,373
Expenditures During FY 14:	$74,436	$319,515	$97,232
Per Capita Revenue:	$435	$78,578	$229
Per Capita Expenditures:	$338	$76,774	$261
Operating Income (loss):	$21,352	$2,436	$
Ratio of Retained Earnings to Expenditures:	482.36%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$359,049	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,632	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Standard City Village

Unit Code: 056/110/32 **County:** Macoupin

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $53,180

Equalized Assessed Valuation: $815,357

Population: 170

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

Standard City Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$43,346	$332,008	$170,045
Per Capita Beginning Fund Balance:	$255	$24,836	$493
Revenue Collected During FY 14:	$35,543	$369,367	$116,057
Expenditures During FY 14:	$31,422	$363,149	$110,784
Per Capita Revenue:	$209	$93,141	$321
Per Capita Expenditures:	$185	$94,207	$304
Revenues over (under) Expenditures:	$4,121	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	151.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,467	$351,006	$180,864
Per Capita Ending Fund Balance:	$279	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$47,468	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stanford Village

Unit Code: 064/105/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,455,250
Equalized Assessed Valuation:	$6,386,086
Population:	596
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	$125,365

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$394,210	$332,008	$170,045
Per Capita Beginning Fund Balance:	$661	$24,836	$493
Revenue Collected During FY 14:	$306,897	$369,367	$116,057
Expenditures During FY 14:	$273,587	$363,149	$110,784
Per Capita Revenue:	$515	$93,141	$321
Per Capita Expenditures:	$459	$94,207	$304
Revenues over (under) Expenditures:	$33,310	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	156.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$427,520	$351,006	$180,864
Per Capita Ending Fund Balance:	$717	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,738	$123,269	$26,022
Total Unrestricted Net Assets:	$189,310	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$46,585	$609,493	$29,815
Per Capita Debt:	$78	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$656,950	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,102	$79,092	$947
Revenue Collected During FY 14:	$133,245	$321,951	$89,373
Expenditures During FY 14:	$117,159	$319,515	$97,232
Per Capita Revenue:	$224	$78,578	$229
Per Capita Expenditures:	$197	$76,774	$261
Operating Income (loss):	$16,086	$2,436	$
Ratio of Retained Earnings to Expenditures:	574.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$673,036	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,129	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Staunton City

Unit Code: 056/115/30 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$13,806,964
Equalized Assessed Valuation:	$55,008,412
Population:	5,139
Employees:	
Full Time:	22
Part Time:	43
Salaries Paid:	$1,383,749

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,646,404	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$320	$605	$440
Revenue Collected During FY 14:	$2,799,228	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,748,129	$5,491,101	$2,627,902
Per Capita Revenue:	$545	$812	$637
Per Capita Expenditures:	$535	$769	$619
Revenues over (under) Expenditures:	$51,099	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	57.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,592,558	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$310	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$447,842	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,144,716	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,061,820	$8,931,204	$2,656,302
Per Capita Debt:	$1,763	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,640,134	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,265	$1,598	$1,215
Revenue Collected During FY 14:	$1,886,986	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,811,067	$2,739,346	$1,190,005
Per Capita Revenue:	$367	$478	$340
Per Capita Expenditures:	$352	$457	$327
Operating Income (loss):	$75,919	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	652.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,820,998	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,300	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Steeleville Village

Unit Code: 079/070/32 **County:** Randolph

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,662,300
Equalized Assessed Valuation:	$26,176,885
Population:	2,083
Employees:	
Full Time:	13
Part Time:	32
Salaries Paid:	$606,457

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$544,400	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$261	$605	$440
Revenue Collected During FY 14:	$1,841,498	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,698,851	$5,491,101	$2,627,902
Per Capita Revenue:	$884	$812	$637
Per Capita Expenditures:	$816	$769	$619
Revenues over (under) Expenditures:	$142,647	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	40.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	$687,047	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$330	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$489,902	$1,648,859	$607,219
Total Unrestricted Net Assets:	$197,145	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,153,716	$8,931,204	$2,656,302
Per Capita Debt:	$554	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$727,565	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$349	$1,598	$1,215
Revenue Collected During FY 14:	$591,266	$2,867,651	$1,249,280
Expenditures During FY 14:	$564,444	$2,739,346	$1,190,005
Per Capita Revenue:	$284	$478	$340
Per Capita Expenditures:	$271	$457	$327
Operating Income (loss):	$26,822	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	133.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$754,387	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$362	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Steger Village

Unit Code: 016/545/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,204,682
Equalized Assessed Valuation:	$105,877,595
Population:	9,565
Employees:	
Full Time:	45
Part Time:	88
Salaries Paid:	$2,943,063

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,751,825	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$288	$605	$440
Revenue Collected During FY 14:	$6,315,027	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,966,327	$5,491,101	$2,627,902
Per Capita Revenue:	$660	$812	$637
Per Capita Expenditures:	$624	$769	$619
Revenues over (under) Expenditures:	$348,700	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,156,324	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$330	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,370,181	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,445,081	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,453,614	$8,931,204	$2,656,302
Per Capita Debt:	$152	$1,369	$683
General Obligation Debt over EAV:	0.33%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,839,832	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$401	$1,598	$1,215
Revenue Collected During FY 14:	$944,611	$2,867,651	$1,249,280
Expenditures During FY 14:	$871,299	$2,739,346	$1,190,005
Per Capita Revenue:	$99	$478	$340
Per Capita Expenditures:	$91	$457	$327
Operating Income (loss):	$73,312	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	449.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,913,144	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$409	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sterling City

Unit Code: 098/055/30 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$219,370,582
Equalized Assessed Valuation:	$171,470,659
Population:	15,596
Employees:	
Full Time:	94
Part Time:	89
Salaries Paid:	$6,079,319

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,660,388	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$427	$605	$440
Revenue Collected During FY 14:	$13,789,958	$5,702,258	$2,724,997
Expenditures During FY 14:	$15,026,258	$5,491,101	$2,627,902
Per Capita Revenue:	$884	$812	$637
Per Capita Expenditures:	$963	$769	$619
Revenues over (under) Expenditures:	-$1,236,300	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	37.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,629,282	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$361	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,971,441	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,726,241	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$43,353,497	$8,931,204	$2,656,302
Per Capita Debt:	$2,780	$1,369	$683
General Obligation Debt over EAV:	2.46%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,374,581	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$729	$1,598	$1,215
Revenue Collected During FY 14:	$2,874,203	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,669,077	$2,739,346	$1,190,005
Per Capita Revenue:	$184	$478	$340
Per Capita Expenditures:	$171	$457	$327
Operating Income (loss):	$205,126	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	432.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,553,540	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$741	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Steward Village

Unit Code: 052/055/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$95,595
Equalized Assessed Valuation:	$2,769,462
Population:	256
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$18,470

Blended Component Units

Number Submitted = 1

Steward Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$114,831	$332,008	$170,045
Per Capita Beginning Fund Balance:	$449	$24,836	$493
Revenue Collected During FY 14:	$66,867	$369,367	$116,057
Expenditures During FY 14:	$38,198	$363,149	$110,784
Per Capita Revenue:	$261	$93,141	$321
Per Capita Expenditures:	$149	$94,207	$304
Revenues over (under) Expenditures:	$28,669	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	329.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$125,704	$351,006	$180,864
Per Capita Ending Fund Balance:	$491	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,500	$123,269	$26,022
Total Unrestricted Net Assets:	$86,204	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$60,000	$609,493	$29,815
Per Capita Debt:	$234	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$786,173	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,071	$79,092	$947
Revenue Collected During FY 14:	$48,264	$321,951	$89,373
Expenditures During FY 14:	$53,182	$319,515	$97,232
Per Capita Revenue:	$189	$78,578	$229
Per Capita Expenditures:	$208	$76,774	$261
Operating Income (loss):	-$4,918	$2,436	$
Ratio of Retained Earnings to Expenditures:	1473.96%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$783,884	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,062	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stewardson Village

Unit Code: 086/045/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$454,250
Equalized Assessed Valuation:	$6,468,620
Population:	734
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$119,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$264,888	$332,008	$170,045
Per Capita Beginning Fund Balance:	$361	$24,836	$493
Revenue Collected During FY 14:	$208,133	$369,367	$116,057
Expenditures During FY 14:	$179,520	$363,149	$110,784
Per Capita Revenue:	$284	$93,141	$321
Per Capita Expenditures:	$245	$94,207	$304
Revenues over (under) Expenditures:	$28,613	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	130.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	$234,972	$351,006	$180,864
Per Capita Ending Fund Balance:	$320	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,130	$123,269	$26,022
Total Unrestricted Net Assets:	$207,842	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$342,750	$609,493	$29,815
Per Capita Debt:	$467	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,794,862	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,445	$79,092	$947
Revenue Collected During FY 14:	$171,593	$321,951	$89,373
Expenditures During FY 14:	$251,009	$319,515	$97,232
Per Capita Revenue:	$234	$78,578	$229
Per Capita Expenditures:	$342	$76,774	$261
Operating Income (loss):	-$79,416	$2,436	$
Ratio of Retained Earnings to Expenditures:	683.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,715,446	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,337	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stickney Village

Unit Code: 016/550/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,575,937
Equalized Assessed Valuation:	$99,046,344
Population:	6,824
Employees:	
Full Time:	65
Part Time:	37
Salaries Paid:	$4,756,126

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,953,023	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$286	$605	$440
Revenue Collected During FY 14:	$6,799,988	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,605,578	$5,491,101	$2,627,902
Per Capita Revenue:	$996	$812	$637
Per Capita Expenditures:	$968	$769	$619
Revenues over (under) Expenditures:	$194,410	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	32.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,147,433	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$315	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$621,527	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,564,983	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,621,349	$8,931,204	$2,656,302
Per Capita Debt:	$1,410	$1,369	$683
General Obligation Debt over EAV:	8.92%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,022,347	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$443	$1,598	$1,215
Revenue Collected During FY 14:	$2,908,817	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,969,089	$2,739,346	$1,190,005
Per Capita Revenue:	$426	$478	$340
Per Capita Expenditures:	$435	$457	$327
Operating Income (loss):	-$60,272	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	99.76%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,962,075	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$434	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stillman Valley Village

Unit Code: 071/060/32 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,823,000
Equalized Assessed Valuation:	$15,511,674
Population:	1,120
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$207,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$310,518	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$277	$605	$440
Revenue Collected During FY 14:	$499,041	$5,702,258	$2,724,997
Expenditures During FY 14:	$468,691	$5,491,101	$2,627,902
Per Capita Revenue:	$446	$812	$637
Per Capita Expenditures:	$418	$769	$619
Revenues over (under) Expenditures:	$30,350	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	72.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	$340,868	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$304	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,181	$1,648,859	$607,219
Total Unrestricted Net Assets:	$218,366	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$273,000	$8,931,204	$2,656,302
Per Capita Debt:	$244	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$575,065	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$513	$1,598	$1,215
Revenue Collected During FY 14:	$628,635	$2,867,651	$1,249,280
Expenditures During FY 14:	$325,954	$2,739,346	$1,190,005
Per Capita Revenue:	$561	$478	$340
Per Capita Expenditures:	$291	$457	$327
Operating Income (loss):	$302,681	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	269.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$877,746	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$784	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stockton Village

Unit Code: 043/050/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,798,242
Equalized Assessed Valuation:	$20,829,509
Population:	1,862
Employees:	
Full Time:	12
Part Time:	15
Salaries Paid:	$575,450

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$633,532	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$340	$605	$440
Revenue Collected During FY 14:	$1,272,404	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,142,271	$5,491,101	$2,627,902
Per Capita Revenue:	$683	$812	$637
Per Capita Expenditures:	$613	$769	$619
Revenues over (under) Expenditures:	$130,133	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	66.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$759,111	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$408	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$97,508	$1,648,859	$607,219
Total Unrestricted Net Assets:	$661,603	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,013,754	$8,931,204	$2,656,302
Per Capita Debt:	$1,619	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,640,078	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,492	$1,598	$1,215
Revenue Collected During FY 14:	$1,309,490	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,149,075	$2,739,346	$1,190,005
Per Capita Revenue:	$703	$478	$340
Per Capita Expenditures:	$617	$457	$327
Operating Income (loss):	$160,415	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	418.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,805,047	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,581	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stone Park Village

Unit Code: 016/555/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,233,205
Equalized Assessed Valuation:	$43,074,861
Population:	4,946
Employees:	
Full Time:	25
Part Time:	52
Salaries Paid:	$2,228,953

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,688,988	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$341	$605	$440
Revenue Collected During FY 14:	$6,647,041	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,788,228	$5,491,101	$2,627,902
Per Capita Revenue:	$1,344	$812	$637
Per Capita Expenditures:	$1,777	$769	$619
Revenues over (under) Expenditures:	-$2,141,187	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	15.87%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,394,418	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$282	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,219,159	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$4,953,304	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,055,913	$8,931,204	$2,656,302
Per Capita Debt:	$3,651	$1,369	$683
General Obligation Debt over EAV:	40.74%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$306,967	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$62	$1,598	$1,215
Revenue Collected During FY 14:	$693,731	$2,867,651	$1,249,280
Expenditures During FY 14:	$796,805	$2,739,346	$1,190,005
Per Capita Revenue:	$140	$478	$340
Per Capita Expenditures:	$161	$457	$327
Operating Income (loss):	-$103,074	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	25.59%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$203,893	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$41	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonefort Village

Unit Code: 100/080/32 **County:** Williamson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$235,676
Equalized Assessed Valuation:	$1,139,770
Population:	297
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$14,820

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$107,214	$332,008	$170,045
Per Capita Beginning Fund Balance:	$361	$24,836	$493
Revenue Collected During FY 14:	$79,547	$369,367	$116,057
Expenditures During FY 14:	$89,376	$363,149	$110,784
Per Capita Revenue:	$268	$93,141	$321
Per Capita Expenditures:	$301	$94,207	$304
Revenues over (under) Expenditures:	-$9,829	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	$99,914	$351,006	$180,864
Per Capita Ending Fund Balance:	$336	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,226	$123,269	$26,022
Total Unrestricted Net Assets:	$47,688	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$199,000	$609,493	$29,815
Per Capita Debt:	$670	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$802,001	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,700	$79,092	$947
Revenue Collected During FY 14:	$119,681	$321,951	$89,373
Expenditures During FY 14:	$155,073	$319,515	$97,232
Per Capita Revenue:	$403	$78,578	$229
Per Capita Expenditures:	$522	$76,774	$261
Operating Income (loss):	-$35,392	$2,436	$
Ratio of Retained Earnings to Expenditures:	492.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$764,080	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,573	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonington Village

Unit Code: 011/060/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$386,000
Equalized Assessed Valuation:	$8,814,088
Population:	960
Employees:	
Full Time:	5
Part Time:	10
Salaries Paid:	$222,602

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$148,514	$332,008	$170,045
Per Capita Beginning Fund Balance:	$155	$24,836	$493
Revenue Collected During FY 14:	$339,761	$369,367	$116,057
Expenditures During FY 14:	$306,608	$363,149	$110,784
Per Capita Revenue:	$354	$93,141	$321
Per Capita Expenditures:	$319	$94,207	$304
Revenues over (under) Expenditures:	$33,153	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	59.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	$181,667	$351,006	$180,864
Per Capita Ending Fund Balance:	$189	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,847	$123,269	$26,022
Total Unrestricted Net Assets:	$99,820	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,036	$609,493	$29,815
Per Capita Debt:	$16	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,549,764	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,656	$79,092	$947
Revenue Collected During FY 14:	$1,030,130	$321,951	$89,373
Expenditures During FY 14:	$985,850	$319,515	$97,232
Per Capita Revenue:	$1,073	$78,578	$229
Per Capita Expenditures:	$1,027	$76,774	$261
Operating Income (loss):	$44,280	$2,436	$
Ratio of Retained Earnings to Expenditures:	263.13%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,594,044	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,702	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stoy Village

Unit Code: 017/035/32 **County:** Crawford

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $25,370

Equalized Assessed Valuation: $909,730

Population: 104

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$142,592	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,371	$24,836	$493
Revenue Collected During FY 14:	$21,649	$369,367	$116,057
Expenditures During FY 14:	$25,370	$363,149	$110,784
Per Capita Revenue:	$208	$93,141	$321
Per Capita Expenditures:	$244	$94,207	$304
Revenues over (under) Expenditures:	-$3,721	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	547.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$138,871	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,335	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$7,564	$6,426	$
Total Unreserved Funds:	$131,307	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Strasburg Village

Unit Code: 086/050/32 **County:** Shelby

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $247,600

Equalized Assessed Valuation: $4,273,457

Population: 603

Employees:

Full Time:

Part Time: 8

Salaries Paid: $72,186

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$102,795	$332,008	$170,045
Per Capita Beginning Fund Balance:	$170	$24,836	$493
Revenue Collected During FY 14:	$194,632	$369,367	$116,057
Expenditures During FY 14:	$164,530	$363,149	$110,784
Per Capita Revenue:	$323	$93,141	$321
Per Capita Expenditures:	$273	$94,207	$304
Revenues over (under) Expenditures:	$30,102	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	71.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$117,426	$351,006	$180,864
Per Capita Ending Fund Balance:	$195	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,286	$123,269	$26,022
Total Unrestricted Net Assets:	$105,140	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$542,084	$609,493	$29,815
Per Capita Debt:	$899	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$871,489	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,445	$79,092	$947
Revenue Collected During FY 14:	$194,077	$321,951	$89,373
Expenditures During FY 14:	$202,332	$319,515	$97,232
Per Capita Revenue:	$322	$78,578	$229
Per Capita Expenditures:	$336	$76,774	$261
Operating Income (loss):	-$8,255	$2,436	$
Ratio of Retained Earnings to Expenditures:	434.29%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$878,705	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,457	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Strawn Village

Unit Code: 053/075/32 **County:** Livingston

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $60,844

Equalized Assessed Valuation: $755,972

Population: 104

Employees:

Full Time:

Part Time: 8

Salaries Paid: $3,422

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,808	$332,008	$170,045
Per Capita Beginning Fund Balance:	$431	$24,836	$493
Revenue Collected During FY 14:	$29,687	$369,367	$116,057
Expenditures During FY 14:	$28,265	$363,149	$110,784
Per Capita Revenue:	$285	$93,141	$321
Per Capita Expenditures:	$272	$94,207	$304
Revenues over (under) Expenditures:	$1,422	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	163.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	$46,230	$351,006	$180,864
Per Capita Ending Fund Balance:	$445	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,061	$123,269	$26,022
Total Unrestricted Net Assets:	$34,169	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$201,163	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,934	$79,092	$947
Revenue Collected During FY 14:	$7,388	$321,951	$89,373
Expenditures During FY 14:	$20,187	$319,515	$97,232
Per Capita Revenue:	$71	$78,578	$229
Per Capita Expenditures:	$194	$76,774	$261
Operating Income (loss):	-$12,799	$2,436	$
Ratio of Retained Earnings to Expenditures:	933.10%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$188,364	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,811	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Streamwood Village

Unit Code: 016/560/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$50,152,642
Equalized Assessed Valuation:	$669,490,641
Population:	40,434
Employees:	
Full Time:	180
Part Time:	14
Salaries Paid:	$16,072,099

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,824,205	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$391	$513	$441
Revenue Collected During FY 14:	$29,423,527	$53,021,753	$40,071,062
Expenditures During FY 14:	$25,404,000	$50,940,085	$39,626,744
Per Capita Revenue:	$728	$1,047	$1,013
Per Capita Expenditures:	$628	$1,008	$967
Revenues over (under) Expenditures:	$4,019,527	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	68.90%	54.88%	52.77%
Ending Fund Balance for FY 14:	$17,502,955	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$433	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,259,312	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$25,618,832	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,570,000	$81,108,167	$55,205,755
Per Capita Debt:	$162	$1,521	$1,337
General Obligation Debt over EAV:	0.98%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$51,300,687	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,269	$1,355	$1,126
Revenue Collected During FY 14:	$12,529,152	$22,088,329	$13,107,976
Expenditures During FY 14:	$12,139,295	$21,127,660	$12,128,269
Per Capita Revenue:	$310	$418	$307
Per Capita Expenditures:	$300	$399	$297
Operating Income (loss):	$389,857	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	418.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$50,790,544	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,256	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Streator City

Unit Code: 050/110/30 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,486,822
Equalized Assessed Valuation:	$98,949,675
Population:	13,710
Employees:	
Full Time:	74
Part Time:	54
Salaries Paid:	$4,929,045

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,319,094	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$242	$605	$440
Revenue Collected During FY 14:	$11,628,552	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,683,222	$5,491,101	$2,627,902
Per Capita Revenue:	$848	$812	$637
Per Capita Expenditures:	$779	$769	$619
Revenues over (under) Expenditures:	$945,330	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,224,424	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$308	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$1,223,671	$35,498	$
Total Unreserved Funds:	$3,000,753	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,037,712	$8,931,204	$2,656,302
Per Capita Debt:	$1,024	$1,369	$683
General Obligation Debt over EAV:	1.52%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$28,666,374	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,091	$1,598	$1,215
Revenue Collected During FY 14:	$3,922,247	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,979,755	$2,739,346	$1,190,005
Per Capita Revenue:	$286	$478	$340
Per Capita Expenditures:	$290	$457	$327
Operating Income (loss):	-$57,508	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	719.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$28,648,866	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,090	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stronghurst Village

Unit Code: 036/045/32 **County:** Henderson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,122,850
Equalized Assessed Valuation:	$7,221,556
Population:	1,000
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$122,590

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$896,537	$332,008	$170,045
Per Capita Beginning Fund Balance:	$897	$24,836	$493
Revenue Collected During FY 14:	$314,606	$369,367	$116,057
Expenditures During FY 14:	$388,116	$363,149	$110,784
Per Capita Revenue:	$315	$93,141	$321
Per Capita Expenditures:	$388	$94,207	$304
Revenues over (under) Expenditures:	-$73,510	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	212.06%	257.35%	167.68%
Ending Fund Balance for FY 14:	$823,027	$351,006	$180,864
Per Capita Ending Fund Balance:	$823	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,739	$123,269	$26,022
Total Unrestricted Net Assets:	$806,288	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,791,224	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,791	$79,092	$947
Revenue Collected During FY 14:	$184,779	$321,951	$89,373
Expenditures During FY 14:	$216,221	$319,515	$97,232
Per Capita Revenue:	$185	$78,578	$229
Per Capita Expenditures:	$216	$76,774	$261
Operating Income (loss):	-$31,442	$2,436	$
Ratio of Retained Earnings to Expenditures:	1276.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,759,782	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,760	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sublette Village

Unit Code: 052/060/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$731,820
Equalized Assessed Valuation:	$6,485,774
Population:	449
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$18,289

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,171,740	$332,008	$170,045
Per Capita Beginning Fund Balance:	$2,610	$24,836	$493
Revenue Collected During FY 14:	$276,361	$369,367	$116,057
Expenditures During FY 14:	$284,989	$363,149	$110,784
Per Capita Revenue:	$616	$93,141	$321
Per Capita Expenditures:	$635	$94,207	$304
Revenues over (under) Expenditures:	-$8,628	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	408.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$1,163,112	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,590	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$101,215	$123,269	$26,022
Total Unrestricted Net Assets:	$1,061,897	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$525,336	$609,493	$29,815
Per Capita Debt:	$1,170	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$411,733	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$917	$79,092	$947
Revenue Collected During FY 14:	$95,572	$321,951	$89,373
Expenditures During FY 14:	$120,029	$319,515	$97,232
Per Capita Revenue:	$213	$78,578	$229
Per Capita Expenditures:	$267	$76,774	$261
Operating Income (loss):	-$24,457	$2,436	$
Ratio of Retained Earnings to Expenditures:	264.73%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$317,755	$893,250	$392,538
Per Capita Ending Retained Earnings:	$708	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sugar Grove Village

Unit Code: 045/095/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,571,147
Equalized Assessed Valuation:	$249,556,210
Population:	8,997
Employees:	
Full Time:	39
Part Time:	13
Salaries Paid:	$2,632,864

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,522,715	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$169	$605	$440
Revenue Collected During FY 14:	$4,558,746	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,220,596	$5,491,101	$2,627,902
Per Capita Revenue:	$507	$812	$637
Per Capita Expenditures:	$469	$769	$619
Revenues over (under) Expenditures:	$338,150	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	36.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,530,723	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$170	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,047,466	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,805,833	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,566,244	$8,931,204	$2,656,302
Per Capita Debt:	$1,730	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,718,979	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,858	$1,598	$1,215
Revenue Collected During FY 14:	$3,949,971	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,369,825	$2,739,346	$1,190,005
Per Capita Revenue:	$439	$478	$340
Per Capita Expenditures:	$375	$457	$327
Operating Income (loss):	$580,146	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	502.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$16,946,290	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,884	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sullivan City

Unit Code: 070/035/30 **County:** Moultrie

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,900,200
Equalized Assessed Valuation:	$33,703,850
Population:	4,469
Employees:	
Full Time:	60
Part Time:	40
Salaries Paid:	$2,655,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,301,538	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,858	$605	$440
Revenue Collected During FY 14:	$4,630,245	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,266,104	$5,491,101	$2,627,902
Per Capita Revenue:	$1,036	$812	$637
Per Capita Expenditures:	$1,402	$769	$619
Revenues over (under) Expenditures:	-$1,635,859	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	123.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,753,679	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,735	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$313,166	$1,648,859	$607,219
Total Unrestricted Net Assets:	$579,455	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,745,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,509	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$25,027,685	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$5,600	$1,598	$1,215
Revenue Collected During FY 14:	$14,220,170	$2,867,651	$1,249,280
Expenditures During FY 14:	$11,303,069	$2,739,346	$1,190,005
Per Capita Revenue:	$3,182	$478	$340
Per Capita Expenditures:	$2,529	$457	$327
Operating Income (loss):	$2,917,101	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	238.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$26,956,786	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$6,032	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Summerfield Village

Unit Code: 088/135/32 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$397,852
Equalized Assessed Valuation:	$3,245,774
Population:	451
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$64,978

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$150,976	$332,008	$170,045
Per Capita Beginning Fund Balance:	$335	$24,836	$493
Revenue Collected During FY 14:	$167,152	$369,367	$116,057
Expenditures During FY 14:	$173,078	$363,149	$110,784
Per Capita Revenue:	$371	$93,141	$321
Per Capita Expenditures:	$384	$94,207	$304
Revenues over (under) Expenditures:	-$5,926	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	83.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$145,050	$351,006	$180,864
Per Capita Ending Fund Balance:	$322	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,326	$123,269	$26,022
Total Unrestricted Net Assets:	$109,724	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$216,601	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$480	$79,092	$947
Revenue Collected During FY 14:	$95,998	$321,951	$89,373
Expenditures During FY 14:	$76,152	$319,515	$97,232
Per Capita Revenue:	$213	$78,578	$229
Per Capita Expenditures:	$169	$76,774	$261
Operating Income (loss):	$19,846	$2,436	$
Ratio of Retained Earnings to Expenditures:	310.49%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$236,447	$893,250	$392,538
Per Capita Ending Retained Earnings:	$524	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Summit Village

Unit Code: 016/565/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,537,345
Equalized Assessed Valuation:	$134,616,847
Population:	11,054
Employees:	
Full Time:	50
Part Time:	77
Salaries Paid:	$5,780,958

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,359,586	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$213	$605	$440
Revenue Collected During FY 14:	$11,508,192	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,593,715	$5,491,101	$2,627,902
Per Capita Revenue:	$1,041	$812	$637
Per Capita Expenditures:	$1,139	$769	$619
Revenues over (under) Expenditures:	-$1,085,523	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	12.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,607,770	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$145	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,196,915	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$6,791,079	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,559,577	$8,931,204	$2,656,302
Per Capita Debt:	$684	$1,369	$683
General Obligation Debt over EAV:	0.12%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$782,202	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$71	$1,598	$1,215
Revenue Collected During FY 14:	$2,646,256	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,956,637	$2,739,346	$1,190,005
Per Capita Revenue:	$239	$478	$340
Per Capita Expenditures:	$267	$457	$327
Operating Income (loss):	-$310,381	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	4.67%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$138,114	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$12	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sumner City

Unit Code: 051/035/30 **County:** Lawrence

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$643,000
Equalized Assessed Valuation:	$2,876,424
Population:	2,142
Employees:	
Full Time:	6
Part Time:	17
Salaries Paid:	$308,583

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$350,866	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$164	$605	$440
Revenue Collected During FY 14:	$667,015	$5,702,258	$2,724,997
Expenditures During FY 14:	$777,089	$5,491,101	$2,627,902
Per Capita Revenue:	$311	$812	$637
Per Capita Expenditures:	$363	$769	$619
Revenues over (under) Expenditures:	-$110,074	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	38.45%	90.40%	74.76%
Ending Fund Balance for FY 14:	$298,792	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$139	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,750	$1,648,859	$607,219
Total Unrestricted Net Assets:	$240,792	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,170,000	$8,931,204	$2,656,302
Per Capita Debt:	$546	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,476,633	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$689	$1,598	$1,215
Revenue Collected During FY 14:	$459,099	$2,867,651	$1,249,280
Expenditures During FY 14:	$518,599	$2,739,346	$1,190,005
Per Capita Revenue:	$214	$478	$340
Per Capita Expenditures:	$242	$457	$327
Operating Income (loss):	-$59,500	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	273.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,417,133	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$662	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sun River Terrace Village

Unit Code: 046/087/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$559,661
Equalized Assessed Valuation:	$4,422,235
Population:	383
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$51,970

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$38,940	$332,008	$170,045
Per Capita Beginning Fund Balance:	$102	$24,836	$493
Revenue Collected During FY 14:	$241,193	$369,367	$116,057
Expenditures During FY 14:	$193,673	$363,149	$110,784
Per Capita Revenue:	$630	$93,141	$321
Per Capita Expenditures:	$506	$94,207	$304
Revenues over (under) Expenditures:	$47,520	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	44.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$86,458	$351,006	$180,864
Per Capita Ending Fund Balance:	$226	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$33,201	$6,426	$
Total Unreserved Funds:	$53,257	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$520,320	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,359	$79,092	$947
Revenue Collected During FY 14:	$60,749	$321,951	$89,373
Expenditures During FY 14:	$277,033	$319,515	$97,232
Per Capita Revenue:	$159	$78,578	$229
Per Capita Expenditures:	$723	$76,774	$261
Operating Income (loss):	-$216,284	$2,436	$
Ratio of Retained Earnings to Expenditures:	39.41%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$109,174	$893,250	$392,538
Per Capita Ending Retained Earnings:	$285	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Swansea Village

Unit Code: 088/140/32 **County:** St. Clair

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $12,029,355

Equalized Assessed Valuation: $262,937,216

Population: 13,430

Employees:

Full Time: 43

Part Time: 44

Salaries Paid: $2,770,367

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$25,870,343	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,926	$605	$440
Revenue Collected During FY 14:	$7,045,792	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,825,522	$5,491,101	$2,627,902
Per Capita Revenue:	$525	$812	$637
Per Capita Expenditures:	$508	$769	$619
Revenues over (under) Expenditures:	$220,270	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	382.37%	90.40%	74.76%
Ending Fund Balance for FY 14:	$26,098,560	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,943	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,455,847	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,758,216	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,190,627	$8,931,204	$2,656,302
Per Capita Debt:	$1,652	$1,369	$683
General Obligation Debt over EAV:	0.80%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,764,961	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,323	$1,598	$1,215
Revenue Collected During FY 14:	$2,478,549	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,680,011	$2,739,346	$1,190,005
Per Capita Revenue:	$185	$478	$340
Per Capita Expenditures:	$200	$457	$327
Operating Income (loss):	-$201,462	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	655.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$17,565,861	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,308	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sycamore City

Unit Code: 019/065/30 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$63,048,190
Equalized Assessed Valuation:	$343,636,270
Population:	17,446
Employees:	
Full Time:	100
Part Time:	70
Salaries Paid:	$7,980,293

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,731,612	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$902	$605	$440
Revenue Collected During FY 14:	$45,806,671	$5,702,258	$2,724,997
Expenditures During FY 14:	$46,042,627	$5,491,101	$2,627,902
Per Capita Revenue:	$2,626	$812	$637
Per Capita Expenditures:	$2,639	$769	$619
Revenues over (under) Expenditures:	-$235,956	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.74%	90.40%	74.76%
Ending Fund Balance for FY 14:	$15,536,080	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$891	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,336,425	$1,648,859	$607,219
Total Unrestricted Net Assets:	$11,641,246	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,308,914	$8,931,204	$2,656,302
Per Capita Debt:	$763	$1,369	$683
General Obligation Debt over EAV:	2.19%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,866,802	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,368	$1,598	$1,215
Revenue Collected During FY 14:	$4,221,550	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,021,111	$2,739,346	$1,190,005
Per Capita Revenue:	$242	$478	$340
Per Capita Expenditures:	$230	$457	$327
Operating Income (loss):	$200,439	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	545.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$21,942,491	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,258	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Symerton Village

Unit Code: 099/115/32 **County:** Will

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $43,960

Equalized Assessed Valuation: $1,333,845

Population: 111

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$61,767	$332,008	$170,045
Per Capita Beginning Fund Balance:	$556	$24,836	$493
Revenue Collected During FY 14:	$77,593	$369,367	$116,057
Expenditures During FY 14:	$18,710	$363,149	$110,784
Per Capita Revenue:	$699	$93,141	$321
Per Capita Expenditures:	$169	$94,207	$304
Revenues over (under) Expenditures:	$58,883	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	634.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$118,672	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,069	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$115,152	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Table Grove Village

Unit Code: 029/100/32 **County:** Fulton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,696,500
Equalized Assessed Valuation:	$1,942,655
Population:	416
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$56,082

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$284,425	$332,008	$170,045
Per Capita Beginning Fund Balance:	$684	$24,836	$493
Revenue Collected During FY 14:	$240,203	$369,367	$116,057
Expenditures During FY 14:	$196,510	$363,149	$110,784
Per Capita Revenue:	$577	$93,141	$321
Per Capita Expenditures:	$472	$94,207	$304
Revenues over (under) Expenditures:	$43,693	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	164.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	$323,368	$351,006	$180,864
Per Capita Ending Fund Balance:	$777	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$187,734	$123,269	$26,022
Total Unrestricted Net Assets:	$135,634	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$494,980	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,190	$79,092	$947
Revenue Collected During FY 14:	$91,333	$321,951	$89,373
Expenditures During FY 14:	$112,439	$319,515	$97,232
Per Capita Revenue:	$220	$78,578	$229
Per Capita Expenditures:	$270	$76,774	$261
Operating Income (loss):	-$21,106	$2,436	$
Ratio of Retained Earnings to Expenditures:	425.67%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$478,624	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,151	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tallula Village

Unit Code: 065/030/32 **County:** Menard

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$630,000
Equalized Assessed Valuation:	$4,204,597
Population:	488
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$57,916

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$84,760	$332,008	$170,045
Per Capita Beginning Fund Balance:	$174	$24,836	$493
Revenue Collected During FY 14:	$96,610	$369,367	$116,057
Expenditures During FY 14:	$88,515	$363,149	$110,784
Per Capita Revenue:	$198	$93,141	$321
Per Capita Expenditures:	$181	$94,207	$304
Revenues over (under) Expenditures:	$8,095	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.33%	257.35%	167.68%
Ending Fund Balance for FY 14:	$97,655	$351,006	$180,864
Per Capita Ending Fund Balance:	$200	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,486	$123,269	$26,022
Total Unrestricted Net Assets:	$58,169	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$848,721	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,739	$79,092	$947
Revenue Collected During FY 14:	$133,541	$321,951	$89,373
Expenditures During FY 14:	$196,543	$319,515	$97,232
Per Capita Revenue:	$274	$78,578	$229
Per Capita Expenditures:	$403	$76,774	$261
Operating Income (loss):	-$63,002	$2,436	$
Ratio of Retained Earnings to Expenditures:	397.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$780,919	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,600	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tamaroa Village

Unit Code: 073/030/32 **County:** Perry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$825,500
Equalized Assessed Valuation:	$3,376,476
Population:	635
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$157,266

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$442,407	$332,008	$170,045
Per Capita Beginning Fund Balance:	$697	$24,836	$493
Revenue Collected During FY 14:	$251,173	$369,367	$116,057
Expenditures During FY 14:	$345,224	$363,149	$110,784
Per Capita Revenue:	$396	$93,141	$321
Per Capita Expenditures:	$544	$94,207	$304
Revenues over (under) Expenditures:	-$94,051	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	126.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$437,045	$351,006	$180,864
Per Capita Ending Fund Balance:	$688	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$228,485	$123,269	$26,022
Total Unrestricted Net Assets:	$208,560	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,987,173	$609,493	$29,815
Per Capita Debt:	$3,129	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$106,812	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$168	$79,092	$947
Revenue Collected During FY 14:	$573,904	$321,951	$89,373
Expenditures During FY 14:	$525,274	$319,515	$97,232
Per Capita Revenue:	$904	$78,578	$229
Per Capita Expenditures:	$827	$76,774	$261
Operating Income (loss):	$48,630	$2,436	$
Ratio of Retained Earnings to Expenditures:	19.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$102,753	$893,250	$392,538
Per Capita Ending Retained Earnings:	$162	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tamms Village

Unit Code: 002/015/32 **County:** Alexander

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,736,114
Equalized Assessed Valuation:	$2,553,587
Population:	632
Employees:	
Full Time:	4
Part Time:	3
Salaries Paid:	$160,010

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$397,204	$332,008	$170,045
Per Capita Beginning Fund Balance:	$628	$24,836	$493
Revenue Collected During FY 14:	$241,842	$369,367	$116,057
Expenditures During FY 14:	$299,444	$363,149	$110,784
Per Capita Revenue:	$383	$93,141	$321
Per Capita Expenditures:	$474	$94,207	$304
Revenues over (under) Expenditures:	-$57,602	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	113.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$339,602	$351,006	$180,864
Per Capita Ending Fund Balance:	$537	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$181,768	$6,426	$
Total Unreserved Funds:	$157,834	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$181,768	$123,269	$26,022
Total Unrestricted Net Assets:	$157,834	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,095,268	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,898	$79,092	$947
Revenue Collected During FY 14:	$523,031	$321,951	$89,373
Expenditures During FY 14:	$621,517	$319,515	$97,232
Per Capita Revenue:	$828	$78,578	$229
Per Capita Expenditures:	$983	$76,774	$261
Operating Income (loss):	-$98,486	$2,436	$
Ratio of Retained Earnings to Expenditures:	482.17%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,996,782	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,742	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tampico Village

Unit Code: 098/060/32 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$878,760
Equalized Assessed Valuation:	$5,725,473
Population:	790
Employees:	
Full Time:	4
Part Time:	15
Salaries Paid:	$122,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$157,703	$332,008	$170,045
Per Capita Beginning Fund Balance:	$200	$24,836	$493
Revenue Collected During FY 14:	$282,838	$369,367	$116,057
Expenditures During FY 14:	$325,589	$363,149	$110,784
Per Capita Revenue:	$358	$93,141	$321
Per Capita Expenditures:	$412	$94,207	$304
Revenues over (under) Expenditures:	-$42,751	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	39.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,950	$351,006	$180,864
Per Capita Ending Fund Balance:	$164	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,123	$123,269	$26,022
Total Unrestricted Net Assets:	$48,827	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$163,258	$609,493	$29,815
Per Capita Debt:	$207	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,275,412	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,614	$79,092	$947
Revenue Collected During FY 14:	$447,401	$321,951	$89,373
Expenditures During FY 14:	$250,944	$319,515	$97,232
Per Capita Revenue:	$566	$78,578	$229
Per Capita Expenditures:	$318	$76,774	$261
Operating Income (loss):	$196,457	$2,436	$
Ratio of Retained Earnings to Expenditures:	580.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,456,869	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,844	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Taylor Springs Village

Unit Code: 068/080/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$852,620
Equalized Assessed Valuation:	$4,034,095
Population:	690
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$100,613

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$280,315	$332,008	$170,045
Per Capita Beginning Fund Balance:	$406	$24,836	$493
Revenue Collected During FY 14:	$344,682	$369,367	$116,057
Expenditures During FY 14:	$177,988	$363,149	$110,784
Per Capita Revenue:	$500	$93,141	$321
Per Capita Expenditures:	$258	$94,207	$304
Revenues over (under) Expenditures:	$166,694	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	244.08%	257.35%	167.68%
Ending Fund Balance for FY 14:	$434,439	$351,006	$180,864
Per Capita Ending Fund Balance:	$630	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,720	$123,269	$26,022
Total Unrestricted Net Assets:	$352,719	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$85,000	$609,493	$29,815
Per Capita Debt:	$123	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$281,773	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$408	$79,092	$947
Revenue Collected During FY 14:	$257,086	$321,951	$89,373
Expenditures During FY 14:	$236,349	$319,515	$97,232
Per Capita Revenue:	$373	$78,578	$229
Per Capita Expenditures:	$343	$76,774	$261
Operating Income (loss):	$20,737	$2,436	$
Ratio of Retained Earnings to Expenditures:	133.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$315,080	$893,250	$392,538
Per Capita Ending Retained Earnings:	$457	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Taylorville City

Unit Code: 011/065/30 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$77,698,100
Equalized Assessed Valuation:	$128,986,996
Population:	11,600
Employees:	
Full Time:	100
Part Time:	17
Salaries Paid:	$4,528,985

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,017,164	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$605	$605	$440
Revenue Collected During FY 14:	$8,968,184	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,304,965	$5,491,101	$2,627,902
Per Capita Revenue:	$773	$812	$637
Per Capita Expenditures:	$630	$769	$619
Revenues over (under) Expenditures:	$1,663,219	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	105.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,685,897	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$663	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,733,697	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,725,682	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,628,879	$8,931,204	$2,656,302
Per Capita Debt:	$1,347	$1,369	$683
General Obligation Debt over EAV:	8.46%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$16,246,555	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,401	$1,598	$1,215
Revenue Collected During FY 14:	$3,946,831	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,713,677	$2,739,346	$1,190,005
Per Capita Revenue:	$340	$478	$340
Per Capita Expenditures:	$406	$457	$327
Operating Income (loss):	-$766,846	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	347.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$16,368,641	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,411	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tennessee Village

Unit Code: 062/055/32 **County:** Mcdonough

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $762,165

Equalized Assessed Valuation: $744,985

Population: 144

Employees:

Full Time:

Part Time: 7

Salaries Paid: $13,215

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$169,406	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,176	$24,836	$493
Revenue Collected During FY 14:	$28,122	$369,367	$116,057
Expenditures During FY 14:	$55,582	$363,149	$110,784
Per Capita Revenue:	$195	$93,141	$321
Per Capita Expenditures:	$386	$94,207	$304
Revenues over (under) Expenditures:	-$27,460	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	278.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$154,706	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,074	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$154,875	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$174,812	$609,493	$29,815
Per Capita Debt:	$1,214	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$38,657	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$268	$79,092	$947
Revenue Collected During FY 14:	$31,001	$321,951	$89,373
Expenditures During FY 14:	$32,211	$319,515	$97,232
Per Capita Revenue:	$215	$78,578	$229
Per Capita Expenditures:	$224	$76,774	$261
Operating Income (loss):	-$1,210	$2,436	$
Ratio of Retained Earnings to Expenditures:	76.29%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$24,574	$893,250	$392,538
Per Capita Ending Retained Earnings:	$171	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Teutopolis Village

Unit Code: 025/050/32 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,417,400
Equalized Assessed Valuation:	$36,494,207
Population:	1,530
Employees:	
Full Time:	6
Part Time:	4
Salaries Paid:	$272,690

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,040,706	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,334	$605	$440
Revenue Collected During FY 14:	$978,414	$5,702,258	$2,724,997
Expenditures During FY 14:	$855,012	$5,491,101	$2,627,902
Per Capita Revenue:	$639	$812	$637
Per Capita Expenditures:	$559	$769	$619
Revenues over (under) Expenditures:	$123,402	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	253.11%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,164,144	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,414	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$396,906	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,041,763	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,912,189	$8,931,204	$2,656,302
Per Capita Debt:	$1,250	$1,369	$683
General Obligation Debt over EAV:	4.80%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,483,741	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,277	$1,598	$1,215
Revenue Collected During FY 14:	$596,995	$2,867,651	$1,249,280
Expenditures During FY 14:	$392,870	$2,739,346	$1,190,005
Per Capita Revenue:	$390	$478	$340
Per Capita Expenditures:	$257	$457	$327
Operating Income (loss):	$204,125	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	938.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,687,830	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,410	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thawville Village

Unit Code: 038/100/32 **County:** Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $182,538

Equalized Assessed Valuation: $1,281,305

Population: 241

Employees:

Full Time:

Part Time: 4

Salaries Paid: $14,852

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$283,799	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,178	$24,836	$493
Revenue Collected During FY 14:	$51,876	$369,367	$116,057
Expenditures During FY 14:	$66,459	$363,149	$110,784
Per Capita Revenue:	$215	$93,141	$321
Per Capita Expenditures:	$276	$94,207	$304
Revenues over (under) Expenditures:	-$14,583	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	405.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	$269,216	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,117	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$35,569	$6,426	$
Total Unreserved Funds:	$233,647	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$107,815	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$447	$79,092	$947
Revenue Collected During FY 14:	$53,727	$321,951	$89,373
Expenditures During FY 14:	$40,151	$319,515	$97,232
Per Capita Revenue:	$223	$78,578	$229
Per Capita Expenditures:	$167	$76,774	$261
Operating Income (loss):	$13,576	$2,436	$
Ratio of Retained Earnings to Expenditures:	302.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$121,391	$893,250	$392,538
Per Capita Ending Retained Earnings:	$504	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thayer Village

Unit Code: 083/125/32 **County:** Sangamon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$557,100
Equalized Assessed Valuation:	$5,896,979
Population:	693
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$71,227

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$92,742	$332,008	$170,045
Per Capita Beginning Fund Balance:	$134	$24,836	$493
Revenue Collected During FY 14:	$259,053	$369,367	$116,057
Expenditures During FY 14:	$149,791	$363,149	$110,784
Per Capita Revenue:	$374	$93,141	$321
Per Capita Expenditures:	$216	$94,207	$304
Revenues over (under) Expenditures:	$109,262	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	126.62%	257.35%	167.68%
Ending Fund Balance for FY 14:	$189,659	$351,006	$180,864
Per Capita Ending Fund Balance:	$274	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$113,937	$123,269	$26,022
Total Unrestricted Net Assets:	$75,722	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$414,671	$609,493	$29,815
Per Capita Debt:	$598	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,345,705	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,942	$79,092	$947
Revenue Collected During FY 14:	$302,489	$321,951	$89,373
Expenditures During FY 14:	$235,461	$319,515	$97,232
Per Capita Revenue:	$436	$78,578	$229
Per Capita Expenditures:	$340	$76,774	$261
Operating Income (loss):	$67,028	$2,436	$
Ratio of Retained Earnings to Expenditures:	605.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,425,078	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,056	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thebes Village

Unit Code: 002/020/32 **County:** Alexander

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$480,000
Equalized Assessed Valuation:	$781,371
Population:	436
Employees:	
Full Time:	3
Part Time:	7
Salaries Paid:	$62,594

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,766	$332,008	$170,045
Per Capita Beginning Fund Balance:	$103	$24,836	$493
Revenue Collected During FY 14:	$87,951	$369,367	$116,057
Expenditures During FY 14:	$91,993	$363,149	$110,784
Per Capita Revenue:	$202	$93,141	$321
Per Capita Expenditures:	$211	$94,207	$304
Revenues over (under) Expenditures:	-$4,042	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	64.17%	257.35%	167.68%
Ending Fund Balance for FY 14:	$59,036	$351,006	$180,864
Per Capita Ending Fund Balance:	$135	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,145	$123,269	$26,022
Total Unrestricted Net Assets:	$5,891	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$237,633	$609,493	$29,815
Per Capita Debt:	$545	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,453,033	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,333	$79,092	$947
Revenue Collected During FY 14:	$197,969	$321,951	$89,373
Expenditures During FY 14:	$244,932	$319,515	$97,232
Per Capita Revenue:	$454	$78,578	$229
Per Capita Expenditures:	$562	$76,774	$261
Operating Income (loss):	-$46,963	$2,436	$
Ratio of Retained Earnings to Expenditures:	566.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,387,758	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,183	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Third Lake Village

Unit Code: 049/180/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$728,200
Equalized Assessed Valuation:	$35,859,383
Population:	1,182
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$43,086

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,182,925	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,001	$605	$440
Revenue Collected During FY 14:	$577,090	$5,702,258	$2,724,997
Expenditures During FY 14:	$386,095	$5,491,101	$2,627,902
Per Capita Revenue:	$488	$812	$637
Per Capita Expenditures:	$327	$769	$619
Revenues over (under) Expenditures:	$190,995	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	355.85%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,373,920	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,162	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$96,600	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,277,320	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thomasboro Village

Unit Code: 010/110/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,158,796
Equalized Assessed Valuation:	$10,524,165
Population:	1,429
Employees:	
Full Time:	1
Part Time:	16
Salaries Paid:	$146,783

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$664,905	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$465	$605	$440
Revenue Collected During FY 14:	$329,022	$5,702,258	$2,724,997
Expenditures During FY 14:	$274,935	$5,491,101	$2,627,902
Per Capita Revenue:	$230	$812	$637
Per Capita Expenditures:	$192	$769	$619
Revenues over (under) Expenditures:	$54,087	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	296.98%	90.40%	74.76%
Ending Fund Balance for FY 14:	$816,506	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$571	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,967	$1,648,859	$607,219
Total Unrestricted Net Assets:	$828,857	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,001,148	$8,931,204	$2,656,302
Per Capita Debt:	$1,400	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,530,564	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,071	$1,598	$1,215
Revenue Collected During FY 14:	$439,949	$2,867,651	$1,249,280
Expenditures During FY 14:	$379,179	$2,739,346	$1,190,005
Per Capita Revenue:	$308	$478	$340
Per Capita Expenditures:	$265	$457	$327
Operating Income (loss):	$60,770	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	421.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,598,267	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,118	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thompsonville Village

Unit Code: 028/055/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$422,661
Equalized Assessed Valuation:	$2,960,192
Population:	543
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$47,601

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$163,912	$332,008	$170,045
Per Capita Beginning Fund Balance:	$302	$24,836	$493
Revenue Collected During FY 14:	$130,364	$369,367	$116,057
Expenditures During FY 14:	$111,990	$363,149	$110,784
Per Capita Revenue:	$240	$93,141	$321
Per Capita Expenditures:	$206	$94,207	$304
Revenues over (under) Expenditures:	$18,374	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	162.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$182,286	$351,006	$180,864
Per Capita Ending Fund Balance:	$336	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$218,567	$123,269	$26,022
Total Unrestricted Net Assets:	$68,245	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$193,360	$609,493	$29,815
Per Capita Debt:	$356	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$405,281	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$746	$79,092	$947
Revenue Collected During FY 14:	$121,330	$321,951	$89,373
Expenditures During FY 14:	$119,453	$319,515	$97,232
Per Capita Revenue:	$223	$78,578	$229
Per Capita Expenditures:	$220	$76,774	$261
Operating Income (loss):	$1,877	$2,436	$
Ratio of Retained Earnings to Expenditures:	340.85%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$407,158	$893,250	$392,538
Per Capita Ending Retained Earnings:	$750	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,261,842
Equalized Assessed Valuation:	$6,293,389
Population:	590
Employees:	
Full Time:	3
Part Time:	8
Salaries Paid:	$182,715

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$51,536	$332,008	$170,045
Per Capita Beginning Fund Balance:	-$87	$24,836	$493
Revenue Collected During FY 14:	$326,124	$369,367	$116,057
Expenditures During FY 14:	$380,453	$363,149	$110,784
Per Capita Revenue:	$553	$93,141	$321
Per Capita Expenditures:	$645	$94,207	$304
Revenues over (under) Expenditures:	-$54,329	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	-18.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	-$70,333	$351,006	$180,864
Per Capita Ending Fund Balance:	-$119	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,691	$123,269	$26,022
Total Unrestricted Net Assets:	-$111,700	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,780,077	$609,493	$29,815
Per Capita Debt:	$4,712	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,567,631	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$9,437	$79,092	$947
Revenue Collected During FY 14:	$1,073,272	$321,951	$89,373
Expenditures During FY 14:	$803,664	$319,515	$97,232
Per Capita Revenue:	$1,819	$78,578	$229
Per Capita Expenditures:	$1,362	$76,774	$261
Operating Income (loss):	$269,608	$2,436	$
Ratio of Retained Earnings to Expenditures:	721.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$5,801,707	$893,250	$392,538
Per Capita Ending Retained Earnings:	$9,833	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thornton Village

Unit Code: 016/570/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,566,195
Equalized Assessed Valuation:	$147,279,135
Population:	2,338
Employees:	
Full Time:	29
Part Time:	94
Salaries Paid:	$1,794,454

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,250,594	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$535	$605	$440
Revenue Collected During FY 14:	$3,602,922	$5,702,258	$2,724,997
Expenditures During FY 14:	$3,416,738	$5,491,101	$2,627,902
Per Capita Revenue:	$1,541	$812	$637
Per Capita Expenditures:	$1,461	$769	$619
Revenues over (under) Expenditures:	$186,184	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.05%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,436,778	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$615	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$744,031	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,082,982	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,164,937	$8,931,204	$2,656,302
Per Capita Debt:	$1,354	$1,369	$683
General Obligation Debt over EAV:	2.03%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$695,093	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$297	$1,598	$1,215
Revenue Collected During FY 14:	$566,267	$2,867,651	$1,249,280
Expenditures During FY 14:	$712,329	$2,739,346	$1,190,005
Per Capita Revenue:	$242	$478	$340
Per Capita Expenditures:	$305	$457	$327
Operating Income (loss):	-$146,062	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	83.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$597,229	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$255	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tilden Village

Unit Code: 079/075/32 **County:** Randolph

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$640,930
Equalized Assessed Valuation:	$3,866,036
Population:	912
Employees:	
Full Time:	5
Part Time:	15
Salaries Paid:	$202,727

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,783	$332,008	$170,045
Per Capita Beginning Fund Balance:	$151	$24,836	$493
Revenue Collected During FY 14:	$320,720	$369,367	$116,057
Expenditures During FY 14:	$358,569	$363,149	$110,784
Per Capita Revenue:	$352	$93,141	$321
Per Capita Expenditures:	$393	$94,207	$304
Revenues over (under) Expenditures:	-$37,849	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	36.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	$129,934	$351,006	$180,864
Per Capita Ending Fund Balance:	$142	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$113,886	$123,269	$26,022
Total Unrestricted Net Assets:	$16,047	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$197,453	$609,493	$29,815
Per Capita Debt:	$217	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$469,822	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$515	$79,092	$947
Revenue Collected During FY 14:	$248,198	$321,951	$89,373
Expenditures During FY 14:	$231,761	$319,515	$97,232
Per Capita Revenue:	$272	$78,578	$229
Per Capita Expenditures:	$254	$76,774	$261
Operating Income (loss):	$16,437	$2,436	$
Ratio of Retained Earnings to Expenditures:	196.87%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$456,259	$893,250	$392,538
Per Capita Ending Retained Earnings:	$500	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tilton Village

Unit Code: 092/100/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,684,968
Equalized Assessed Valuation:	$18,449,973
Population:	2,724
Employees:	
Full Time:	11
Part Time:	70
Salaries Paid:	$625,962

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,040,941	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$749	$605	$440
Revenue Collected During FY 14:	$6,412,985	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,706,832	$5,491,101	$2,627,902
Per Capita Revenue:	$2,354	$812	$637
Per Capita Expenditures:	$3,196	$769	$619
Revenues over (under) Expenditures:	-$2,293,847	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	23.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,068,318	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$759	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,506,015	$1,648,859	$607,219
Total Unrestricted Net Assets:	$562,403	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,636,733	$8,931,204	$2,656,302
Per Capita Debt:	$1,335	$1,369	$683
General Obligation Debt over EAV:	18.83%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$438,296	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$161	$1,598	$1,215
Revenue Collected During FY 14:	$155,667	$2,867,651	$1,249,280
Expenditures During FY 14:	$293,192	$2,739,346	$1,190,005
Per Capita Revenue:	$57	$478	$340
Per Capita Expenditures:	$108	$457	$327
Operating Income (loss):	-$137,525	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	94.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$277,171	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$102	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Timberlane Village

Unit Code: 004/100/32 **County:** Boone

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$298,561
Equalized Assessed Valuation:	$20,480,322
Population:	934
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$31,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$379,752	$332,008	$170,045
Per Capita Beginning Fund Balance:	$407	$24,836	$493
Revenue Collected During FY 14:	$324,176	$369,367	$116,057
Expenditures During FY 14:	$405,428	$363,149	$110,784
Per Capita Revenue:	$347	$93,141	$321
Per Capita Expenditures:	$434	$94,207	$304
Revenues over (under) Expenditures:	-$81,252	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	113.23%	257.35%	167.68%
Ending Fund Balance for FY 14:	$459,065	$351,006	$180,864
Per Capita Ending Fund Balance:	$492	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,028	$123,269	$26,022
Total Unrestricted Net Assets:	$412,037	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$455,684	$609,493	$29,815
Per Capita Debt:	$488	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Time Village

Unit Code: 075/090/32 **County:** Pike

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$2,938
Equalized Assessed Valuation:	$84,296
Population:	21
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,740	$332,008	$170,045
Per Capita Beginning Fund Balance:	$130	$24,836	$493
Revenue Collected During FY 14:	$4,124	$369,367	$116,057
Expenditures During FY 14:	$2,938	$363,149	$110,784
Per Capita Revenue:	$196	$93,141	$321
Per Capita Expenditures:	$140	$94,207	$304
Revenues over (under) Expenditures:	$1,186	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	133.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	$3,926	$351,006	$180,864
Per Capita Ending Fund Balance:	$187	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$4,125	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Tinley Park Village

Unit Code: 016/575/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$100,398,137
Equalized Assessed Valuation:	$1,398,312,558
Population:	56,717
Employees:	
Full Time:	187
Part Time:	234
Salaries Paid:	$24,188,991

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,708,413	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$347	$513	$441
Revenue Collected During FY 14:	$49,461,872	$53,021,753	$40,071,062
Expenditures During FY 14:	$40,176,159	$50,940,085	$39,626,744
Per Capita Revenue:	$872	$1,047	$1,013
Per Capita Expenditures:	$708	$1,008	$967
Revenues over (under) Expenditures:	$9,285,713	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	54.10%	54.88%	52.77%
Ending Fund Balance for FY 14:	$21,734,524	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$383	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,317,206	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$44,509,405	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$35,810,000	$81,108,167	$55,205,755
Per Capita Debt:	$631	$1,521	$1,337
General Obligation Debt over EAV:	2.50%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$49,511,554	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$873	$1,355	$1,126
Revenue Collected During FY 14:	$23,970,255	$22,088,329	$13,107,976
Expenditures During FY 14:	$21,361,526	$21,127,660	$12,128,269
Per Capita Revenue:	$423	$418	$307
Per Capita Expenditures:	$377	$399	$297
Operating Income (loss):	$2,608,729	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	243.74%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$52,066,234	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$918	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tiskilwa Village

Unit Code: 006/110/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,049,700
Equalized Assessed Valuation:	$6,469,171
Population:	800
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$93,694

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$811,956	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,015	$24,836	$493
Revenue Collected During FY 14:	$307,919	$369,367	$116,057
Expenditures During FY 14:	$254,889	$363,149	$110,784
Per Capita Revenue:	$385	$93,141	$321
Per Capita Expenditures:	$319	$94,207	$304
Revenues over (under) Expenditures:	$53,030	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	339.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	$864,986	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,081	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$220,451	$6,426	$
Total Unreserved Funds:	$644,535	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$143,958	$609,493	$29,815
Per Capita Debt:	$180	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,024,466	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,281	$79,092	$947
Revenue Collected During FY 14:	$170,087	$321,951	$89,373
Expenditures During FY 14:	$138,510	$319,515	$97,232
Per Capita Revenue:	$213	$78,578	$229
Per Capita Expenditures:	$173	$76,774	$261
Operating Income (loss):	$31,577	$2,436	$
Ratio of Retained Earnings to Expenditures:	762.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,056,043	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,320	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toledo Village

Unit Code: 018/025/32 **County:** Cumberland

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,955,250
Equalized Assessed Valuation:	$10,134,739
Population:	1,238
Employees:	
Full Time:	8
Part Time:	7
Salaries Paid:	$316,865

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,667,001	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,347	$605	$440
Revenue Collected During FY 14:	$456,918	$5,702,258	$2,724,997
Expenditures During FY 14:	$423,742	$5,491,101	$2,627,902
Per Capita Revenue:	$369	$812	$637
Per Capita Expenditures:	$342	$769	$619
Revenues over (under) Expenditures:	$33,176	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	405.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,718,441	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,388	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$616,023	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,102,418	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$194,948	$8,931,204	$2,656,302
Per Capita Debt:	$157	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,658,405	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,147	$1,598	$1,215
Revenue Collected During FY 14:	$705,318	$2,867,651	$1,249,280
Expenditures During FY 14:	$848,163	$2,739,346	$1,190,005
Per Capita Revenue:	$570	$478	$340
Per Capita Expenditures:	$685	$457	$327
Operating Income (loss):	-$142,845	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	296.59%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,515,560	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,032	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$5,627,200
Equalized Assessed Valuation:	$34,958,783
Population:	3,447
Employees:	
Full Time:	7
Part Time:	7
Salaries Paid:	$413,832

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,971,481	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$572	$605	$440
Revenue Collected During FY 14:	$2,187,985	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,815,105	$5,491,101	$2,627,902
Per Capita Revenue:	$635	$812	$637
Per Capita Expenditures:	$817	$769	$619
Revenues over (under) Expenditures:	-$627,120	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	47.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,344,361	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$390	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$337,490	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$2,268,129	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,275,000	$8,931,204	$2,656,302
Per Capita Debt:	$950	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,158,490	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$626	$1,598	$1,215
Revenue Collected During FY 14:	$749,774	$2,867,651	$1,249,280
Expenditures During FY 14:	$823,687	$2,739,346	$1,190,005
Per Capita Revenue:	$218	$478	$340
Per Capita Expenditures:	$239	$457	$327
Operating Income (loss):	-$73,913	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	253.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,084,577	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$605	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toluca City

Unit Code: 059/030/30 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,604,600
Equalized Assessed Valuation:	$14,207,110
Population:	1,414
Employees:	
Full Time:	6
Part Time:	20
Salaries Paid:	$252,751

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$540,192	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$382	$605	$440
Revenue Collected During FY 14:	$724,693	$5,702,258	$2,724,997
Expenditures During FY 14:	$772,412	$5,491,101	$2,627,902
Per Capita Revenue:	$513	$812	$637
Per Capita Expenditures:	$546	$769	$619
Revenues over (under) Expenditures:	-$47,719	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.76%	90.40%	74.76%
Ending Fund Balance for FY 14:	$492,473	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$348	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$747,914	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,336,519	$8,931,204	$2,656,302
Per Capita Debt:	$945	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,236,775	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,289	$1,598	$1,215
Revenue Collected During FY 14:	$746,099	$2,867,651	$1,249,280
Expenditures During FY 14:	$739,383	$2,739,346	$1,190,005
Per Capita Revenue:	$528	$478	$340
Per Capita Expenditures:	$523	$457	$327
Operating Income (loss):	$6,716	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	438.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,243,491	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,294	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tonica Village

Unit Code: 050/115/32 **County:** Lasalle

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,623,850

Equalized Assessed Valuation: $5,788,421

Population: 750

Employees:

Full Time: 2

Part Time: 12

Salaries Paid: $166,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$860,160	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,147	$24,836	$493
Revenue Collected During FY 14:	$569,549	$369,367	$116,057
Expenditures During FY 14:	$588,056	$363,149	$110,784
Per Capita Revenue:	$759	$93,141	$321
Per Capita Expenditures:	$784	$94,207	$304
Revenues over (under) Expenditures:	-$18,507	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	143.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	$841,653	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,122	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$752,408	$123,269	$26,022
Total Unrestricted Net Assets:	$89,245	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$589,392	$609,493	$29,815
Per Capita Debt:	$786	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$615,246	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$820	$79,092	$947
Revenue Collected During FY 14:	$222,554	$321,951	$89,373
Expenditures During FY 14:	$324,234	$319,515	$97,232
Per Capita Revenue:	$297	$78,578	$229
Per Capita Expenditures:	$432	$76,774	$261
Operating Income (loss):	-$101,680	$2,436	$
Ratio of Retained Earnings to Expenditures:	159.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$517,511	$893,250	$392,538
Per Capita Ending Retained Earnings:	$690	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Topeka Town

Unit Code: 060/045/31 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$44,600
Equalized Assessed Valuation:	$386,219
Population:	90
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$4,080

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,108	$332,008	$170,045
Per Capita Beginning Fund Balance:	$523	$24,836	$493
Revenue Collected During FY 14:	$17,475	$369,367	$116,057
Expenditures During FY 14:	$11,365	$363,149	$110,784
Per Capita Revenue:	$194	$93,141	$321
Per Capita Expenditures:	$126	$94,207	$304
Revenues over (under) Expenditures:	$6,110	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	468.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	$53,218	$351,006	$180,864
Per Capita Ending Fund Balance:	$591	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$47,766	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toulon City

Unit Code: 087/020/30 **County:** Stark

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$930,000
Equalized Assessed Valuation:	$10,420,239
Population:	1,400
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$215,478

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$188,248	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$134	$605	$440
Revenue Collected During FY 14:	$468,925	$5,702,258	$2,724,997
Expenditures During FY 14:	$414,023	$5,491,101	$2,627,902
Per Capita Revenue:	$335	$812	$637
Per Capita Expenditures:	$296	$769	$619
Revenues over (under) Expenditures:	$54,902	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$376,107	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$269	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$210,835	$1,648,859	$607,219
Total Unrestricted Net Assets:	$174,470	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$950,000	$8,931,204	$2,656,302
Per Capita Debt:	$679	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,844,523	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,318	$1,598	$1,215
Revenue Collected During FY 14:	$490,977	$2,867,651	$1,249,280
Expenditures During FY 14:	$545,509	$2,739,346	$1,190,005
Per Capita Revenue:	$351	$478	$340
Per Capita Expenditures:	$390	$457	$327
Operating Income (loss):	-$54,532	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	343.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,871,102	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,337	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tovey Village

Unit Code: 011/070/32 **County:** Christian

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$171,300
Equalized Assessed Valuation:	$2,942,383
Population:	512
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$19,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$313,945	$332,008	$170,045
Per Capita Beginning Fund Balance:	$613	$24,836	$493
Revenue Collected During FY 14:	$118,940	$369,367	$116,057
Expenditures During FY 14:	$136,732	$363,149	$110,784
Per Capita Revenue:	$232	$93,141	$321
Per Capita Expenditures:	$267	$94,207	$304
Revenues over (under) Expenditures:	-$17,792	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	229.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$313,494	$351,006	$180,864
Per Capita Ending Fund Balance:	$612	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,485	$123,269	$26,022
Total Unrestricted Net Assets:	$243,009	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,004	$609,493	$29,815
Per Capita Debt:	$61	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Towanda Village

Unit Code: 064/110/32 **County:** Mclean

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$578,905
Equalized Assessed Valuation:	$7,567,389
Population:	480
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$54,657

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$114,993	$332,008	$170,045
Per Capita Beginning Fund Balance:	$240	$24,836	$493
Revenue Collected During FY 14:	$300,238	$369,367	$116,057
Expenditures During FY 14:	$204,368	$363,149	$110,784
Per Capita Revenue:	$625	$93,141	$321
Per Capita Expenditures:	$426	$94,207	$304
Revenues over (under) Expenditures:	$95,870	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	103.18%	257.35%	167.68%
Ending Fund Balance for FY 14:	$210,863	$351,006	$180,864
Per Capita Ending Fund Balance:	$439	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,475	$123,269	$26,022
Total Unrestricted Net Assets:	$190,388	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$112,104	$609,493	$29,815
Per Capita Debt:	$234	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$367,789	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$766	$79,092	$947
Revenue Collected During FY 14:	$162,859	$321,951	$89,373
Expenditures During FY 14:	$175,578	$319,515	$97,232
Per Capita Revenue:	$339	$78,578	$229
Per Capita Expenditures:	$366	$76,774	$261
Operating Income (loss):	-$12,719	$2,436	$
Ratio of Retained Earnings to Expenditures:	202.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$355,070	$893,250	$392,538
Per Capita Ending Retained Earnings:	$740	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tower Hill Village

Unit Code: 086/055/32 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$449,090
Equalized Assessed Valuation:	$1,788,414
Population:	625
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$79,046

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$60,527	$332,008	$170,045
Per Capita Beginning Fund Balance:	$97	$24,836	$493
Revenue Collected During FY 14:	$170,353	$369,367	$116,057
Expenditures During FY 14:	$143,973	$363,149	$110,784
Per Capita Revenue:	$273	$93,141	$321
Per Capita Expenditures:	$230	$94,207	$304
Revenues over (under) Expenditures:	$26,380	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	60.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	$86,907	$351,006	$180,864
Per Capita Ending Fund Balance:	$139	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,202	$123,269	$26,022
Total Unrestricted Net Assets:	$41,705	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$126,406	$609,493	$29,815
Per Capita Debt:	$202	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$581,013	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$930	$79,092	$947
Revenue Collected During FY 14:	$136,473	$321,951	$89,373
Expenditures During FY 14:	$156,209	$319,515	$97,232
Per Capita Revenue:	$218	$78,578	$229
Per Capita Expenditures:	$250	$76,774	$261
Operating Income (loss):	-$19,736	$2,436	$
Ratio of Retained Earnings to Expenditures:	359.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$561,277	$893,250	$392,538
Per Capita Ending Retained Earnings:	$898	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tower Lakes Village

Unit Code: 049/185/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,835,000
Equalized Assessed Valuation:	$58,327,837
Population:	12,580
Employees:	
Full Time:	
Part Time:	23
Salaries Paid:	$231,606

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,123,131	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$89	$605	$440
Revenue Collected During FY 14:	$960,310	$5,702,258	$2,724,997
Expenditures During FY 14:	$701,415	$5,491,101	$2,627,902
Per Capita Revenue:	$76	$812	$637
Per Capita Expenditures:	$56	$769	$619
Revenues over (under) Expenditures:	$258,895	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	173.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,219,026	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$97	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$235,008	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,190,708	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,223,896	$8,931,204	$2,656,302
Per Capita Debt:	$97	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,365,148	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$109	$1,598	$1,215
Revenue Collected During FY 14:	$277,460	$2,867,651	$1,249,280
Expenditures During FY 14:	$258,625	$2,739,346	$1,190,005
Per Capita Revenue:	$22	$478	$340
Per Capita Expenditures:	$21	$457	$327
Operating Income (loss):	$18,835	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	535.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,383,983	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$110	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tremont Village

Unit Code: 090/080/32 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,870,250
Equalized Assessed Valuation:	$37,931,415
Population:	2,082
Employees:	
Full Time:	6
Part Time:	33
Salaries Paid:	$383,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$467,309	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$224	$605	$440
Revenue Collected During FY 14:	$971,207	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,301,868	$5,491,101	$2,627,902
Per Capita Revenue:	$466	$812	$637
Per Capita Expenditures:	$625	$769	$619
Revenues over (under) Expenditures:	-$330,661	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	29.39%	90.40%	74.76%
Ending Fund Balance for FY 14:	$382,672	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$184	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$120,025	$1,648,859	$607,219
Total Unrestricted Net Assets:	$601,761	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,097,344	$8,931,204	$2,656,302
Per Capita Debt:	$527	$1,369	$683
General Obligation Debt over EAV:	2.31%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$866,795	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$416	$1,598	$1,215
Revenue Collected During FY 14:	$572,978	$2,867,651	$1,249,280
Expenditures During FY 14:	$548,373	$2,739,346	$1,190,005
Per Capita Revenue:	$275	$478	$340
Per Capita Expenditures:	$263	$457	$327
Operating Income (loss):	$24,605	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	152.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$836,005	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$402	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Trenton City

Unit Code: 014/065/30 **County:** Clinton

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,485,150
Equalized Assessed Valuation:	$44,703,091
Population:	2,715
Employees:	
Full Time:	14
Part Time:	35
Salaries Paid:	$792,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,985,109	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$731	$605	$440
Revenue Collected During FY 14:	$1,884,972	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,602,020	$5,491,101	$2,627,902
Per Capita Revenue:	$694	$812	$637
Per Capita Expenditures:	$590	$769	$619
Revenues over (under) Expenditures:	$282,952	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	115.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,850,577	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$682	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,197,671	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,116,982	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,065,260	$8,931,204	$2,656,302
Per Capita Debt:	$392	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$764,215	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$281	$1,598	$1,215
Revenue Collected During FY 14:	$825,349	$2,867,651	$1,249,280
Expenditures During FY 14:	$846,359	$2,739,346	$1,190,005
Per Capita Revenue:	$304	$478	$340
Per Capita Expenditures:	$312	$457	$327
Operating Income (loss):	-$21,010	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	87.27%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$738,622	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$272	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Trout Valley Village

Unit Code: 063/109/32 **County:** Mchenry

Fiscal Year End: 8/31/2014

Accounting Method: Cash

Appropriation or Budget: $177,300

Equalized Assessed Valuation: $

Population: 536

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$215,369	$332,008	$170,045
Per Capita Beginning Fund Balance:	$402	$24,836	$493
Revenue Collected During FY 14:	$96,483	$369,367	$116,057
Expenditures During FY 14:	$76,354	$363,149	$110,784
Per Capita Revenue:	$180	$93,141	$321
Per Capita Expenditures:	$142	$94,207	$304
Revenues over (under) Expenditures:	$20,129	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	308.43%	257.35%	167.68%
Ending Fund Balance for FY 14:	$235,498	$351,006	$180,864
Per Capita Ending Fund Balance:	$439	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$235,498	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Troy City

Unit Code: 057/115/30 **County:** Madison

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,202,100
Equalized Assessed Valuation:	$183,755,630
Population:	10,023
Employees:	
Full Time:	47
Part Time:	12
Salaries Paid:	$3,187,862

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,380,292	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$537	$605	$440
Revenue Collected During FY 14:	$6,015,460	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,699,370	$5,491,101	$2,627,902
Per Capita Revenue:	$600	$812	$637
Per Capita Expenditures:	$569	$769	$619
Revenues over (under) Expenditures:	$316,090	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	99.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,696,382	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$568	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,220,419	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,798,215	$8,931,204	$2,656,302
Per Capita Debt:	$279	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,785,645	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,076	$1,598	$1,215
Revenue Collected During FY 14:	$3,357,141	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,690,340	$2,739,346	$1,190,005
Per Capita Revenue:	$335	$478	$340
Per Capita Expenditures:	$268	$457	$327
Operating Income (loss):	$666,801	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	425.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,452,446	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,143	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Troy Grove Village

Unit Code: 050/120/32 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$531,850
Equalized Assessed Valuation:	$4,394,293
Population:	250
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$13,434

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$466,455	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,866	$24,836	$493
Revenue Collected During FY 14:	$75,339	$369,367	$116,057
Expenditures During FY 14:	$100,346	$363,149	$110,784
Per Capita Revenue:	$301	$93,141	$321
Per Capita Expenditures:	$401	$94,207	$304
Revenues over (under) Expenditures:	-$25,007	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	439.93%	257.35%	167.68%
Ending Fund Balance for FY 14:	$441,448	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,766	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$441,447	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tuscola City

Unit Code: 021/040/30 **County:** Douglas

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $57,597,280

Equalized Assessed Valuation: $59,070,133

Population: 4,480

Employees:

Full Time: 26

Part Time: 47

Salaries Paid: $1,550,393

Blended Component Units

Number Submitted = 1

Tuscola Economic Development, Inc.

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,356,189	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,419	$605	$440
Revenue Collected During FY 14:	$6,909,674	$5,702,258	$2,724,997
Expenditures During FY 14:	$7,614,004	$5,491,101	$2,627,902
Per Capita Revenue:	$1,542	$812	$637
Per Capita Expenditures:	$1,700	$769	$619
Revenues over (under) Expenditures:	-$704,330	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	74.23%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,651,859	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,262	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,892,193	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,973,738	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,759,795	$8,931,204	$2,656,302
Per Capita Debt:	$1,062	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,551,437	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,909	$1,598	$1,215
Revenue Collected During FY 14:	$2,179,035	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,627,769	$2,739,346	$1,190,005
Per Capita Revenue:	$486	$478	$340
Per Capita Expenditures:	$363	$457	$327
Operating Income (loss):	$551,266	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	559.21%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$9,102,703	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,032	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ullin Village

Unit Code: 077/045/32 **County:** Pulaski

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$860,000
Equalized Assessed Valuation:	$2,322,665
Population:	463
Employees:	
Full Time:	9
Part Time:	15
Salaries Paid:	$213,152

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$97,102	$332,008	$170,045
Per Capita Beginning Fund Balance:	$210	$24,836	$493
Revenue Collected During FY 14:	$508,162	$369,367	$116,057
Expenditures During FY 14:	$504,396	$363,149	$110,784
Per Capita Revenue:	$1,098	$93,141	$321
Per Capita Expenditures:	$1,089	$94,207	$304
Revenues over (under) Expenditures:	$3,766	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	22.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$113,868	$351,006	$180,864
Per Capita Ending Fund Balance:	$246	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,808	$123,269	$26,022
Total Unrestricted Net Assets:	$58,060	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$666,018	$609,493	$29,815
Per Capita Debt:	$1,438	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$756,169	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,633	$79,092	$947
Revenue Collected During FY 14:	$277,530	$321,951	$89,373
Expenditures During FY 14:	$248,697	$319,515	$97,232
Per Capita Revenue:	$599	$78,578	$229
Per Capita Expenditures:	$537	$76,774	$261
Operating Income (loss):	$28,833	$2,436	$
Ratio of Retained Earnings to Expenditures:	315.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$785,002	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,695	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Union Village

Unit Code: 063/110/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,384,240
Equalized Assessed Valuation:	$15,007,111
Population:	580
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$137,794

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$183,082	$332,008	$170,045
Per Capita Beginning Fund Balance:	$316	$24,836	$493
Revenue Collected During FY 14:	$559,842	$369,367	$116,057
Expenditures During FY 14:	$360,167	$363,149	$110,784
Per Capita Revenue:	$965	$93,141	$321
Per Capita Expenditures:	$621	$94,207	$304
Revenues over (under) Expenditures:	$199,675	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	106.27%	257.35%	167.68%
Ending Fund Balance for FY 14:	$382,749	$351,006	$180,864
Per Capita Ending Fund Balance:	$660	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,539	$123,269	$26,022
Total Unrestricted Net Assets:	$273,343	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$124,867	$609,493	$29,815
Per Capita Debt:	$215	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,240,606	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,863	$79,092	$947
Revenue Collected During FY 14:	$1,371,561	$321,951	$89,373
Expenditures During FY 14:	$290,735	$319,515	$97,232
Per Capita Revenue:	$2,365	$78,578	$229
Per Capita Expenditures:	$501	$76,774	$261
Operating Income (loss):	$1,080,826	$2,436	$
Ratio of Retained Earnings to Expenditures:	1142.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,321,432	$893,250	$392,538
Per Capita Ending Retained Earnings:	$5,727	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Union Hill Village

Unit Code: 046/090/32 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$17,000
Equalized Assessed Valuation:	$988,544
Population:	58
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$1,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,441	$332,008	$170,045
Per Capita Beginning Fund Balance:	$163	$24,836	$493
Revenue Collected During FY 14:	$22,154	$369,367	$116,057
Expenditures During FY 14:	$16,077	$363,149	$110,784
Per Capita Revenue:	$382	$93,141	$321
Per Capita Expenditures:	$277	$94,207	$304
Revenues over (under) Expenditures:	$6,077	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	530.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$85,316	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,471	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$85,316	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: United City of Yorkville City

Unit Code: 047/035/30 **County:** Kendall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,059,654
Equalized Assessed Valuation:	$420,042,332
Population:	16,921
Employees:	
Full Time:	77
Part Time:	49
Salaries Paid:	$5,066,949

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,102,077	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$479	$605	$440
Revenue Collected During FY 14:	$16,441,944	$5,702,258	$2,724,997
Expenditures During FY 14:	$16,489,630	$5,491,101	$2,627,902
Per Capita Revenue:	$972	$812	$637
Per Capita Expenditures:	$975	$769	$619
Revenues over (under) Expenditures:	-$47,686	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	35.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,834,602	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$345	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,946,088	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,566,727	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$39,922,854	$8,931,204	$2,656,302
Per Capita Debt:	$2,359	$1,369	$683
General Obligation Debt over EAV:	1.71%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$45,221,277	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,672	$1,598	$1,215
Revenue Collected During FY 14:	$3,764,613	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,629,659	$2,739,346	$1,190,005
Per Capita Revenue:	$222	$478	$340
Per Capita Expenditures:	$274	$457	$327
Operating Income (loss):	-$865,046	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1029.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$47,641,142	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,816	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Urbana City

Unit Code: 010/120/30 **County:** Champaign

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$79,226,152
Equalized Assessed Valuation:	$520,492,924
Population:	41,752
Employees:	
Full Time:	276
Part Time:	53
Salaries Paid:	$17,403,019

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$34,986,108	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$838	$513	$441
Revenue Collected During FY 14:	$35,972,524	$53,021,753	$40,071,062
Expenditures During FY 14:	$49,585,918	$50,940,085	$39,626,744
Per Capita Revenue:	$862	$1,047	$1,013
Per Capita Expenditures:	$1,188	$1,008	$967
Revenues over (under) Expenditures:	-$13,613,394	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	45.72%	54.88%	52.77%
Ending Fund Balance for FY 14:	$22,672,152	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$543	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,365,422	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$28,628,319	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,975,834	$81,108,167	$55,205,755
Per Capita Debt:	$215	$1,521	$1,337
General Obligation Debt over EAV:	1.34%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,600,916	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$206	$1,355	$1,126
Revenue Collected During FY 14:	$1,175,554	$22,088,329	$13,107,976
Expenditures During FY 14:	$724,638	$21,127,660	$12,128,269
Per Capita Revenue:	$28	$418	$307
Per Capita Expenditures:	$17	$399	$297
Operating Income (loss):	$450,916	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	1141.87%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$8,274,402	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$198	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ursa Village

Unit Code: 001/075/32 **County:** Adams

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$646,300
Equalized Assessed Valuation:	$7,095,653
Population:	626
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$69,248

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$481,098	$332,008	$170,045
Per Capita Beginning Fund Balance:	$769	$24,836	$493
Revenue Collected During FY 14:	$160,982	$369,367	$116,057
Expenditures During FY 14:	$134,138	$363,149	$110,784
Per Capita Revenue:	$257	$93,141	$321
Per Capita Expenditures:	$214	$94,207	$304
Revenues over (under) Expenditures:	$26,844	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	378.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	$507,942	$351,006	$180,864
Per Capita Ending Fund Balance:	$811	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,506	$123,269	$26,022
Total Unrestricted Net Assets:	$502,436	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,179,787	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,885	$79,092	$947
Revenue Collected During FY 14:	$126,799	$321,951	$89,373
Expenditures During FY 14:	$192,654	$319,515	$97,232
Per Capita Revenue:	$203	$78,578	$229
Per Capita Expenditures:	$308	$76,774	$261
Operating Income (loss):	-$65,855	$2,436	$
Ratio of Retained Earnings to Expenditures:	578.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,113,932	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,779	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$921,482
Equalized Assessed Valuation:	$2,910,955
Population:	664
Employees:	
Full Time:	6
Part Time:	
Salaries Paid:	$117,328

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$448,789	$332,008	$170,045
Per Capita Beginning Fund Balance:	$676	$24,836	$493
Revenue Collected During FY 14:	$185,885	$369,367	$116,057
Expenditures During FY 14:	$144,152	$363,149	$110,784
Per Capita Revenue:	$280	$93,141	$321
Per Capita Expenditures:	$217	$94,207	$304
Revenues over (under) Expenditures:	$41,733	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	340.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	$490,522	$351,006	$180,864
Per Capita Ending Fund Balance:	$739	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$418,752	$123,269	$26,022
Total Unrestricted Net Assets:	$78,080	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$296,000	$609,493	$29,815
Per Capita Debt:	$446	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,548,131	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,332	$79,092	$947
Revenue Collected During FY 14:	$260,134	$321,951	$89,373
Expenditures During FY 14:	$263,286	$319,515	$97,232
Per Capita Revenue:	$392	$78,578	$229
Per Capita Expenditures:	$397	$76,774	$261
Operating Income (loss):	-$3,152	$2,436	$
Ratio of Retained Earnings to Expenditures:	584.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,539,757	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,319	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32 **County:** Pike

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $10,844

Equalized Assessed Valuation: $229,513

Population: 13

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,757	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,751	$24,836	$493
Revenue Collected During FY 14:	$3,656	$369,367	$116,057
Expenditures During FY 14:	$4,864	$363,149	$110,784
Per Capita Revenue:	$281	$93,141	$321
Per Capita Expenditures:	$374	$94,207	$304
Revenues over (under) Expenditures:	-$1,208	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	977.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,549	$351,006	$180,864
Per Capita Ending Fund Balance:	$3,658	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$46,445	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32 **County:** Monroe

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,335,100
Equalized Assessed Valuation:	$19,971,231
Population:	1,271
Employees:	
Full Time:	5
Part Time:	16
Salaries Paid:	$275,709

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,042,737	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$820	$605	$440
Revenue Collected During FY 14:	$830,377	$5,702,258	$2,724,997
Expenditures During FY 14:	$946,483	$5,491,101	$2,627,902
Per Capita Revenue:	$653	$812	$637
Per Capita Expenditures:	$745	$769	$619
Revenues over (under) Expenditures:	-$116,106	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	100.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$948,131	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$746	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,390	$1,648,859	$607,219
Total Unrestricted Net Assets:	$944,371	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,105,270	$8,931,204	$2,656,302
Per Capita Debt:	$870	$1,369	$683
General Obligation Debt over EAV:	5.48%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,417,868	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,902	$1,598	$1,215
Revenue Collected During FY 14:	$385,883	$2,867,651	$1,249,280
Expenditures During FY 14:	$487,363	$2,739,346	$1,190,005
Per Capita Revenue:	$304	$478	$340
Per Capita Expenditures:	$383	$457	$327
Operating Income (loss):	-$101,480	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	475.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,316,388	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,822	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Vandalia City

Unit Code: 026/040/30 **County:** Fayette

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,619,226
Equalized Assessed Valuation:	$54,358,439
Population:	7,200
Employees:	
Full Time:	40
Part Time:	47
Salaries Paid:	$2,239,371

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,044,747	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$701	$605	$440
Revenue Collected During FY 14:	$6,222,644	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,778,796	$5,491,101	$2,627,902
Per Capita Revenue:	$864	$812	$637
Per Capita Expenditures:	$803	$769	$619
Revenues over (under) Expenditures:	$443,848	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	91.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,303,280	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$737	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,645,909	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,709,429	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,629,031	$8,931,204	$2,656,302
Per Capita Debt:	$504	$1,369	$683
General Obligation Debt over EAV:	4.41%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,535,658	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,602	$1,598	$1,215
Revenue Collected During FY 14:	$2,411,107	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,690,104	$2,739,346	$1,190,005
Per Capita Revenue:	$335	$478	$340
Per Capita Expenditures:	$374	$457	$327
Operating Income (loss):	-$278,997	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	426.58%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$11,475,412	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,594	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Varna Village

Unit Code: 059/035/32 **County:** Marshall

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $316,000

Equalized Assessed Valuation: $5,412,737

Population: 384

Employees:

Full Time:

Part Time: 14

Salaries Paid: $40,395

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$308,440	$332,008	$170,045
Per Capita Beginning Fund Balance:	$803	$24,836	$493
Revenue Collected During FY 14:	$172,136	$369,367	$116,057
Expenditures During FY 14:	$171,366	$363,149	$110,784
Per Capita Revenue:	$448	$93,141	$321
Per Capita Expenditures:	$446	$94,207	$304
Revenues over (under) Expenditures:	$770	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	180.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	$309,210	$351,006	$180,864
Per Capita Ending Fund Balance:	$805	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,908	$123,269	$26,022
Total Unrestricted Net Assets:	$292,302	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$185,485	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$483	$79,092	$947
Revenue Collected During FY 14:	$84,319	$321,951	$89,373
Expenditures During FY 14:	$76,077	$319,515	$97,232
Per Capita Revenue:	$220	$78,578	$229
Per Capita Expenditures:	$198	$76,774	$261
Operating Income (loss):	$8,242	$2,436	$
Ratio of Retained Earnings to Expenditures:	254.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$193,727	$893,250	$392,538
Per Capita Ending Retained Earnings:	$504	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Venedy Village

Unit Code: 095/060/32 **County:** Washington

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$116,610
Equalized Assessed Valuation:	$1,216,283
Population:	152
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$3,285

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,531	$332,008	$170,045
Per Capita Beginning Fund Balance:	$372	$24,836	$493
Revenue Collected During FY 14:	$59,130	$369,367	$116,057
Expenditures During FY 14:	$54,859	$363,149	$110,784
Per Capita Revenue:	$389	$93,141	$321
Per Capita Expenditures:	$361	$94,207	$304
Revenues over (under) Expenditures:	$4,271	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	110.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$60,802	$351,006	$180,864
Per Capita Ending Fund Balance:	$400	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$60,802	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Venice City

Unit Code: 057/120/30 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $4,489,333

Equalized Assessed Valuation: $12,232,955

Population: 1,890

Employees:

Full Time: 30

Part Time: 18

Salaries Paid: $994,083

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,685,524	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$892	$605	$440
Revenue Collected During FY 14:	$2,239,066	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,174,516	$5,491,101	$2,627,902
Per Capita Revenue:	$1,185	$812	$637
Per Capita Expenditures:	$1,151	$769	$619
Revenues over (under) Expenditures:	$64,550	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	80.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,750,074	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$926	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,650,917	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$900,843	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32 **County:** Jackson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $101,850

Equalized Assessed Valuation: $1,493,733

Population: 295

Employees:

Full Time:

Part Time: 4

Salaries Paid: $40,583

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,945	$332,008	$170,045
Per Capita Beginning Fund Balance:	$240	$24,836	$493
Revenue Collected During FY 14:	$104,809	$369,367	$116,057
Expenditures During FY 14:	$72,232	$363,149	$110,784
Per Capita Revenue:	$355	$93,141	$321
Per Capita Expenditures:	$245	$94,207	$304
Revenues over (under) Expenditures:	$32,577	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	93.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$67,734	$351,006	$180,864
Per Capita Ending Fund Balance:	$230	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,010	$123,269	$26,022
Total Unrestricted Net Assets:	$41,724	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$588,375	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,994	$79,092	$947
Revenue Collected During FY 14:	$130,339	$321,951	$89,373
Expenditures During FY 14:	$145,059	$319,515	$97,232
Per Capita Revenue:	$442	$78,578	$229
Per Capita Expenditures:	$492	$76,774	$261
Operating Income (loss):	-$14,720	$2,436	$
Ratio of Retained Earnings to Expenditures:	395.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$573,790	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,945	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vermilion Village

Unit Code: 023/045/32 **County:** Edgar

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$100,850
Equalized Assessed Valuation:	$1,138,335
Population:	219
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$21,854

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$152,475	$332,008	$170,045
Per Capita Beginning Fund Balance:	$696	$24,836	$493
Revenue Collected During FY 14:	$90,685	$369,367	$116,057
Expenditures During FY 14:	$85,510	$363,149	$110,784
Per Capita Revenue:	$414	$93,141	$321
Per Capita Expenditures:	$390	$94,207	$304
Revenues over (under) Expenditures:	$5,175	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	184.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	$157,650	$351,006	$180,864
Per Capita Ending Fund Balance:	$720	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,216	$123,269	$26,022
Total Unrestricted Net Assets:	$143,434	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$87,200	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$398	$79,092	$947
Revenue Collected During FY 14:	$61,914	$321,951	$89,373
Expenditures During FY 14:	$66,647	$319,515	$97,232
Per Capita Revenue:	$283	$78,578	$229
Per Capita Expenditures:	$304	$76,774	$261
Operating Income (loss):	-$4,733	$2,436	$
Ratio of Retained Earnings to Expenditures:	123.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$82,467	$893,250	$392,538
Per Capita Ending Retained Earnings:	$377	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vermont Village

Unit Code: 029/105/32 **County:** Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $529,625

Equalized Assessed Valuation: $2,988,388

Population: 667

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: $98,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$184,170	$332,008	$170,045
Per Capita Beginning Fund Balance:	$276	$24,836	$493
Revenue Collected During FY 14:	$271,896	$369,367	$116,057
Expenditures During FY 14:	$230,126	$363,149	$110,784
Per Capita Revenue:	$408	$93,141	$321
Per Capita Expenditures:	$345	$94,207	$304
Revenues over (under) Expenditures:	$41,770	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	108.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	$250,178	$351,006	$180,864
Per Capita Ending Fund Balance:	$375	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$126,828	$123,269	$26,022
Total Unrestricted Net Assets:	$122,664	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$51,848	$609,493	$29,815
Per Capita Debt:	$78	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,358,494	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,037	$79,092	$947
Revenue Collected During FY 14:	$124,959	$321,951	$89,373
Expenditures During FY 14:	$231,236	$319,515	$97,232
Per Capita Revenue:	$187	$78,578	$229
Per Capita Expenditures:	$347	$76,774	$261
Operating Income (loss):	-$106,277	$2,436	$
Ratio of Retained Earnings to Expenditures:	531.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,227,979	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,841	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vernon Village

Unit Code: 058/065/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,920
Equalized Assessed Valuation:	$1,629,166
Population:	129
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$18,168

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$42,731	$332,008	$170,045
Per Capita Beginning Fund Balance:	$331	$24,836	$493
Revenue Collected During FY 14:	$24,396	$369,367	$116,057
Expenditures During FY 14:	$19,338	$363,149	$110,784
Per Capita Revenue:	$189	$93,141	$321
Per Capita Expenditures:	$150	$94,207	$304
Revenues over (under) Expenditures:	$5,058	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	247.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	$47,789	$351,006	$180,864
Per Capita Ending Fund Balance:	$370	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,468	$123,269	$26,022
Total Unrestricted Net Assets:	$33,321	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$404,112	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,133	$79,092	$947
Revenue Collected During FY 14:	$46,152	$321,951	$89,373
Expenditures During FY 14:	$61,925	$319,515	$97,232
Per Capita Revenue:	$358	$78,578	$229
Per Capita Expenditures:	$480	$76,774	$261
Operating Income (loss):	-$15,773	$2,436	$
Ratio of Retained Earnings to Expenditures:	627.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$388,339	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,010	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Vernon Hills Village

Unit Code: 049/190/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,347,200
Equalized Assessed Valuation:	$1,037,510,232
Population:	25,613
Employees:	
Full Time:	102
Part Time:	17
Salaries Paid:	$10,138,116

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$26,433,724	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$1,032	$513	$441
Revenue Collected During FY 14:	$23,347,365	$53,021,753	$40,071,062
Expenditures During FY 14:	$23,170,652	$50,940,085	$39,626,744
Per Capita Revenue:	$912	$1,047	$1,013
Per Capita Expenditures:	$905	$1,008	$967
Revenues over (under) Expenditures:	$176,713	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	114.85%	54.88%	52.77%
Ending Fund Balance for FY 14:	$26,610,437	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$1,039	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,831,873	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$24,904,019	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,980,000	$81,108,167	$55,205,755
Per Capita Debt:	$819	$1,521	$1,337
General Obligation Debt over EAV:	0.91%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$410,462	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$16	$1,355	$1,126
Revenue Collected During FY 14:	$467,581	$22,088,329	$13,107,976
Expenditures During FY 14:	$514,147	$21,127,660	$12,128,269
Per Capita Revenue:	$18	$418	$307
Per Capita Expenditures:	$20	$399	$297
Operating Income (loss):	-$46,566	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	70.78%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$363,896	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$14	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Verona Village

Unit Code: 032/075/32 **County:** Grundy

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$153,825
Equalized Assessed Valuation:	$2,540,106
Population:	250
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$21,510

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$190,980	$332,008	$170,045
Per Capita Beginning Fund Balance:	$764	$24,836	$493
Revenue Collected During FY 14:	$58,209	$369,367	$116,057
Expenditures During FY 14:	$50,440	$363,149	$110,784
Per Capita Revenue:	$233	$93,141	$321
Per Capita Expenditures:	$202	$94,207	$304
Revenues over (under) Expenditures:	$7,769	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	394.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	$198,749	$351,006	$180,864
Per Capita Ending Fund Balance:	$795	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,223	$123,269	$26,022
Total Unrestricted Net Assets:	$153,526	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$210,051	$609,493	$29,815
Per Capita Debt:	$840	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$339,368	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,357	$79,092	$947
Revenue Collected During FY 14:	$29,479	$321,951	$89,373
Expenditures During FY 14:	$100,207	$319,515	$97,232
Per Capita Revenue:	$118	$78,578	$229
Per Capita Expenditures:	$401	$76,774	$261
Operating Income (loss):	-$70,728	$2,436	$
Ratio of Retained Earnings to Expenditures:	268.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$268,640	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,075	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32 **County:** Brown

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$901,000
Equalized Assessed Valuation:	$2,286,700
Population:	567
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$84,793

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$284,057	$332,008	$170,045
Per Capita Beginning Fund Balance:	$501	$24,836	$493
Revenue Collected During FY 14:	$210,830	$369,367	$116,057
Expenditures During FY 14:	$175,304	$363,149	$110,784
Per Capita Revenue:	$372	$93,141	$321
Per Capita Expenditures:	$309	$94,207	$304
Revenues over (under) Expenditures:	$35,526	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	182.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	$319,583	$351,006	$180,864
Per Capita Ending Fund Balance:	$564	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$219,204	$123,269	$26,022
Total Unrestricted Net Assets:	$100,377	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$548,676	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$968	$79,092	$947
Revenue Collected During FY 14:	$276,285	$321,951	$89,373
Expenditures During FY 14:	$74,277	$319,515	$97,232
Per Capita Revenue:	$487	$78,578	$229
Per Capita Expenditures:	$131	$76,774	$261
Operating Income (loss):	$202,008	$2,436	$
Ratio of Retained Earnings to Expenditures:	1010.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$750,684	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,324	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Victoria Village

Unit Code: 048/060/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$394,790
Equalized Assessed Valuation:	$1,842,440
Population:	328
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$50,933

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$415,336	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,266	$24,836	$493
Revenue Collected During FY 14:	$96,751	$369,367	$116,057
Expenditures During FY 14:	$51,339	$363,149	$110,784
Per Capita Revenue:	$295	$93,141	$321
Per Capita Expenditures:	$157	$94,207	$304
Revenues over (under) Expenditures:	$45,412	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	882.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	$452,836	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,381	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,980	$123,269	$26,022
Total Unrestricted Net Assets:	$370,856	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$293,524	$609,493	$29,815
Per Capita Debt:	$895	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$380,903	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,161	$79,092	$947
Revenue Collected During FY 14:	$94,506	$321,951	$89,373
Expenditures During FY 14:	$118,226	$319,515	$97,232
Per Capita Revenue:	$288	$78,578	$229
Per Capita Expenditures:	$360	$76,774	$261
Operating Income (loss):	-$23,720	$2,436	$
Ratio of Retained Earnings to Expenditures:	308.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$365,095	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,113	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Vienna City

Unit Code: 044/040/30 **County:** Johnson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,835,500

Equalized Assessed Valuation: $11,490,473

Population: 1,434

Employees:

Full Time: 14

Part Time: 6

Salaries Paid: $650,895

Blended Component Units

Number Submitted = 1

Vienna Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,804,487	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,258	$605	$440
Revenue Collected During FY 14:	$1,027,964	$5,702,258	$2,724,997
Expenditures During FY 14:	$966,966	$5,491,101	$2,627,902
Per Capita Revenue:	$717	$812	$637
Per Capita Expenditures:	$674	$769	$619
Revenues over (under) Expenditures:	$60,998	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	192.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,865,485	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,301	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$560,121	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,305,364	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,561,450	$8,931,204	$2,656,302
Per Capita Debt:	$1,089	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,383,423	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,057	$1,598	$1,215
Revenue Collected During FY 14:	$1,168,393	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,292,290	$2,739,346	$1,190,005
Per Capita Revenue:	$815	$478	$340
Per Capita Expenditures:	$901	$457	$327
Operating Income (loss):	-$123,897	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	329.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,259,526	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,970	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Villa Grove City

Unit Code: 021/045/30 **County:** Douglas

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $4,184,238

Equalized Assessed Valuation: $18,695,001

Population: 2,537

Employees:

Full Time: 11

Part Time: 46

Salaries Paid: $532,562

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$923,766	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$364	$605	$440
Revenue Collected During FY 14:	$1,843,518	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,352,578	$5,491,101	$2,627,902
Per Capita Revenue:	$727	$812	$637
Per Capita Expenditures:	$533	$769	$619
Revenues over (under) Expenditures:	$490,940	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	104.59%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,414,706	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$558	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$276,514	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,395,922	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,334,576	$8,931,204	$2,656,302
Per Capita Debt:	$526	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,066,931	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,209	$1,598	$1,215
Revenue Collected During FY 14:	$862,222	$2,867,651	$1,249,280
Expenditures During FY 14:	$637,898	$2,739,346	$1,190,005
Per Capita Revenue:	$340	$478	$340
Per Capita Expenditures:	$251	$457	$327
Operating Income (loss):	$224,324	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	515.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,291,255	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,297	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$40,867,398
Equalized Assessed Valuation:	$528,331,022
Population:	21,904
Employees:	
Full Time:	129
Part Time:	45
Salaries Paid:	$12,181,708

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,744,232	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$445	$605	$440
Revenue Collected During FY 14:	$23,221,036	$5,702,258	$2,724,997
Expenditures During FY 14:	$21,413,017	$5,491,101	$2,627,902
Per Capita Revenue:	$1,060	$812	$637
Per Capita Expenditures:	$978	$769	$619
Revenues over (under) Expenditures:	$1,808,019	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	48.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	$10,457,241	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$477	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,212,677	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,204,921	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,280,398	$8,931,204	$2,656,302
Per Capita Debt:	$1,063	$1,369	$683
General Obligation Debt over EAV:	2.94%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$32,763,628	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,496	$1,598	$1,215
Revenue Collected During FY 14:	$6,957,774	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,544,715	$2,739,346	$1,190,005
Per Capita Revenue:	$318	$478	$340
Per Capita Expenditures:	$299	$457	$327
Operating Income (loss):	$413,059	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	507.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$33,226,687	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,517	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Viola Village

Unit Code: 066/050/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,016,765
Equalized Assessed Valuation:	$10,289,746
Population:	955
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$139,390

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$376,453	$332,008	$170,045
Per Capita Beginning Fund Balance:	$394	$24,836	$493
Revenue Collected During FY 14:	$386,301	$369,367	$116,057
Expenditures During FY 14:	$365,279	$363,149	$110,784
Per Capita Revenue:	$405	$93,141	$321
Per Capita Expenditures:	$382	$94,207	$304
Revenues over (under) Expenditures:	$21,022	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	98.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$358,460	$351,006	$180,864
Per Capita Ending Fund Balance:	$375	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$113,076	$123,269	$26,022
Total Unrestricted Net Assets:	$245,384	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,396,055	$609,493	$29,815
Per Capita Debt:	$1,462	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,954,714	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,047	$79,092	$947
Revenue Collected During FY 14:	$401,491	$321,951	$89,373
Expenditures During FY 14:	$298,438	$319,515	$97,232
Per Capita Revenue:	$420	$78,578	$229
Per Capita Expenditures:	$313	$76,774	$261
Operating Income (loss):	$103,053	$2,436	$
Ratio of Retained Earnings to Expenditures:	702.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,096,782	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,196	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Virden City

Unit Code: 056/120/30 **County:** Macoupin

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,409,527

Equalized Assessed Valuation: $27,339,228

Population: 3,425

Employees:

Full Time: 15

Part Time: 10

Salaries Paid: $738,632

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$493,143	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$144	$605	$440
Revenue Collected During FY 14:	$1,546,015	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,421,291	$5,491,101	$2,627,902
Per Capita Revenue:	$451	$812	$637
Per Capita Expenditures:	$415	$769	$619
Revenues over (under) Expenditures:	$124,724	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	43.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	$617,868	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$180	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$617,869	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,355,754	$8,931,204	$2,656,302
Per Capita Debt:	$396	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$909,171	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$265	$1,598	$1,215
Revenue Collected During FY 14:	$1,160,513	$2,867,651	$1,249,280
Expenditures During FY 14:	$690,711	$2,739,346	$1,190,005
Per Capita Revenue:	$339	$478	$340
Per Capita Expenditures:	$202	$457	$327
Operating Income (loss):	$469,802	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	199.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,378,973	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$403	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$278,850
Equalized Assessed Valuation:	$6,319,167
Population:	326
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$17,220

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$253,504	$332,008	$170,045
Per Capita Beginning Fund Balance:	$778	$24,836	$493
Revenue Collected During FY 14:	$97,585	$369,367	$116,057
Expenditures During FY 14:	$83,639	$363,149	$110,784
Per Capita Revenue:	$299	$93,141	$321
Per Capita Expenditures:	$257	$94,207	$304
Revenues over (under) Expenditures:	$13,946	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	319.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$267,450	$351,006	$180,864
Per Capita Ending Fund Balance:	$820	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30 **County:** Cass

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,773,407
Equalized Assessed Valuation:	$10,770,850
Population:	1,611
Employees:	
Full Time:	10
Part Time:	50
Salaries Paid:	$498,729

Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,155,306	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$717	$605	$440
Revenue Collected During FY 14:	$807,047	$5,702,258	$2,724,997
Expenditures During FY 14:	$778,891	$5,491,101	$2,627,902
Per Capita Revenue:	$501	$812	$637
Per Capita Expenditures:	$483	$769	$619
Revenues over (under) Expenditures:	$28,156	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	160.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,250,203	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$776	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,003,796	$1,648,859	$607,219
Total Unrestricted Net Assets:	$475,624	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,431,829	$8,931,204	$2,656,302
Per Capita Debt:	$6,475	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,491,569	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$6,512	$1,598	$1,215
Revenue Collected During FY 14:	$953,864	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,670,106	$2,739,346	$1,190,005
Per Capita Revenue:	$592	$478	$340
Per Capita Expenditures:	$1,037	$457	$327
Operating Income (loss):	-$716,242	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	620.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,362,032	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$6,432	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Volo Village

Unit Code: 049/192/32 **County:** Lake

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $7,200,002

Equalized Assessed Valuation: $105,106,008

Population: 3,634

Employees:

Full Time: 4

Part Time:

Salaries Paid: $327,296

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,541,625	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,250	$605	$440
Revenue Collected During FY 14:	$3,543,331	$5,702,258	$2,724,997
Expenditures During FY 14:	$2,503,570	$5,491,101	$2,627,902
Per Capita Revenue:	$975	$812	$637
Per Capita Expenditures:	$689	$769	$619
Revenues over (under) Expenditures:	$1,039,761	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	209.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,236,585	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,441	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$323,195	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,693,848	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,114,619	$8,931,204	$2,656,302
Per Capita Debt:	$1,683	$1,369	$683
General Obligation Debt over EAV:	1.73%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,931,539	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,357	$1,598	$1,215
Revenue Collected During FY 14:	$970,148	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,131,636	$2,739,346	$1,190,005
Per Capita Revenue:	$267	$478	$340
Per Capita Expenditures:	$311	$457	$327
Operating Income (loss):	-$161,488	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	434.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,921,035	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,354	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wadsworth Village

Unit Code: 049/195/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,042,250
Equalized Assessed Valuation:	$119,482,448
Population:	3,815
Employees:	
Full Time:	4
Part Time:	14
Salaries Paid:	$283,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,002,506	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$525	$605	$440
Revenue Collected During FY 14:	$1,425,357	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,345,817	$5,491,101	$2,627,902
Per Capita Revenue:	$374	$812	$637
Per Capita Expenditures:	$353	$769	$619
Revenues over (under) Expenditures:	$79,540	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	154.70%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,082,046	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$546	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$274,419	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,807,627	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,811	$8,931,204	$2,656,302
Per Capita Debt:	$15	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waggoner Village

Unit Code: 068/085/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,191,800
Equalized Assessed Valuation:	$889,475
Population:	237
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$25,794

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$69,165	$332,008	$170,045
Per Capita Beginning Fund Balance:	$292	$24,836	$493
Revenue Collected During FY 14:	$65,077	$369,367	$116,057
Expenditures During FY 14:	$41,769	$363,149	$110,784
Per Capita Revenue:	$275	$93,141	$321
Per Capita Expenditures:	$176	$94,207	$304
Revenues over (under) Expenditures:	$23,308	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	208.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	$87,223	$351,006	$180,864
Per Capita Ending Fund Balance:	$368	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,325	$123,269	$26,022
Total Unrestricted Net Assets:	$66,898	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$481,047	$609,493	$29,815
Per Capita Debt:	$2,030	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$354,294	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,495	$79,092	$947
Revenue Collected During FY 14:	$416,110	$321,951	$89,373
Expenditures During FY 14:	$85,464	$319,515	$97,232
Per Capita Revenue:	$1,756	$78,578	$229
Per Capita Expenditures:	$361	$76,774	$261
Operating Income (loss):	$330,646	$2,436	$
Ratio of Retained Earnings to Expenditures:	807.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$690,190	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,912	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Walnut Village

Unit Code: 006/115/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,066,123
Equalized Assessed Valuation:	$11,848,123
Population:	1,416
Employees:	
Full Time:	6
Part Time:	19
Salaries Paid:	$246,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$900,337	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$636	$605	$440
Revenue Collected During FY 14:	$736,468	$5,702,258	$2,724,997
Expenditures During FY 14:	$640,819	$5,491,101	$2,627,902
Per Capita Revenue:	$520	$812	$637
Per Capita Expenditures:	$453	$769	$619
Revenues over (under) Expenditures:	$95,649	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	155.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	$995,986	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$703	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$578,031	$1,648,859	$607,219
Total Unrestricted Net Assets:	$417,955	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$388,658	$8,931,204	$2,656,302
Per Capita Debt:	$274	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$928,667	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$656	$1,598	$1,215
Revenue Collected During FY 14:	$296,725	$2,867,651	$1,249,280
Expenditures During FY 14:	$393,001	$2,739,346	$1,190,005
Per Capita Revenue:	$210	$478	$340
Per Capita Expenditures:	$278	$457	$327
Operating Income (loss):	-$96,276	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	211.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$832,391	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$588	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Walnut Hill Village

Unit Code: 058/070/32 **County:** Marion

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$896,940
Equalized Assessed Valuation:	$575,646
Population:	107
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$29,015

Blended Component Units

Number Submitted = 1

Walnut Hill Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,372	$332,008	$170,045
Per Capita Beginning Fund Balance:	$265	$24,836	$493
Revenue Collected During FY 14:	$42,120	$369,367	$116,057
Expenditures During FY 14:	$32,332	$363,149	$110,784
Per Capita Revenue:	$394	$93,141	$321
Per Capita Expenditures:	$302	$94,207	$304
Revenues over (under) Expenditures:	$9,788	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	118.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	$38,160	$351,006	$180,864
Per Capita Ending Fund Balance:	$357	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$42,460	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,903	$609,493	$29,815
Per Capita Debt:	$36	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$364,700	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$3,408	$79,092	$947
Revenue Collected During FY 14:	$160,776	$321,951	$89,373
Expenditures During FY 14:	$176,204	$319,515	$97,232
Per Capita Revenue:	$1,503	$78,578	$229
Per Capita Expenditures:	$1,647	$76,774	$261
Operating Income (loss):	-$15,428	$2,436	$
Ratio of Retained Earnings to Expenditures:	198.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$349,272	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,264	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Walshville Village

Unit Code: 068/090/32 **County:** Montgomery

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $45,950

Equalized Assessed Valuation: $396,751

Population: 64

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,297	$332,008	$170,045
Per Capita Beginning Fund Balance:	$880	$24,836	$493
Revenue Collected During FY 14:	$15,721	$369,367	$116,057
Expenditures During FY 14:	$13,152	$363,149	$110,784
Per Capita Revenue:	$246	$93,141	$321
Per Capita Expenditures:	$206	$94,207	$304
Revenues over (under) Expenditures:	$2,569	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	447.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	$58,866	$351,006	$180,864
Per Capita Ending Fund Balance:	$920	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,505	$123,269	$26,022
Total Unrestricted Net Assets:	$42,361	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waltonville Village

Unit Code: 041/045/32 **County:** Jefferson

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$579,250
Equalized Assessed Valuation:	$2,207,664
Population:	434
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$53,560

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$104,723	$332,008	$170,045
Per Capita Beginning Fund Balance:	$241	$24,836	$493
Revenue Collected During FY 14:	$77,202	$369,367	$116,057
Expenditures During FY 14:	$153,151	$363,149	$110,784
Per Capita Revenue:	$178	$93,141	$321
Per Capita Expenditures:	$353	$94,207	$304
Revenues over (under) Expenditures:	-$75,949	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	69.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$105,821	$351,006	$180,864
Per Capita Ending Fund Balance:	$244	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,332	$123,269	$26,022
Total Unrestricted Net Assets:	$76,453	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$577,345	$609,493	$29,815
Per Capita Debt:	$1,330	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,051,715	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,727	$79,092	$947
Revenue Collected During FY 14:	$422,864	$321,951	$89,373
Expenditures During FY 14:	$371,260	$319,515	$97,232
Per Capita Revenue:	$974	$78,578	$229
Per Capita Expenditures:	$855	$76,774	$261
Operating Income (loss):	$51,604	$2,436	$
Ratio of Retained Earnings to Expenditures:	545.78%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,026,272	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,669	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wamac City

Unit Code: 095/065/30 **County:** Washington

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$906,825
Equalized Assessed Valuation:	$8,014,836
Population:	1,185
Employees:	
Full Time:	4
Part Time:	26
Salaries Paid:	$260,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,147,831	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$969	$605	$440
Revenue Collected During FY 14:	$647,842	$5,702,258	$2,724,997
Expenditures During FY 14:	$653,329	$5,491,101	$2,627,902
Per Capita Revenue:	$547	$812	$637
Per Capita Expenditures:	$551	$769	$619
Revenues over (under) Expenditures:	-$5,487	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	174.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,142,204	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$964	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$189,838	$1,648,859	$607,219
Total Unrestricted Net Assets:	$952,366	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,088,760	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$919	$1,598	$1,215
Revenue Collected During FY 14:	$279,577	$2,867,651	$1,249,280
Expenditures During FY 14:	$267,813	$2,739,346	$1,190,005
Per Capita Revenue:	$236	$478	$340
Per Capita Expenditures:	$226	$457	$327
Operating Income (loss):	$11,764	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	410.98%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,100,664	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$929	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wapella Village

Unit Code: 020/030/32 **County:** Dewitt

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$688,700
Equalized Assessed Valuation:	$6,607,298
Population:	558
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$75,713

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$229,989	$332,008	$170,045
Per Capita Beginning Fund Balance:	$412	$24,836	$493
Revenue Collected During FY 14:	$294,137	$369,367	$116,057
Expenditures During FY 14:	$261,134	$363,149	$110,784
Per Capita Revenue:	$527	$93,141	$321
Per Capita Expenditures:	$468	$94,207	$304
Revenues over (under) Expenditures:	$33,003	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	87.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	$229,346	$351,006	$180,864
Per Capita Ending Fund Balance:	$411	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,529	$123,269	$26,022
Total Unrestricted Net Assets:	$181,817	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$78,101	$609,493	$29,815
Per Capita Debt:	$140	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$24,974	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$45	$79,092	$947
Revenue Collected During FY 14:	$83,266	$321,951	$89,373
Expenditures During FY 14:	$117,893	$319,515	$97,232
Per Capita Revenue:	$149	$78,578	$229
Per Capita Expenditures:	$211	$76,774	$261
Operating Income (loss):	-$34,627	$2,436	$
Ratio of Retained Earnings to Expenditures:	20.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$23,993	$893,250	$392,538
Per Capita Ending Retained Earnings:	$43	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warren Village

Unit Code: 043/055/32 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,342,483
Equalized Assessed Valuation:	$14,369,042
Population:	1,428
Employees:	
Full Time:	8
Part Time:	12
Salaries Paid:	$394,549

Blended Component Units

Number Submitted = 1

Fire Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$669,426	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$469	$605	$440
Revenue Collected During FY 14:	$949,385	$5,702,258	$2,724,997
Expenditures During FY 14:	$726,603	$5,491,101	$2,627,902
Per Capita Revenue:	$665	$812	$637
Per Capita Expenditures:	$509	$769	$619
Revenues over (under) Expenditures:	$222,782	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	124.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	$902,208	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$632	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$651,095	$1,648,859	$607,219
Total Unrestricted Net Assets:	$251,113	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,247,259	$8,931,204	$2,656,302
Per Capita Debt:	$873	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,495,949	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,048	$1,598	$1,215
Revenue Collected During FY 14:	$579,519	$2,867,651	$1,249,280
Expenditures During FY 14:	$527,517	$2,739,346	$1,190,005
Per Capita Revenue:	$406	$478	$340
Per Capita Expenditures:	$369	$457	$327
Operating Income (loss):	$52,002	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	291.55%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,537,951	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,077	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warrensburg Village

Unit Code: 055/060/32 **County:** Macon

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,737,174

Equalized Assessed Valuation: $12,000,738

Population: 1,210

Employees:

Full Time: 4

Part Time: 29

Salaries Paid: $225,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$72,990	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$60	$605	$440
Revenue Collected During FY 14:	$489,643	$5,702,258	$2,724,997
Expenditures During FY 14:	$480,494	$5,491,101	$2,627,902
Per Capita Revenue:	$405	$812	$637
Per Capita Expenditures:	$397	$769	$619
Revenues over (under) Expenditures:	$9,149	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-13.29%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$63,841	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$53	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,617	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$63,853	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,556	$8,931,204	$2,656,302
Per Capita Debt:	$18	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,076,589	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$890	$1,598	$1,215
Revenue Collected During FY 14:	$316,222	$2,867,651	$1,249,280
Expenditures During FY 14:	$267,232	$2,739,346	$1,190,005
Per Capita Revenue:	$261	$478	$340
Per Capita Expenditures:	$221	$457	$327
Operating Income (loss):	$48,990	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	421.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,125,579	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$930	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Warrenville City

Unit Code: 022/105/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,920,029
Equalized Assessed Valuation:	$434,061,371
Population:	131,400
Employees:	
Full Time:	73
Part Time:	19
Salaries Paid:	$6,349,379

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,012,024	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$69	$513	$441
Revenue Collected During FY 14:	$11,444,875	$53,021,753	$40,071,062
Expenditures During FY 14:	$10,433,902	$50,940,085	$39,626,744
Per Capita Revenue:	$87	$1,047	$1,013
Per Capita Expenditures:	$79	$1,008	$967
Revenues over (under) Expenditures:	$1,010,973	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	93.01%	54.88%	52.77%
Ending Fund Balance for FY 14:	$9,705,083	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$74	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$749,557	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$15,005,512	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$662,659	$81,108,167	$55,205,755
Per Capita Debt:	$5	$1,521	$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$22,697,722	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$173	$1,355	$1,126
Revenue Collected During FY 14:	$3,080,024	$22,088,329	$13,107,976
Expenditures During FY 14:	$3,305,405	$21,127,660	$12,128,269
Per Capita Revenue:	$23	$418	$307
Per Capita Expenditures:	$25	$399	$297
Operating Income (loss):	-$225,381	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	679.87%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$22,472,341	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$171	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warsaw City

Unit Code: 034/075/30 **County:** Hancock

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,619,227

Equalized Assessed Valuation: $12,767,113

Population: 1,793

Employees:

Full Time: 7

Part Time: 23

Salaries Paid: $330,602

Blended Component Units

Number Submitted = 1

WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$611,568	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$341	$605	$440
Revenue Collected During FY 14:	$612,276	$5,702,258	$2,724,997
Expenditures During FY 14:	$567,513	$5,491,101	$2,627,902
Per Capita Revenue:	$341	$812	$637
Per Capita Expenditures:	$317	$769	$619
Revenues over (under) Expenditures:	$44,763	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	116.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	$660,912	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$369	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$568,570	$1,648,859	$607,219
Total Unrestricted Net Assets:	$284,643	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,321,622	$8,931,204	$2,656,302
Per Capita Debt:	$737	$1,369	$683
General Obligation Debt over EAV:	3.37%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,956,414	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,091	$1,598	$1,215
Revenue Collected During FY 14:	$653,648	$2,867,651	$1,249,280
Expenditures During FY 14:	$581,554	$2,739,346	$1,190,005
Per Capita Revenue:	$365	$478	$340
Per Capita Expenditures:	$324	$457	$327
Operating Income (loss):	$72,094	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	348.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,028,508	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,131	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32 **County:** Woodford

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,287,075
Equalized Assessed Valuation:	$8,958,563
Population:	1,200
Employees:	
Full Time:	3
Part Time:	19
Salaries Paid:	$172,852

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$736,489	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$614	$605	$440
Revenue Collected During FY 14:	$573,526	$5,702,258	$2,724,997
Expenditures During FY 14:	$492,199	$5,491,101	$2,627,902
Per Capita Revenue:	$478	$812	$637
Per Capita Expenditures:	$410	$769	$619
Revenues over (under) Expenditures:	$81,327	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	147.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	$727,316	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$606	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$304,029	$1,648,859	$607,219
Total Unrestricted Net Assets:	$423,287	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,600,000	$8,931,204	$2,656,302
Per Capita Debt:	$2,167	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,142,171	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,785	$1,598	$1,215
Revenue Collected During FY 14:	$371,809	$2,867,651	$1,249,280
Expenditures During FY 14:	$404,548	$2,739,346	$1,190,005
Per Capita Revenue:	$310	$478	$340
Per Capita Expenditures:	$337	$457	$327
Operating Income (loss):	-$32,739	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	531.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,150,769	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,792	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Washington City

Unit Code: 090/085/30 **County:** Tazewell

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,145,296
Equalized Assessed Valuation:	$312,276,092
Population:	15,134
Employees:	
Full Time:	59
Part Time:	30
Salaries Paid:	$3,945,337

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,403,135	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$687	$605	$440
Revenue Collected During FY 14:	$11,598,552	$5,702,258	$2,724,997
Expenditures During FY 14:	$14,723,311	$5,491,101	$2,627,902
Per Capita Revenue:	$766	$812	$637
Per Capita Expenditures:	$973	$769	$619
Revenues over (under) Expenditures:	-$3,124,759	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	80.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,798,955	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$780	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,743,366	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,583,440	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,511,542	$8,931,204	$2,656,302
Per Capita Debt:	$1,091	$1,369	$683
General Obligation Debt over EAV:	1.45%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$32,944,052	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,177	$1,598	$1,215
Revenue Collected During FY 14:	$4,310,558	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,307,511	$2,739,346	$1,190,005
Per Capita Revenue:	$285	$478	$340
Per Capita Expenditures:	$219	$457	$327
Operating Income (loss):	$1,003,047	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1022.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$33,825,699	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,235	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wataga Village

Unit Code: 048/065/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,130,700
Equalized Assessed Valuation:	$6,397,525
Population:	843
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$64,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$582,847	$332,008	$170,045
Per Capita Beginning Fund Balance:	$691	$24,836	$493
Revenue Collected During FY 14:	$256,940	$369,367	$116,057
Expenditures During FY 14:	$217,755	$363,149	$110,784
Per Capita Revenue:	$305	$93,141	$321
Per Capita Expenditures:	$258	$94,207	$304
Revenues over (under) Expenditures:	$39,185	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	285.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	$622,033	$351,006	$180,864
Per Capita Ending Fund Balance:	$738	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,831	$123,269	$26,022
Total Unrestricted Net Assets:	$568,202	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$214,969	$609,493	$29,815
Per Capita Debt:	$255	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$901,344	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,069	$79,092	$947
Revenue Collected During FY 14:	$234,875	$321,951	$89,373
Expenditures During FY 14:	$148,060	$319,515	$97,232
Per Capita Revenue:	$279	$78,578	$229
Per Capita Expenditures:	$176	$76,774	$261
Operating Income (loss):	$86,815	$2,436	$
Ratio of Retained Earnings to Expenditures:	667.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$988,159	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,172	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Waterloo City

Unit Code: 067/035/30 **County:** Monroe

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,779,885
Equalized Assessed Valuation:	$214,122,452
Population:	9,811
Employees:	
Full Time:	55
Part Time:	42
Salaries Paid:	$3,905,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,084,954	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$926	$605	$440
Revenue Collected During FY 14:	$6,799,049	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,640,613	$5,491,101	$2,627,902
Per Capita Revenue:	$693	$812	$637
Per Capita Expenditures:	$677	$769	$619
Revenues over (under) Expenditures:	$158,436	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	139.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$9,243,390	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$942	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,780,135	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,982,035	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,326,850	$8,931,204	$2,656,302
Per Capita Debt:	$1,155	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$45,095,048	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,596	$1,598	$1,215
Revenue Collected During FY 14:	$19,376,928	$2,867,651	$1,249,280
Expenditures During FY 14:	$19,644,040	$2,739,346	$1,190,005
Per Capita Revenue:	$1,975	$478	$340
Per Capita Expenditures:	$2,002	$457	$327
Operating Income (loss):	-$267,112	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	230.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$45,239,345	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,611	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Watseka City

Unit Code: 038/105/30 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$28,693,700
Equalized Assessed Valuation:	$54,848,997
Population:	5,199
Employees:	
Full Time:	28
Part Time:	72
Salaries Paid:	$1,158,681

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,928,464	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,333	$605	$440
Revenue Collected During FY 14:	$5,739,221	$5,702,258	$2,724,997
Expenditures During FY 14:	$6,485,246	$5,491,101	$2,627,902
Per Capita Revenue:	$1,104	$812	$637
Per Capita Expenditures:	$1,247	$769	$619
Revenues over (under) Expenditures:	-$746,025	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	85.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,564,439	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,070	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,736,768	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,167,469	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,190,000	$8,931,204	$2,656,302
Per Capita Debt:	$614	$1,369	$683
General Obligation Debt over EAV:	5.82%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$629,971	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$121	$1,598	$1,215
Revenue Collected During FY 14:	$1,105,962	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,726,969	$2,739,346	$1,190,005
Per Capita Revenue:	$213	$478	$340
Per Capita Expenditures:	$332	$457	$327
Operating Income (loss):	-$621,007	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	36.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$626,964	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$121	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Watson Village

Unit Code: 025/055/32 **County:** Effingham

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$395,840
Equalized Assessed Valuation:	$5,738,730
Population:	760
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$16,213

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$735,008	$332,008	$170,045
Per Capita Beginning Fund Balance:	$967	$24,836	$493
Revenue Collected During FY 14:	$204,790	$369,367	$116,057
Expenditures During FY 14:	$168,798	$363,149	$110,784
Per Capita Revenue:	$269	$93,141	$321
Per Capita Expenditures:	$222	$94,207	$304
Revenues over (under) Expenditures:	$35,992	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	457.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	$771,583	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,015	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$251,430	$123,269	$26,022
Total Unrestricted Net Assets:	$580,749	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$122,027	$609,493	$29,815
Per Capita Debt:	$161	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,102,182	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,766	$79,092	$947
Revenue Collected During FY 14:	$173,242	$321,951	$89,373
Expenditures During FY 14:	$221,014	$319,515	$97,232
Per Capita Revenue:	$228	$78,578	$229
Per Capita Expenditures:	$291	$76,774	$261
Operating Income (loss):	-$47,772	$2,436	$
Ratio of Retained Earnings to Expenditures:	929.27%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$2,053,827	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,702	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wauconda Village

Unit Code: 049/200/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,519,206
Equalized Assessed Valuation:	$339,419,166
Population:	13,823
Employees:	
Full Time:	61
Part Time:	7
Salaries Paid:	$5,393,391

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,753,333	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$344	$605	$440
Revenue Collected During FY 14:	$9,178,183	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,759,373	$5,491,101	$2,627,902
Per Capita Revenue:	$664	$812	$637
Per Capita Expenditures:	$634	$769	$619
Revenues over (under) Expenditures:	$418,810	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	41.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	$3,609,858	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$261	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,328,977	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,582,939	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$27,300,392	$8,931,204	$2,656,302
Per Capita Debt:	$1,975	$1,369	$683
General Obligation Debt over EAV:	4.33%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$43,603,960	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,154	$1,598	$1,215
Revenue Collected During FY 14:	$5,628,062	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,078,585	$2,739,346	$1,190,005
Per Capita Revenue:	$407	$478	$340
Per Capita Expenditures:	$367	$457	$327
Operating Income (loss):	$549,477	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	900.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$45,740,670	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,309	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Waukegan City

Unit Code: 049/205/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$139,028,520
Equalized Assessed Valuation:	$1,102,871,031
Population:	88,826
Employees:	
Full Time:	460
Part Time:	4
Salaries Paid:	$36,820,175

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,262,409	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$363	$513	$441
Revenue Collected During FY 14:	$77,919,255	$53,021,753	$40,071,062
Expenditures During FY 14:	$70,357,040	$50,940,085	$39,626,744
Per Capita Revenue:	$877	$1,047	$1,013
Per Capita Expenditures:	$792	$1,008	$967
Revenues over (under) Expenditures:	$7,562,215	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	58.11%	54.88%	52.77%
Ending Fund Balance for FY 14:	$40,881,707	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$460	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,874,030	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$28,173,420	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$136,144,980	$81,108,167	$55,205,755
Per Capita Debt:	$1,533	$1,521	$1,337
General Obligation Debt over EAV:	6.91%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$64,540,296	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$727	$1,355	$1,126
Revenue Collected During FY 14:	$13,257,680	$22,088,329	$13,107,976
Expenditures During FY 14:	$9,391,732	$21,127,660	$12,128,269
Per Capita Revenue:	$149	$418	$307
Per Capita Expenditures:	$106	$399	$297
Operating Income (loss):	$3,865,948	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	714.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$67,094,285	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$755	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Waverly City

Unit Code: 069/050/30 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$5,176,600
Equalized Assessed Valuation:	$11,205,902
Population:	1,307
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	$355,225

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$178,333	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$136	$605	$440
Revenue Collected During FY 14:	$413,488	$5,702,258	$2,724,997
Expenditures During FY 14:	$425,150	$5,491,101	$2,627,902
Per Capita Revenue:	$316	$812	$637
Per Capita Expenditures:	$325	$769	$619
Revenues over (under) Expenditures:	-$11,662	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	39.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	$166,671	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$128	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$420,306	$1,648,859	$607,219
Total Unrestricted Net Assets:	$76,033	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$968,998	$8,931,204	$2,656,302
Per Capita Debt:	$741	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,094,782	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,603	$1,598	$1,215
Revenue Collected During FY 14:	$1,263,337	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,025,673	$2,739,346	$1,190,005
Per Capita Revenue:	$967	$478	$340
Per Capita Expenditures:	$785	$457	$327
Operating Income (loss):	$237,664	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	227.41%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,332,446	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,785	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne Village

Unit Code: 022/110/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,369,414
Equalized Assessed Valuation:	$153,348,163
Population:	2,431
Employees:	
Full Time:	5
Part Time:	19
Salaries Paid:	$617,887

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,238,199	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$921	$605	$440
Revenue Collected During FY 14:	$1,633,808	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,642,555	$5,491,101	$2,627,902
Per Capita Revenue:	$672	$812	$637
Per Capita Expenditures:	$676	$769	$619
Revenues over (under) Expenditures:	-$8,747	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	135.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,229,452	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$917	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$495,842	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,698,793	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32 **County:** Wayne

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,594,510
Equalized Assessed Valuation:	$8,791,784
Population:	1,100
Employees:	
Full Time:	11
Part Time:	35
Salaries Paid:	$360,492

Blended Component Units

Number Submitted = 1

Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$501,212	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$456	$605	$440
Revenue Collected During FY 14:	$573,075	$5,702,258	$2,724,997
Expenditures During FY 14:	$578,825	$5,491,101	$2,627,902
Per Capita Revenue:	$521	$812	$637
Per Capita Expenditures:	$526	$769	$619
Revenues over (under) Expenditures:	-$5,750	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	85.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	$495,462	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$450	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$576,362	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$955,719	$8,931,204	$2,656,302
Per Capita Debt:	$869	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,013,911	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,740	$1,598	$1,215
Revenue Collected During FY 14:	$1,091,667	$2,867,651	$1,249,280
Expenditures During FY 14:	$965,130	$2,739,346	$1,190,005
Per Capita Revenue:	$992	$478	$340
Per Capita Expenditures:	$877	$457	$327
Operating Income (loss):	$126,537	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	325.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,140,448	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,855	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waynesville Village

Unit Code: 020/035/32 **County:** Dewitt

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $363,805

Equalized Assessed Valuation: $2,339,461

Population: 452

Employees:

Full Time:

Part Time: 14

Salaries Paid: $52,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$257,706	$332,008	$170,045
Per Capita Beginning Fund Balance:	$570	$24,836	$493
Revenue Collected During FY 14:	$102,710	$369,367	$116,057
Expenditures During FY 14:	$108,062	$363,149	$110,784
Per Capita Revenue:	$227	$93,141	$321
Per Capita Expenditures:	$239	$94,207	$304
Revenues over (under) Expenditures:	-$5,352	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	135.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	$146,668	$351,006	$180,864
Per Capita Ending Fund Balance:	$324	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,093	$123,269	$26,022
Total Unrestricted Net Assets:	$111,575	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$440,000	$609,493	$29,815
Per Capita Debt:	$973	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$218,783	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$484	$79,092	$947
Revenue Collected During FY 14:	$103,492	$321,951	$89,373
Expenditures During FY 14:	$112,373	$319,515	$97,232
Per Capita Revenue:	$229	$78,578	$229
Per Capita Expenditures:	$249	$76,774	$261
Operating Income (loss):	-$8,881	$2,436	$
Ratio of Retained Earnings to Expenditures:	280.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$315,588	$893,250	$392,538
Per Capita Ending Retained Earnings:	$698	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Weldon Village

Unit Code: 020/040/32 **County:** Dewitt

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$397,930
Equalized Assessed Valuation:	$3,586,830
Population:	435
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$47,846

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$214,195	$332,008	$170,045
Per Capita Beginning Fund Balance:	$492	$24,836	$493
Revenue Collected During FY 14:	$135,080	$369,367	$116,057
Expenditures During FY 14:	$188,059	$363,149	$110,784
Per Capita Revenue:	$311	$93,141	$321
Per Capita Expenditures:	$432	$94,207	$304
Revenues over (under) Expenditures:	-$52,979	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	100.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	$188,971	$351,006	$180,864
Per Capita Ending Fund Balance:	$434	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$67,985	$123,269	$26,022
Total Unrestricted Net Assets:	$87,760	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$103,417	$609,493	$29,815
Per Capita Debt:	$238	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$365,804	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$841	$79,092	$947
Revenue Collected During FY 14:	$98,869	$321,951	$89,373
Expenditures During FY 14:	$136,340	$319,515	$97,232
Per Capita Revenue:	$227	$78,578	$229
Per Capita Expenditures:	$313	$76,774	$261
Operating Income (loss):	-$37,471	$2,436	$
Ratio of Retained Earnings to Expenditures:	245.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$335,183	$893,250	$392,538
Per Capita Ending Retained Earnings:	$771	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32 **County:** Iroquois

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $170,275

Equalized Assessed Valuation: $1,245,409

Population: 264

Employees:

Full Time:

Part Time: 5

Salaries Paid: $14,938

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$96,876	$332,008	$170,045
Per Capita Beginning Fund Balance:	$367	$24,836	$493
Revenue Collected During FY 14:	$65,718	$369,367	$116,057
Expenditures During FY 14:	$94,808	$363,149	$110,784
Per Capita Revenue:	$249	$93,141	$321
Per Capita Expenditures:	$359	$94,207	$304
Revenues over (under) Expenditures:	-$29,090	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	68.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	$64,766	$351,006	$180,864
Per Capita Ending Fund Balance:	$245	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$64,766	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$165,000	$609,493	$29,815
Per Capita Debt:	$625	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$947	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	-$4	$79,092	$947
Revenue Collected During FY 14:	$31,047	$321,951	$89,373
Expenditures During FY 14:	$29,579	$319,515	$97,232
Per Capita Revenue:	$118	$78,578	$229
Per Capita Expenditures:	$112	$76,774	$261
Operating Income (loss):	$1,468	$2,436	$
Ratio of Retained Earnings to Expenditures:	11.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$3,541	$893,250	$392,538
Per Capita Ending Retained Earnings:	$13	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wenona City

Unit Code: 059/040/30 **County:** Marshall

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,065,003
Equalized Assessed Valuation:	$3,871,469
Population:	1,056
Employees:	
Full Time:	5
Part Time:	25
Salaries Paid:	$364,897

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,719	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$5	$605	$440
Revenue Collected During FY 14:	$1,269,327	$5,702,258	$2,724,997
Expenditures During FY 14:	$833,107	$5,491,101	$2,627,902
Per Capita Revenue:	$1,202	$812	$637
Per Capita Expenditures:	$789	$769	$619
Revenues over (under) Expenditures:	$436,220	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-5.93%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$49,382	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$47	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,907	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$126,289	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,240,000	$8,931,204	$2,656,302
Per Capita Debt:	$2,121	$1,369	$683
General Obligation Debt over EAV:	57.86%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,701,340	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,558	$1,598	$1,215
Revenue Collected During FY 14:	$370,742	$2,867,651	$1,249,280
Expenditures During FY 14:	$361,507	$2,739,346	$1,190,005
Per Capita Revenue:	$351	$478	$340
Per Capita Expenditures:	$342	$457	$327
Operating Income (loss):	$9,235	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	749.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,710,575	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,567	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wenonah Village

Unit Code: 068/095/32 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,600
Equalized Assessed Valuation:	$518,528
Population:	30
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,124	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,004	$24,836	$493
Revenue Collected During FY 14:	$11,944	$369,367	$116,057
Expenditures During FY 14:	$9,395	$363,149	$110,784
Per Capita Revenue:	$398	$93,141	$321
Per Capita Expenditures:	$313	$94,207	$304
Revenues over (under) Expenditures:	$2,549	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	347.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$32,673	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,089	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$32,556	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West Brooklyn Village

Unit Code: 052/065/32 **County:** Lee

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$329,350
Equalized Assessed Valuation:	$1,481,990
Population:	142
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$11,315

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$136,121	$332,008	$170,045
Per Capita Beginning Fund Balance:	$959	$24,836	$493
Revenue Collected During FY 14:	$78,366	$369,367	$116,057
Expenditures During FY 14:	$31,284	$363,149	$110,784
Per Capita Revenue:	$552	$93,141	$321
Per Capita Expenditures:	$220	$94,207	$304
Revenues over (under) Expenditures:	$47,082	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	585.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$183,203	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,290	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,268	$123,269	$26,022
Total Unrestricted Net Assets:	$148,935	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$356	$609,493	$29,815
Per Capita Debt:	$3	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$83,763	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$590	$79,092	$947
Revenue Collected During FY 14:	$114,397	$321,951	$89,373
Expenditures During FY 14:	$39,333	$319,515	$97,232
Per Capita Revenue:	$806	$78,578	$229
Per Capita Expenditures:	$277	$76,774	$261
Operating Income (loss):	$75,064	$2,436	$
Ratio of Retained Earnings to Expenditures:	403.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$158,827	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,119	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: West Chicago City

Unit Code: 022/115/30 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,113,653
Equalized Assessed Valuation:	$554,049,092
Population:	27,086
Employees:	
Full Time:	105
Part Time:	2
Salaries Paid:	$10,354,330

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,092,899	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$557	$513	$441
Revenue Collected During FY 14:	$18,022,959	$53,021,753	$40,071,062
Expenditures During FY 14:	$17,291,570	$50,940,085	$39,626,744
Per Capita Revenue:	$665	$1,047	$1,013
Per Capita Expenditures:	$638	$1,008	$967
Revenues over (under) Expenditures:	$731,389	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	91.56%	54.88%	52.77%
Ending Fund Balance for FY 14:	$15,832,064	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$585	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,218,725	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$12,673,884	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,920,336	$81,108,167	$55,205,755
Per Capita Debt:	$403	$1,521	$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$60,813,913	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$2,245	$1,355	$1,126
Revenue Collected During FY 14:	$12,760,666	$22,088,329	$13,107,976
Expenditures During FY 14:	$11,841,234	$21,127,660	$12,128,269
Per Capita Revenue:	$471	$418	$307
Per Capita Expenditures:	$437	$399	$297
Operating Income (loss):	$919,432	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	903.88%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$107,030,620	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$3,952	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West City Village

Unit Code: 028/065/32 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,639,000
Equalized Assessed Valuation:	$13,712,201
Population:	661
Employees:	
Full Time:	57
Part Time:	10
Salaries Paid:	$820,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,045,993	$332,008	$170,045
Per Capita Beginning Fund Balance:	$6,121	$24,836	$493
Revenue Collected During FY 14:	$2,020,756	$369,367	$116,057
Expenditures During FY 14:	$1,904,004	$363,149	$110,784
Per Capita Revenue:	$3,057	$93,141	$321
Per Capita Expenditures:	$2,880	$94,207	$304
Revenues over (under) Expenditures:	$116,752	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	221.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	$4,210,278	$351,006	$180,864
Per Capita Ending Fund Balance:	$6,370	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,900,246	$123,269	$26,022
Total Unrestricted Net Assets:	$2,310,027	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$270,672	$609,493	$29,815
Per Capita Debt:	$409	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,255,948	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,900	$79,092	$947
Revenue Collected During FY 14:	$312,207	$321,951	$89,373
Expenditures During FY 14:	$271,616	$319,515	$97,232
Per Capita Revenue:	$472	$78,578	$229
Per Capita Expenditures:	$411	$76,774	$261
Operating Income (loss):	$40,591	$2,436	$
Ratio of Retained Earnings to Expenditures:	472.13%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,282,383	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,940	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Dundee Village

Unit Code: 045/105/32 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,822,066
Equalized Assessed Valuation:	$209,496,400
Population:	7,393
Employees:	
Full Time:	54
Part Time:	55
Salaries Paid:	$4,948,247

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$29,087	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$4	$605	$440
Revenue Collected During FY 14:	$9,351,792	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,441,672	$5,491,101	$2,627,902
Per Capita Revenue:	$1,265	$812	$637
Per Capita Expenditures:	$1,142	$769	$619
Revenues over (under) Expenditures:	$910,120	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	82.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	$7,002,755	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$947	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$330,974	$1,648,859	$607,219
Total Unrestricted Net Assets:	$8,155,751	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,940,481	$8,931,204	$2,656,302
Per Capita Debt:	$1,615	$1,369	$683
General Obligation Debt over EAV:	5.27%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,159,844	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,133	$1,598	$1,215
Revenue Collected During FY 14:	$1,951,330	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,861,024	$2,739,346	$1,190,005
Per Capita Revenue:	$264	$478	$340
Per Capita Expenditures:	$387	$457	$327
Operating Income (loss):	-$909,694	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	775.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$22,190,150	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,002	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Frankfort City

Unit Code: 028/070/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,455,162
Equalized Assessed Valuation:	$48,884,953
Population:	8,182
Employees:	
Full Time:	46
Part Time:	32
Salaries Paid:	$2,706,422

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,966,297	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$607	$605	$440
Revenue Collected During FY 14:	$6,726,318	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,553,290	$5,491,101	$2,627,902
Per Capita Revenue:	$822	$812	$637
Per Capita Expenditures:	$679	$769	$619
Revenues over (under) Expenditures:	$1,173,028	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	106.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,938,565	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$726	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,141,919	$1,648,859	$607,219
Total Unrestricted Net Assets:	$2,798,086	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,830,907	$8,931,204	$2,656,302
Per Capita Debt:	$224	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,580,420	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,293	$1,598	$1,215
Revenue Collected During FY 14:	$2,004,476	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,067,058	$2,739,346	$1,190,005
Per Capita Revenue:	$245	$478	$340
Per Capita Expenditures:	$253	$457	$327
Operating Income (loss):	-$62,582	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	525.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,868,598	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,328	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Peoria City

Unit Code: 072/080/30 **County:** Peoria

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,009,343
Equalized Assessed Valuation:	$39,779,664
Population:	4,458
Employees:	
Full Time:	4
Part Time:	16
Salaries Paid:	$262,624

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,146,803	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$930	$605	$440
Revenue Collected During FY 14:	$1,790,571	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,207,388	$5,491,101	$2,627,902
Per Capita Revenue:	$402	$812	$637
Per Capita Expenditures:	$271	$769	$619
Revenues over (under) Expenditures:	$583,183	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	391.72%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,729,596	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,061	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,001,185	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,759,465	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$	$1,598	$1,215
Revenue Collected During FY 14:	$	$2,867,651	$1,249,280
Expenditures During FY 14:	$	$2,739,346	$1,190,005
Per Capita Revenue:	$	$478	$340
Per Capita Expenditures:	$	$457	$327
Operating Income (loss):	$	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	0.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West Point Village

Unit Code: 034/080/32 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$178,645
Equalized Assessed Valuation:	$446,445
Population:	178
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$13,646

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$154,236	$332,008	$170,045
Per Capita Beginning Fund Balance:	$866	$24,836	$493
Revenue Collected During FY 14:	$37,596	$369,367	$116,057
Expenditures During FY 14:	$60,401	$363,149	$110,784
Per Capita Revenue:	$211	$93,141	$321
Per Capita Expenditures:	$339	$94,207	$304
Revenues over (under) Expenditures:	-$22,805	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	217.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	$131,431	$351,006	$180,864
Per Capita Ending Fund Balance:	$738	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$131,431	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$40,026	$609,493	$29,815
Per Capita Debt:	$225	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$881,542	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,952	$79,092	$947
Revenue Collected During FY 14:	$58,476	$321,951	$89,373
Expenditures During FY 14:	$100,087	$319,515	$97,232
Per Capita Revenue:	$329	$78,578	$229
Per Capita Expenditures:	$562	$76,774	$261
Operating Income (loss):	-$41,611	$2,436	$
Ratio of Retained Earnings to Expenditures:	839.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$839,931	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,719	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32 **County:** Edwards

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$810,100
Equalized Assessed Valuation:	$3,991,780
Population:	892
Employees:	
Full Time:	4
Part Time:	20
Salaries Paid:	$169,287

Blended Component Units

Number Submitted = 1

West Salem Sanitary District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$416,724	$332,008	$170,045
Per Capita Beginning Fund Balance:	$467	$24,836	$493
Revenue Collected During FY 14:	$383,507	$369,367	$116,057
Expenditures During FY 14:	$422,290	$363,149	$110,784
Per Capita Revenue:	$430	$93,141	$321
Per Capita Expenditures:	$473	$94,207	$304
Revenues over (under) Expenditures:	-$38,783	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	93.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	$396,141	$351,006	$180,864
Per Capita Ending Fund Balance:	$444	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$116,842	$123,269	$26,022
Total Unrestricted Net Assets:	$279,299	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$268,000	$609,493	$29,815
Per Capita Debt:	$300	$180,001	$67
General Obligation Debt over EAV:	4.56%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$667,893	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$749	$79,092	$947
Revenue Collected During FY 14:	$342,281	$321,951	$89,373
Expenditures During FY 14:	$261,390	$319,515	$97,232
Per Capita Revenue:	$384	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	$80,891	$2,436	$
Ratio of Retained Earnings to Expenditures:	303.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$793,990	$893,250	$392,538
Per Capita Ending Retained Earnings:	$890	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,735,403
Equalized Assessed Valuation:	$472,727,706
Population:	16,824
Employees:	
Full Time:	110
Part Time:	11
Salaries Paid:	$7,044,684

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,591,467	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$332	$605	$440
Revenue Collected During FY 14:	$15,690,979	$5,702,258	$2,724,997
Expenditures During FY 14:	$16,851,015	$5,491,101	$2,627,902
Per Capita Revenue:	$933	$812	$637
Per Capita Expenditures:	$1,002	$769	$619
Revenues over (under) Expenditures:	-$1,160,036	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	33.09%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,575,429	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$331	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$361,722	$1,648,859	$607,219
Total Unrestricted Net Assets:	$3,393,989	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,166,694	$8,931,204	$2,656,302
Per Capita Debt:	$901	$1,369	$683
General Obligation Debt over EAV:	0.91%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$10,168,502	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$604	$1,598	$1,215
Revenue Collected During FY 14:	$6,048,063	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,985,449	$2,739,346	$1,190,005
Per Capita Revenue:	$359	$478	$340
Per Capita Expenditures:	$356	$457	$327
Operating Income (loss):	$62,614	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	170.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,231,116	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$608	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Western Springs Village

Unit Code: 016/585/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,451,736
Equalized Assessed Valuation:	$563,356,546
Population:	13,171
Employees:	
Full Time:	62
Part Time:	225
Salaries Paid:	$6,144,544

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,772,451	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$438	$605	$440
Revenue Collected During FY 14:	$12,791,664	$5,702,258	$2,724,997
Expenditures During FY 14:	$11,161,982	$5,491,101	$2,627,902
Per Capita Revenue:	$971	$812	$637
Per Capita Expenditures:	$847	$769	$619
Revenues over (under) Expenditures:	$1,629,682	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	58.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	$6,567,147	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$499	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,551,951	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,921,261	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,784,597	$8,931,204	$2,656,302
Per Capita Debt:	$1,502	$1,369	$683
General Obligation Debt over EAV:	1.16%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,153,759	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$543	$1,598	$1,215
Revenue Collected During FY 14:	$3,416,202	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,288,948	$2,739,346	$1,190,005
Per Capita Revenue:	$259	$478	$340
Per Capita Expenditures:	$250	$457	$327
Operating Income (loss):	$127,254	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	223.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$7,343,048	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$558	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Westfield Village

Unit Code: 012/025/32 **County:** Clark

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,144,100
Equalized Assessed Valuation:	$2,868,673
Population:	601
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$93,496

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$144,323	$332,008	$170,045
Per Capita Beginning Fund Balance:	$240	$24,836	$493
Revenue Collected During FY 14:	$321,770	$369,367	$116,057
Expenditures During FY 14:	$383,871	$363,149	$110,784
Per Capita Revenue:	$535	$93,141	$321
Per Capita Expenditures:	$639	$94,207	$304
Revenues over (under) Expenditures:	-$62,101	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	21.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	$82,180	$351,006	$180,864
Per Capita Ending Fund Balance:	$137	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$104,009	$123,269	$26,022
Total Unrestricted Net Assets:	-$13,311	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$231,044	$609,493	$29,815
Per Capita Debt:	$384	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$492,292	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$819	$79,092	$947
Revenue Collected During FY 14:	$102,108	$321,951	$89,373
Expenditures During FY 14:	$98,818	$319,515	$97,232
Per Capita Revenue:	$170	$78,578	$229
Per Capita Expenditures:	$164	$76,774	$261
Operating Income (loss):	$3,290	$2,436	$
Ratio of Retained Earnings to Expenditures:	501.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$495,624	$893,250	$392,538
Per Capita Ending Retained Earnings:	$825	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westmont Village

Unit Code: 022/120/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$48,773,500
Equalized Assessed Valuation:	$755,370,015
Population:	24,685
Employees:	
Full Time:	99
Part Time:	98
Salaries Paid:	$11,234,169

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,850,778	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$440	$605	$440
Revenue Collected During FY 14:	$25,458,710	$5,702,258	$2,724,997
Expenditures During FY 14:	$21,487,937	$5,491,101	$2,627,902
Per Capita Revenue:	$1,031	$812	$637
Per Capita Expenditures:	$870	$769	$619
Revenues over (under) Expenditures:	$3,970,773	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$13,121,490	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$532	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,320,834	$1,648,859	$607,219
Total Unrestricted Net Assets:	$9,273,097	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,370,713	$8,931,204	$2,656,302
Per Capita Debt:	$663	$1,369	$683
General Obligation Debt over EAV:	1.32%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$15,185,815	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$615	$1,598	$1,215
Revenue Collected During FY 14:	$6,420,238	$2,867,651	$1,249,280
Expenditures During FY 14:	$6,267,479	$2,739,346	$1,190,005
Per Capita Revenue:	$260	$478	$340
Per Capita Expenditures:	$254	$457	$327
Operating Income (loss):	$152,759	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	239.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$15,017,574	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$608	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westville Village

Unit Code: 092/105/32 **County:** Vermilion

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,842,128
Equalized Assessed Valuation:	$20,874,448
Population:	3,300
Employees:	
Full Time:	13
Part Time:	25
Salaries Paid:	$568,854

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,180	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$31	$605	$440
Revenue Collected During FY 14:	$982,919	$5,702,258	$2,724,997
Expenditures During FY 14:	$807,031	$5,491,101	$2,627,902
Per Capita Revenue:	$298	$812	$637
Per Capita Expenditures:	$245	$769	$619
Revenues over (under) Expenditures:	$175,888	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	34.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	$277,068	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$84	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,239	$1,648,859	$607,219
Total Unrestricted Net Assets:	$238,829	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$554,692	$8,931,204	$2,656,302
Per Capita Debt:	$168	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,831,020	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,161	$1,598	$1,215
Revenue Collected During FY 14:	$1,837,365	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,035,095	$2,739,346	$1,190,005
Per Capita Revenue:	$557	$478	$340
Per Capita Expenditures:	$617	$457	$327
Operating Income (loss):	-$197,730	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	178.53%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,633,290	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,101	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheaton City

Unit Code: 022/125/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$89,892,668
Equalized Assessed Valuation:	$1,840,314,850
Population:	52,894
Employees:	
Full Time:	223
Part Time:	70
Salaries Paid:	$20,070,831

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,556,834	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$464	$513	$441
Revenue Collected During FY 14:	$43,754,640	$53,021,753	$40,071,062
Expenditures During FY 14:	$37,909,471	$50,940,085	$39,626,744
Per Capita Revenue:	$827	$1,047	$1,013
Per Capita Expenditures:	$717	$1,008	$967
Revenues over (under) Expenditures:	$5,845,169	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	72.24%	54.88%	52.77%
Ending Fund Balance for FY 14:	$27,384,257	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$518	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,882,123	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$28,998,103	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$37,360,000	$81,108,167	$55,205,755
Per Capita Debt:	$706	$1,521	$1,337
General Obligation Debt over EAV:	2.03%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$50,682,299	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$958	$1,355	$1,126
Revenue Collected During FY 14:	$14,960,002	$22,088,329	$13,107,976
Expenditures During FY 14:	$16,261,875	$21,127,660	$12,128,269
Per Capita Revenue:	$283	$418	$307
Per Capita Expenditures:	$307	$399	$297
Operating Income (loss):	-$1,301,873	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	309.15%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$50,273,528	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$950	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wheeler Village

Unit Code: 040/030/32 **County:** Jasper

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $105,200

Equalized Assessed Valuation: $447,269

Population: 119

Employees:

Full Time:

Part Time: 9

Salaries Paid: $5,217

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$182,452	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,533	$24,836	$493
Revenue Collected During FY 14:	$30,870	$369,367	$116,057
Expenditures During FY 14:	$63,990	$363,149	$110,784
Per Capita Revenue:	$259	$93,141	$321
Per Capita Expenditures:	$538	$94,207	$304
Revenues over (under) Expenditures:	-$33,120	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	233.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	$149,332	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,255	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,448	$123,269	$26,022
Total Unrestricted Net Assets:	$114,884	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheeling Village

Unit Code: 016/595/32 **County:** Cook

Fiscal Year End:	12/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$81,496,736
Equalized Assessed Valuation:	$838,147,451
Population:	37,648
Employees:	
Full Time:	223
Part Time:	23
Salaries Paid:	$19,992,304

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,315,535	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$433	$513	$441
Revenue Collected During FY 14:	$35,581,027	$53,021,753	$40,071,062
Expenditures During FY 14:	$35,290,596	$50,940,085	$39,626,744
Per Capita Revenue:	$945	$1,047	$1,013
Per Capita Expenditures:	$937	$1,008	$967
Revenues over (under) Expenditures:	$290,431	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	44.34%	54.88%	52.77%
Ending Fund Balance for FY 14:	$15,648,759	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$416	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,763,227	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	-$5,426,895	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$70,715,169	$81,108,167	$55,205,755
Per Capita Debt:	$1,878	$1,521	$1,337
General Obligation Debt over EAV:	6.13%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$53,508,961	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,421	$1,355	$1,126
Revenue Collected During FY 14:	$8,135,004	$22,088,329	$13,107,976
Expenditures During FY 14:	$10,912,573	$21,127,660	$12,128,269
Per Capita Revenue:	$216	$418	$307
Per Capita Expenditures:	$290	$399	$297
Operating Income (loss):	-$2,777,569	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	481.97%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$52,595,353	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,397	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: White Ash Village

Unit Code: 100/085/32 **County:** Williamson

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1

Equalized Assessed Valuation: $20,138,020

Population: 275

Employees:

Full Time:

Part Time: 1

Salaries Paid: $2,765

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$46,761	$332,008	$170,045
Per Capita Beginning Fund Balance:	$170	$24,836	$493
Revenue Collected During FY 14:	$46,122	$369,367	$116,057
Expenditures During FY 14:	$56,723	$363,149	$110,784
Per Capita Revenue:	$168	$93,141	$321
Per Capita Expenditures:	$206	$94,207	$304
Revenues over (under) Expenditures:	-$10,601	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	63.75%	257.35%	167.68%
Ending Fund Balance for FY 14:	$36,160	$351,006	$180,864
Per Capita Ending Fund Balance:	$131	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,924	$123,269	$26,022
Total Unrestricted Net Assets:	$28,953	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$157,060	$609,493	$29,815
Per Capita Debt:	$571	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$610,336	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,219	$79,092	$947
Revenue Collected During FY 14:	$59,272	$321,951	$89,373
Expenditures During FY 14:	$62,265	$319,515	$97,232
Per Capita Revenue:	$216	$78,578	$229
Per Capita Expenditures:	$226	$76,774	$261
Operating Income (loss):	-$2,993	$2,436	$
Ratio of Retained Earnings to Expenditures:	975.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$607,343	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,209	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: White City Village

Unit Code: 056/125/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$256,300
Equalized Assessed Valuation:	$2,037,035
Population:	232
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$40,806

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$91,258	$332,008	$170,045
Per Capita Beginning Fund Balance:	$393	$24,836	$493
Revenue Collected During FY 14:	$99,223	$369,367	$116,057
Expenditures During FY 14:	$59,464	$363,149	$110,784
Per Capita Revenue:	$428	$93,141	$321
Per Capita Expenditures:	$256	$94,207	$304
Revenues over (under) Expenditures:	$39,759	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	213.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	$126,698	$351,006	$180,864
Per Capita Ending Fund Balance:	$546	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,951	$123,269	$26,022
Total Unrestricted Net Assets:	$105,290	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$212,000	$609,493	$29,815
Per Capita Debt:	$914	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$633,474	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,730	$79,092	$947
Revenue Collected During FY 14:	$114,221	$321,951	$89,373
Expenditures During FY 14:	$191,439	$319,515	$97,232
Per Capita Revenue:	$492	$78,578	$229
Per Capita Expenditures:	$825	$76,774	$261
Operating Income (loss):	-$77,218	$2,436	$
Ratio of Retained Earnings to Expenditures:	305.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$583,960	$893,250	$392,538
Per Capita Ending Retained Earnings:	$2,517	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: White Hall City

Unit Code: 031/045/30 **County:** Greene

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$6,305,500
Equalized Assessed Valuation:	$14,773,774
Population:	2,520
Employees:	
Full Time:	19
Part Time:	12
Salaries Paid:	$815,042

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$257,579	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$102	$605	$440
Revenue Collected During FY 14:	$1,030,536	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,055,429	$5,491,101	$2,627,902
Per Capita Revenue:	$409	$812	$637
Per Capita Expenditures:	$419	$769	$619
Revenues over (under) Expenditures:	-$24,893	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	22.05%	90.40%	74.76%
Ending Fund Balance for FY 14:	$232,686	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$92	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,792	$1,648,859	$607,219
Total Unrestricted Net Assets:	$176,894	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,238,360	$8,931,204	$2,656,302
Per Capita Debt:	$491	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,950,239	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,171	$1,598	$1,215
Revenue Collected During FY 14:	$2,261,000	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,044,697	$2,739,346	$1,190,005
Per Capita Revenue:	$897	$478	$340
Per Capita Expenditures:	$811	$457	$327
Operating Income (loss):	$216,303	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	154.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,166,542	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,257	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Williamsfield Village

Unit Code: 048/070/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$558,396
Equalized Assessed Valuation:	$5,211,218
Population:	610
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$93,243

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$246,873	$332,008	$170,045
Per Capita Beginning Fund Balance:	$405	$24,836	$493
Revenue Collected During FY 14:	$285,869	$369,367	$116,057
Expenditures During FY 14:	$252,135	$363,149	$110,784
Per Capita Revenue:	$469	$93,141	$321
Per Capita Expenditures:	$413	$94,207	$304
Revenues over (under) Expenditures:	$33,734	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	111.29%	257.35%	167.68%
Ending Fund Balance for FY 14:	$280,607	$351,006	$180,864
Per Capita Ending Fund Balance:	$460	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$54,000	$123,269	$26,022
Total Unrestricted Net Assets:	$226,607	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$254,476	$609,493	$29,815
Per Capita Debt:	$417	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$520,568	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$853	$79,092	$947
Revenue Collected During FY 14:	$173,110	$321,951	$89,373
Expenditures During FY 14:	$169,114	$319,515	$97,232
Per Capita Revenue:	$284	$78,578	$229
Per Capita Expenditures:	$277	$76,774	$261
Operating Income (loss):	$3,996	$2,436	$
Ratio of Retained Earnings to Expenditures:	310.18%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$524,564	$893,250	$392,538
Per Capita Ending Retained Earnings:	$860	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Williamson Village

Unit Code: 057/125/32 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1

Equalized Assessed Valuation: $1,076,180

Population: 230

Employees:

Full Time:

Part Time: 1

Salaries Paid: $2,550

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$59,691	$332,008	$170,045
Per Capita Beginning Fund Balance:	$260	$24,836	$493
Revenue Collected During FY 14:	$56,961	$369,367	$116,057
Expenditures During FY 14:	$41,171	$363,149	$110,784
Per Capita Revenue:	$248	$93,141	$321
Per Capita Expenditures:	$179	$94,207	$304
Revenues over (under) Expenditures:	$15,790	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	183.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	$75,481	$351,006	$180,864
Per Capita Ending Fund Balance:	$328	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,452	$123,269	$26,022
Total Unrestricted Net Assets:	$70,029	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Williamsville Village

Unit Code: 083/130/32 **County:** Sangamon

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,309,638
Equalized Assessed Valuation:	$26,035,265
Population:	1,476
Employees:	
Full Time:	12
Part Time:	7
Salaries Paid:	$580,540

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$101,716	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$69	$605	$440
Revenue Collected During FY 14:	$3,344,719	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,211,028	$5,491,101	$2,627,902
Per Capita Revenue:	$2,266	$812	$637
Per Capita Expenditures:	$820	$769	$619
Revenues over (under) Expenditures:	$2,133,691	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	181.70%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,200,407	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,491	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,116	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$1,000,376	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,756,130	$8,931,204	$2,656,302
Per Capita Debt:	$2,545	$1,369	$683
General Obligation Debt over EAV:	12.06%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,763,030	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$2,549	$1,598	$1,215
Revenue Collected During FY 14:	$1,611,610	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,776,378	$2,739,346	$1,190,005
Per Capita Revenue:	$1,092	$478	$340
Per Capita Expenditures:	$1,204	$457	$327
Operating Income (loss):	-$164,768	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	272.92%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,848,058	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,285	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32 **County:** Perry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,432,446
Equalized Assessed Valuation:	$2,241,585
Population:	694
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$88,443

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$171,663	$332,008	$170,045
Per Capita Beginning Fund Balance:	$247	$24,836	$493
Revenue Collected During FY 14:	$252,315	$369,367	$116,057
Expenditures During FY 14:	$203,409	$363,149	$110,784
Per Capita Revenue:	$364	$93,141	$321
Per Capita Expenditures:	$293	$94,207	$304
Revenues over (under) Expenditures:	$48,906	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	95.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,569	$351,006	$180,864
Per Capita Ending Fund Balance:	$279	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,732	$123,269	$26,022
Total Unrestricted Net Assets:	$175,837	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,701	$609,493	$29,815
Per Capita Debt:	$7	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$459,844	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$663	$79,092	$947
Revenue Collected During FY 14:	$175,213	$321,951	$89,373
Expenditures During FY 14:	$203,198	$319,515	$97,232
Per Capita Revenue:	$252	$78,578	$229
Per Capita Expenditures:	$293	$76,774	$261
Operating Income (loss):	-$27,985	$2,436	$
Ratio of Retained Earnings to Expenditures:	225.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$458,859	$893,250	$392,538
Per Capita Ending Retained Earnings:	$661	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willow Hill Village

Unit Code: 040/035/32 **County:** Jasper

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$141,694
Equalized Assessed Valuation:	$915,797
Population:	230
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$17,775

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$279,598	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,216	$24,836	$493
Revenue Collected During FY 14:	$68,380	$369,367	$116,057
Expenditures During FY 14:	$74,781	$363,149	$110,784
Per Capita Revenue:	$297	$93,141	$321
Per Capita Expenditures:	$325	$94,207	$304
Revenues over (under) Expenditures:	-$6,401	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	373.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	$279,347	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,215	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,675	$123,269	$26,022
Total Unrestricted Net Assets:	$251,672	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$152,000	$609,493	$29,815
Per Capita Debt:	$661	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,110,962	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$4,830	$79,092	$947
Revenue Collected During FY 14:	$60,535	$321,951	$89,373
Expenditures During FY 14:	$84,538	$319,515	$97,232
Per Capita Revenue:	$263	$78,578	$229
Per Capita Expenditures:	$368	$76,774	$261
Operating Income (loss):	-$24,003	$2,436	$
Ratio of Retained Earnings to Expenditures:	1285.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,086,959	$893,250	$392,538
Per Capita Ending Retained Earnings:	$4,726	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Willow Springs Village

Unit Code: 016/600/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,234,281
Equalized Assessed Valuation:	$165,827,822
Population:	5,524
Employees:	
Full Time:	26
Part Time:	87
Salaries Paid:	$1,992,621

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,608,066	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$472	$605	$440
Revenue Collected During FY 14:	$5,980,036	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,865,118	$5,491,101	$2,627,902
Per Capita Revenue:	$1,083	$812	$637
Per Capita Expenditures:	$1,062	$769	$619
Revenues over (under) Expenditures:	$114,918	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	40.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,379,641	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$431	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,991,245	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$15,692,499	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,966,150	$8,931,204	$2,656,302
Per Capita Debt:	$3,433	$1,369	$683
General Obligation Debt over EAV:	6.05%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,659,110	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$481	$1,598	$1,215
Revenue Collected During FY 14:	$536,064	$2,867,651	$1,249,280
Expenditures During FY 14:	$239,347	$2,739,346	$1,190,005
Per Capita Revenue:	$97	$478	$340
Per Capita Expenditures:	$43	$457	$327
Operating Income (loss):	$296,717	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	1187.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,842,693	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$515	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Willowbrook Village

Unit Code: 022/130/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$31,803,133
Equalized Assessed Valuation:	$375,109,630
Population:	8,540
Employees:	
Full Time:	37
Part Time:	19
Salaries Paid:	$3,312,781

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,035,163	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$473	$605	$440
Revenue Collected During FY 14:	$9,475,855	$5,702,258	$2,724,997
Expenditures During FY 14:	$8,307,856	$5,491,101	$2,627,902
Per Capita Revenue:	$1,110	$812	$637
Per Capita Expenditures:	$973	$769	$619
Revenues over (under) Expenditures:	$1,167,999	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	61.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	$5,133,984	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$601	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$542,007	$1,648,859	$607,219
Total Unrestricted Net Assets:	$5,661,970	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,289,528	$8,931,204	$2,656,302
Per Capita Debt:	$268	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,726,106	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$553	$1,598	$1,215
Revenue Collected During FY 14:	$2,979,214	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,707,392	$2,739,346	$1,190,005
Per Capita Revenue:	$349	$478	$340
Per Capita Expenditures:	$317	$457	$327
Operating Income (loss):	$271,822	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	182.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,946,550	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$579	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wilmette Village

Unit Code: 016/605/32 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$69,846,225
Equalized Assessed Valuation:	$1,560,585,761
Population:	27,087
Employees:	
Full Time:	217
Part Time:	64
Salaries Paid:	$18,948,465

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,528,441	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$315	$513	$441
Revenue Collected During FY 14:	$34,373,914	$53,021,753	$40,071,062
Expenditures During FY 14:	$33,196,624	$50,940,085	$39,626,744
Per Capita Revenue:	$1,269	$1,047	$1,013
Per Capita Expenditures:	$1,226	$1,008	$967
Revenues over (under) Expenditures:	$1,177,290	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	32.07%	54.88%	52.77%
Ending Fund Balance for FY 14:	$10,645,731	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$393	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$749,557	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$4,888,765	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$96,737,632	$81,108,167	$55,205,755
Per Capita Debt:	$3,571	$1,521	$1,337
General Obligation Debt over EAV:	5.62%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$50,148,883	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$1,851	$1,355	$1,126
Revenue Collected During FY 14:	$12,197,650	$22,088,329	$13,107,976
Expenditures During FY 14:	$10,283,981	$21,127,660	$12,128,269
Per Capita Revenue:	$450	$418	$307
Per Capita Expenditures:	$380	$399	$297
Operating Income (loss):	$1,913,669	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	496.98%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$51,109,770	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$1,887	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wilmington City

Unit Code: 099/120/30 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$20,200,949
Equalized Assessed Valuation:	$129,676,852
Population:	6,212
Employees:	
Full Time:	49
Part Time:	23
Salaries Paid:	$2,391,255

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,058,505	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$170	$605	$440
Revenue Collected During FY 14:	$4,102,126	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,787,043	$5,491,101	$2,627,902
Per Capita Revenue:	$660	$812	$637
Per Capita Expenditures:	$771	$769	$619
Revenues over (under) Expenditures:	-$684,917	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	12.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	$574,738	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$93	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$338,262	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,451,772	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,095,028	$8,931,204	$2,656,302
Per Capita Debt:	$2,108	$1,369	$683
General Obligation Debt over EAV:	9.01%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,019,400	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,452	$1,598	$1,215
Revenue Collected During FY 14:	$2,948,306	$2,867,651	$1,249,280
Expenditures During FY 14:	$3,075,606	$2,739,346	$1,190,005
Per Capita Revenue:	$475	$478	$340
Per Capita Expenditures:	$495	$457	$327
Operating Income (loss):	-$127,300	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	328.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,116,470	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,629	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wilsonville Village

Unit Code: 056/130/32 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$350,000
Equalized Assessed Valuation:	$2,510,906
Population:	580
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$42,241

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$279,406	$332,008	$170,045
Per Capita Beginning Fund Balance:	$482	$24,836	$493
Revenue Collected During FY 14:	$132,629	$369,367	$116,057
Expenditures During FY 14:	$150,927	$363,149	$110,784
Per Capita Revenue:	$229	$93,141	$321
Per Capita Expenditures:	$260	$94,207	$304
Revenues over (under) Expenditures:	-$18,298	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	173.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	$262,029	$351,006	$180,864
Per Capita Ending Fund Balance:	$452	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,386	$123,269	$26,022
Total Unrestricted Net Assets:	$167,643	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,190,796	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,053	$79,092	$947
Revenue Collected During FY 14:	$116,521	$321,951	$89,373
Expenditures During FY 14:	$155,416	$319,515	$97,232
Per Capita Revenue:	$201	$78,578	$229
Per Capita Expenditures:	$268	$76,774	$261
Operating Income (loss):	-$38,895	$2,436	$
Ratio of Retained Earnings to Expenditures:	740.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,150,980	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,984	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winchester City

Unit Code: 085/040/30 **County:** Scott

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,592,700
Equalized Assessed Valuation:	$13,336,366
Population:	1,568
Employees:	
Full Time:	10
Part Time:	61
Salaries Paid:	$535,742

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$630,276	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$402	$605	$440
Revenue Collected During FY 14:	$867,704	$5,702,258	$2,724,997
Expenditures During FY 14:	$818,278	$5,491,101	$2,627,902
Per Capita Revenue:	$553	$812	$637
Per Capita Expenditures:	$522	$769	$619
Revenues over (under) Expenditures:	$49,426	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	83.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	$679,702	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$433	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$366,145	$1,648,859	$607,219
Total Unrestricted Net Assets:	$313,557	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,241,875	$8,931,204	$2,656,302
Per Capita Debt:	$2,068	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,080,125	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,964	$1,598	$1,215
Revenue Collected During FY 14:	$1,477,726	$2,867,651	$1,249,280
Expenditures During FY 14:	$1,420,680	$2,739,346	$1,190,005
Per Capita Revenue:	$942	$478	$340
Per Capita Expenditures:	$906	$457	$327
Operating Income (loss):	$57,046	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	220.82%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$3,137,171	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,001	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30 **County:** Shelby

Fiscal Year End:	4/30/2014
Accounting Method:	Combination
Appropriation or Budget:	$1,234,250
Equalized Assessed Valuation:	$8,767,425
Population:	1,125
Employees:	
Full Time:	5
Part Time:	30
Salaries Paid:	$226,389

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$243,537	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$216	$605	$440
Revenue Collected During FY 14:	$442,054	$5,702,258	$2,724,997
Expenditures During FY 14:	$446,297	$5,491,101	$2,627,902
Per Capita Revenue:	$393	$812	$637
Per Capita Expenditures:	$397	$769	$619
Revenues over (under) Expenditures:	-$4,243	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	63.40%	90.40%	74.76%
Ending Fund Balance for FY 14:	$282,942	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$252	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$111,906	$1,648,859	$607,219
Total Unrestricted Net Assets:	$208,671	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,593	$8,931,204	$2,656,302
Per Capita Debt:	$28	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$655,329	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$583	$1,598	$1,215
Revenue Collected During FY 14:	$321,028	$2,867,651	$1,249,280
Expenditures During FY 14:	$232,516	$2,739,346	$1,190,005
Per Capita Revenue:	$285	$478	$340
Per Capita Expenditures:	$207	$457	$327
Operating Income (loss):	$88,512	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	301.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$700,417	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$623	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32 **County:** Mercer

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$552,992
Equalized Assessed Valuation:	$6,550,982
Population:	748
Employees:	
Full Time:	1
Part Time:	19
Salaries Paid:	$79,164

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$185,719	$332,008	$170,045
Per Capita Beginning Fund Balance:	$248	$24,836	$493
Revenue Collected During FY 14:	$222,671	$369,367	$116,057
Expenditures During FY 14:	$186,328	$363,149	$110,784
Per Capita Revenue:	$298	$93,141	$321
Per Capita Expenditures:	$249	$94,207	$304
Revenues over (under) Expenditures:	$36,343	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	103.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,188	$351,006	$180,864
Per Capita Ending Fund Balance:	$258	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93,834	$123,269	$26,022
Total Unrestricted Net Assets:	$99,354	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$71,986	$609,493	$29,815
Per Capita Debt:	$96	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$235,069	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$314	$79,092	$947
Revenue Collected During FY 14:	$64,131	$321,951	$89,373
Expenditures During FY 14:	$51,715	$319,515	$97,232
Per Capita Revenue:	$86	$78,578	$229
Per Capita Expenditures:	$69	$76,774	$261
Operating Income (loss):	$12,416	$2,436	$
Ratio of Retained Earnings to Expenditures:	534.39%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$276,359	$893,250	$392,538
Per Capita Ending Retained Earnings:	$369	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,759,500
Equalized Assessed Valuation:	$305,119,742
Population:	9,492
Employees:	
Full Time:	33
Part Time:	5
Salaries Paid:	$2,893,601

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,265,105	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$239	$605	$440
Revenue Collected During FY 14:	$5,547,451	$5,702,258	$2,724,997
Expenditures During FY 14:	$4,922,639	$5,491,101	$2,627,902
Per Capita Revenue:	$584	$812	$637
Per Capita Expenditures:	$519	$769	$619
Revenues over (under) Expenditures:	$624,812	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	47.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$2,340,814	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$247	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$563,019	$1,648,859	$607,219
Total Unrestricted Net Assets:	$1,668,976	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,731,897	$8,931,204	$2,656,302
Per Capita Debt:	$1,025	$1,369	$683
General Obligation Debt over EAV:	0.11%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,771,122	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$924	$1,598	$1,215
Revenue Collected During FY 14:	$6,398,439	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,508,838	$2,739,346	$1,190,005
Per Capita Revenue:	$674	$478	$340
Per Capita Expenditures:	$475	$457	$327
Operating Income (loss):	$1,889,601	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	236.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$10,671,337	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,124	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winnebago Village

Unit Code: 101/055/32 **County:** Winnebago

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,268,468
Equalized Assessed Valuation:	$45,678,728
Population:	3,101
Employees:	
Full Time:	13
Part Time:	17
Salaries Paid:	$700,429

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,191,206	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$384	$605	$440
Revenue Collected During FY 14:	$1,532,334	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,650,452	$5,491,101	$2,627,902
Per Capita Revenue:	$494	$812	$637
Per Capita Expenditures:	$532	$769	$619
Revenues over (under) Expenditures:	-$118,118	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	52.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	$873,088	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$282	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$546,445	$1,648,859	$607,219
Total Unrestricted Net Assets:	$601,572	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,787,463	$8,931,204	$2,656,302
Per Capita Debt:	$576	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,073,041	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$346	$1,598	$1,215
Revenue Collected During FY 14:	$1,256,889	$2,867,651	$1,249,280
Expenditures During FY 14:	$805,138	$2,739,346	$1,190,005
Per Capita Revenue:	$405	$478	$340
Per Capita Expenditures:	$260	$457	$327
Operating Income (loss):	$451,751	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	214.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,724,792	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$556	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winnetka Village

Unit Code: 016/610/32 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $56,593,333

Equalized Assessed Valuation: $1,224,202,737

Population: 12,422

Employees:

Full Time: 151

Part Time: 11

Salaries Paid: $15,292,029

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,537,739	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$1,492	$605	$440
Revenue Collected During FY 14:	$23,769,935	$5,702,258	$2,724,997
Expenditures During FY 14:	$22,441,432	$5,491,101	$2,627,902
Per Capita Revenue:	$1,914	$812	$637
Per Capita Expenditures:	$1,807	$769	$619
Revenues over (under) Expenditures:	$1,328,503	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	90.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	$20,212,556	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$1,627	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,131,857	$1,648,859	$607,219
Total Unrestricted Net Assets:	$20,470,416	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,358,024	$8,931,204	$2,656,302
Per Capita Debt:	$1,719	$1,369	$683
General Obligation Debt over EAV:	1.35%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$52,858,454	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$4,255	$1,598	$1,215
Revenue Collected During FY 14:	$22,472,697	$2,867,651	$1,249,280
Expenditures During FY 14:	$21,918,501	$2,739,346	$1,190,005
Per Capita Revenue:	$1,809	$478	$340
Per Capita Expenditures:	$1,764	$457	$327
Operating Income (loss):	$554,196	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	240.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$52,670,254	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$4,240	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32 **County:** Stephenson

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,251,802
Equalized Assessed Valuation:	$2,479,574
Population:	345
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$45,847

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$407,176	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,180	$24,836	$493
Revenue Collected During FY 14:	$127,205	$369,367	$116,057
Expenditures During FY 14:	$165,467	$363,149	$110,784
Per Capita Revenue:	$369	$93,141	$321
Per Capita Expenditures:	$480	$94,207	$304
Revenues over (under) Expenditures:	-$38,262	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	222.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	$368,914	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,069	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$730,959	$123,269	$26,022
Total Unrestricted Net Assets:	$15,136	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$739,969	$609,493	$29,815
Per Capita Debt:	$2,145	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$818,597	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$2,373	$79,092	$947
Revenue Collected During FY 14:	$72,442	$321,951	$89,373
Expenditures During FY 14:	$92,325	$319,515	$97,232
Per Capita Revenue:	$210	$78,578	$229
Per Capita Expenditures:	$268	$76,774	$261
Operating Income (loss):	-$19,883	$2,436	$
Ratio of Retained Earnings to Expenditures:	1152.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,064,482	$893,250	$392,538
Per Capita Ending Retained Earnings:	$3,085	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winthrop Harbor Village

Unit Code: 049/210/32 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,617,889
Equalized Assessed Valuation:	$113,364,158
Population:	6,700
Employees:	
Full Time:	31
Part Time:	80
Salaries Paid:	$2,658,011

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,123,909	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$168	$605	$440
Revenue Collected During FY 14:	$5,178,300	$5,702,258	$2,724,997
Expenditures During FY 14:	$5,771,921	$5,491,101	$2,627,902
Per Capita Revenue:	$773	$812	$637
Per Capita Expenditures:	$861	$769	$619
Revenues over (under) Expenditures:	-$593,621	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	22.28%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,285,961	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$192	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$402,309	$1,648,859	$607,219
Total Unrestricted Net Assets:	$883,652	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,574,853	$8,931,204	$2,656,302
Per Capita Debt:	$235	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,074,525	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$310	$1,598	$1,215
Revenue Collected During FY 14:	$687,170	$2,867,651	$1,249,280
Expenditures During FY 14:	$684,758	$2,739,346	$1,190,005
Per Capita Revenue:	$103	$478	$340
Per Capita Expenditures:	$102	$457	$327
Operating Income (loss):	$2,412	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	303.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$2,076,937	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$310	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30 **County:** Montgomery

Fiscal Year End: 4/15/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,366,000

Equalized Assessed Valuation: $4,081,043

Population: 903

Employees:

Full Time: 3

Part Time: 4

Salaries Paid: $128,494

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$116,062	$332,008	$170,045
Per Capita Beginning Fund Balance:	$129	$24,836	$493
Revenue Collected During FY 14:	$306,687	$369,367	$116,057
Expenditures During FY 14:	$276,177	$363,149	$110,784
Per Capita Revenue:	$340	$93,141	$321
Per Capita Expenditures:	$306	$94,207	$304
Revenues over (under) Expenditures:	$30,510	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	44.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	$123,648	$351,006	$180,864
Per Capita Ending Fund Balance:	$137	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,343	$123,269	$26,022
Total Unrestricted Net Assets:	$74,305	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$881,182	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$976	$79,092	$947
Revenue Collected During FY 14:	$317,599	$321,951	$89,373
Expenditures During FY 14:	$308,094	$319,515	$97,232
Per Capita Revenue:	$352	$78,578	$229
Per Capita Expenditures:	$341	$76,774	$261
Operating Income (loss):	$9,505	$2,436	$
Ratio of Retained Earnings to Expenditures:	296.54%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$913,611	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,012	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wonder Lake Village

Unit Code: 063/107/32 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,324,000
Equalized Assessed Valuation:	$70,840,192
Population:	3,971
Employees:	
Full Time:	1
Part Time:	35
Salaries Paid:	$307,312

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$789,606	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$199	$605	$440
Revenue Collected During FY 14:	$1,250,876	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,339,984	$5,491,101	$2,627,902
Per Capita Revenue:	$315	$812	$637
Per Capita Expenditures:	$337	$769	$619
Revenues over (under) Expenditures:	-$89,108	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	53.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	$719,672	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$181	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$499,429	$1,648,859	$607,219
Total Unrestricted Net Assets:	$461,459	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,911,294	$8,931,204	$2,656,302
Per Capita Debt:	$1,740	$1,369	$683
General Obligation Debt over EAV:	5.99%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,207,583	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$304	$1,598	$1,215
Revenue Collected During FY 14:	$919,485	$2,867,651	$1,249,280
Expenditures During FY 14:	$661,809	$2,739,346	$1,190,005
Per Capita Revenue:	$232	$478	$340
Per Capita Expenditures:	$167	$457	$327
Operating Income (loss):	$257,676	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	236.76%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,566,876	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$395	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wood Dale City

Unit Code: 022/140/30 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$49,781,699
Equalized Assessed Valuation:	$493,770,844
Population:	13,969
Employees:	
Full Time:	99
Part Time:	40
Salaries Paid:	$7,782,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,086,440	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$937	$605	$440
Revenue Collected During FY 14:	$13,297,148	$5,702,258	$2,724,997
Expenditures During FY 14:	$12,224,211	$5,491,101	$2,627,902
Per Capita Revenue:	$952	$812	$637
Per Capita Expenditures:	$875	$769	$619
Revenues over (under) Expenditures:	$1,072,937	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	92.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	$11,293,074	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$808	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$2,397,448	$35,498	$
Total Unreserved Funds:	$8,895,626	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,648,859	$607,219
Total Unrestricted Net Assets:	$	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,966,326	$8,931,204	$2,656,302
Per Capita Debt:	$1,143	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$24,300,762	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,740	$1,598	$1,215
Revenue Collected During FY 14:	$7,903,023	$2,867,651	$1,249,280
Expenditures During FY 14:	$8,291,317	$2,739,346	$1,190,005
Per Capita Revenue:	$566	$478	$340
Per Capita Expenditures:	$594	$457	$327
Operating Income (loss):	-$388,294	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	288.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$23,930,773	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,713	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wood River City

Unit Code: 057/130/30 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $23,710,932

Equalized Assessed Valuation: $117,288,987

Population: 10,657

Employees:

Full Time: 67

Part Time: 125

Salaries Paid: $4,932,228

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,309,229	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$592	$605	$440
Revenue Collected During FY 14:	$10,196,037	$5,702,258	$2,724,997
Expenditures During FY 14:	$10,975,132	$5,491,101	$2,627,902
Per Capita Revenue:	$957	$812	$637
Per Capita Expenditures:	$1,030	$769	$619
Revenues over (under) Expenditures:	-$779,095	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,672,198	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$438	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,129,310	$1,648,859	$607,219
Total Unrestricted Net Assets:	$6,452,743	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,130,757	$8,931,204	$2,656,302
Per Capita Debt:	$857	$1,369	$683
General Obligation Debt over EAV:	0.19%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$21,127,379	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,982	$1,598	$1,215
Revenue Collected During FY 14:	$6,609,278	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,401,244	$2,739,346	$1,190,005
Per Capita Revenue:	$620	$478	$340
Per Capita Expenditures:	$413	$457	$327
Operating Income (loss):	$2,208,034	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	531.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$23,397,895	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$2,196	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodhull Village

Unit Code: 037/080/32 **County:** Henry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$821,000
Equalized Assessed Valuation:	$12,239,573
Population:	811
Employees:	
Full Time:	3
Part Time:	18
Salaries Paid:	$190,593

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$270,000	$332,008	$170,045
Per Capita Beginning Fund Balance:	$333	$24,836	$493
Revenue Collected During FY 14:	$478,030	$369,367	$116,057
Expenditures During FY 14:	$397,952	$363,149	$110,784
Per Capita Revenue:	$589	$93,141	$321
Per Capita Expenditures:	$491	$94,207	$304
Revenues over (under) Expenditures:	$80,078	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	70.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	$280,512	$351,006	$180,864
Per Capita Ending Fund Balance:	$346	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,574	$123,269	$26,022
Total Unrestricted Net Assets:	$185,938	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$230,081	$609,493	$29,815
Per Capita Debt:	$284	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$351,322	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$433	$79,092	$947
Revenue Collected During FY 14:	$232,992	$321,951	$89,373
Expenditures During FY 14:	$247,445	$319,515	$97,232
Per Capita Revenue:	$287	$78,578	$229
Per Capita Expenditures:	$305	$76,774	$261
Operating Income (loss):	-$14,453	$2,436	$
Ratio of Retained Earnings to Expenditures:	164.25%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$406,435	$893,250	$392,538
Per Capita Ending Retained Earnings:	$501	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodland Village

Unit Code: 038/115/32 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$502,800
Equalized Assessed Valuation:	$1,727,039
Population:	324
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$19,834

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,175	$332,008	$170,045
Per Capita Beginning Fund Balance:	$538	$24,836	$493
Revenue Collected During FY 14:	$92,474	$369,367	$116,057
Expenditures During FY 14:	$73,462	$363,149	$110,784
Per Capita Revenue:	$285	$93,141	$321
Per Capita Expenditures:	$227	$94,207	$304
Revenues over (under) Expenditures:	$19,012	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	263.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	$193,545	$351,006	$180,864
Per Capita Ending Fund Balance:	$597	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,864	$123,269	$26,022
Total Unrestricted Net Assets:	$168,681	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$423	$609,493	$29,815
Per Capita Debt:	$1	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,088	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$37	$79,092	$947
Revenue Collected During FY 14:	$44,314	$321,951	$89,373
Expenditures During FY 14:	$43,552	$319,515	$97,232
Per Capita Revenue:	$137	$78,578	$229
Per Capita Expenditures:	$134	$76,774	$261
Operating Income (loss):	$762	$2,436	$
Ratio of Retained Earnings to Expenditures:	28.68%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$12,492	$893,250	$392,538
Per Capita Ending Retained Earnings:	$39	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Woodlawn Village

Unit Code: 041/050/32 **County:** Jefferson

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,177,301

Equalized Assessed Valuation: $3,615,014

Population: 6,930

Employees:

Full Time: 8

Part Time:

Salaries Paid: $289,064

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,314	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$10	$605	$440
Revenue Collected During FY 14:	$202,880	$5,702,258	$2,724,997
Expenditures During FY 14:	$191,515	$5,491,101	$2,627,902
Per Capita Revenue:	$29	$812	$637
Per Capita Expenditures:	$28	$769	$619
Revenues over (under) Expenditures:	$11,365	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	42.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	$81,679	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$12	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,462	$1,648,859	$607,219
Total Unrestricted Net Assets:	$58,217	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,389,768	$8,931,204	$2,656,302
Per Capita Debt:	$201	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,066,553	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$298	$1,598	$1,215
Revenue Collected During FY 14:	$650,671	$2,867,651	$1,249,280
Expenditures During FY 14:	$785,786	$2,739,346	$1,190,005
Per Capita Revenue:	$94	$478	$340
Per Capita Expenditures:	$113	$457	$327
Operating Income (loss):	-$135,115	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	245.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$1,931,438	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$279	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Woodridge Village

Unit Code: 022/145/32 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,894,150
Equalized Assessed Valuation:	$1,013,404,816
Population:	32,971
Employees:	
Full Time:	119
Part Time:	6
Salaries Paid:	$11,075,477

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,963,264	$24,375,315	$19,593,903
Per Capita Beginning Fund Balance:	$878	$513	$441
Revenue Collected During FY 14:	$22,719,255	$53,021,753	$40,071,062
Expenditures During FY 14:	$21,930,827	$50,940,085	$39,626,744
Per Capita Revenue:	$689	$1,047	$1,013
Per Capita Expenditures:	$665	$1,008	$967
Revenues over (under) Expenditures:	$788,428	$2,081,667	$1,510,794
Ratio of Fund Balance to Expenditures:	131.77%	54.88%	52.77%
Ending Fund Balance for FY 14:	$28,898,105	$24,607,069	$19,386,042
Per Capita Ending Fund Balance:	$876	$516	$439

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$66,708	$
Total Unreserved Funds:	$	$83,185	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,221,300	$10,485,771	$7,728,378
Total Unrestricted Net Assets:	$31,204,216	$2,646,418	$7,478,443

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,706,296	$81,108,167	$55,205,755
Per Capita Debt:	$719	$1,521	$1,337
General Obligation Debt over EAV:	2.02%	4.94%	3.84%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$24,991,956	$69,970,595	$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	$758	$1,355	$1,126
Revenue Collected During FY 14:	$8,574,444	$22,088,329	$13,107,976
Expenditures During FY 14:	$9,419,608	$21,127,660	$12,128,269
Per Capita Revenue:	$260	$418	$307
Per Capita Expenditures:	$286	$399	$297
Operating Income (loss):	-$845,164	$960,670	$504,828
Ratio of Retained Earnings to Expenditures:	256.64%	441.53%	357.73%
Ending Retained Earnings for FY 14:	$24,174,475	$71,562,524	$50,177,303
Per Capita Ending Retained Earnings:	$733	$1,392	$1,191

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodson Village

Unit Code: 069/055/32 **County:** Morgan

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$799,125
Equalized Assessed Valuation:	$4,169,011
Population:	510
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$60,108

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$412,295	$332,008	$170,045
Per Capita Beginning Fund Balance:	$808	$24,836	$493
Revenue Collected During FY 14:	$176,594	$369,367	$116,057
Expenditures During FY 14:	$358,395	$363,149	$110,784
Per Capita Revenue:	$346	$93,141	$321
Per Capita Expenditures:	$703	$94,207	$304
Revenues over (under) Expenditures:	-$181,801	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	69.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	$248,967	$351,006	$180,864
Per Capita Ending Fund Balance:	$488	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,523	$123,269	$26,022
Total Unrestricted Net Assets:	$275,400	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$515,581	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,011	$79,092	$947
Revenue Collected During FY 14:	$55,581	$321,951	$89,373
Expenditures During FY 14:	$60,164	$319,515	$97,232
Per Capita Revenue:	$109	$78,578	$229
Per Capita Expenditures:	$118	$76,774	$261
Operating Income (loss):	-$4,583	$2,436	$
Ratio of Retained Earnings to Expenditures:	818.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$492,525	$893,250	$392,538
Per Capita Ending Retained Earnings:	$966	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Woodstock City

Unit Code: 063/115/30 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$31,848,500
Equalized Assessed Valuation:	$439,805,805
Population:	24,658
Employees:	
Full Time:	137
Part Time:	149
Salaries Paid:	$10,298,271

Blended Component Units

Number Submitted = 1

Woodstock Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,698,977	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$353	$605	$440
Revenue Collected During FY 14:	$18,167,133	$5,702,258	$2,724,997
Expenditures During FY 14:	$17,342,617	$5,491,101	$2,627,902
Per Capita Revenue:	$737	$812	$637
Per Capita Expenditures:	$703	$769	$619
Revenues over (under) Expenditures:	$824,516	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	50.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	$8,770,661	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$356	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,892,263	$1,648,859	$607,219
Total Unrestricted Net Assets:	$4,920,191	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,009,704	$8,931,204	$2,656,302
Per Capita Debt:	$893	$1,369	$683
General Obligation Debt over EAV:	0.74%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$37,751,921	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$1,531	$1,598	$1,215
Revenue Collected During FY 14:	$4,912,353	$2,867,651	$1,249,280
Expenditures During FY 14:	$4,906,190	$2,739,346	$1,190,005
Per Capita Revenue:	$199	$478	$340
Per Capita Expenditures:	$199	$457	$327
Operating Income (loss):	$6,163	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	756.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$37,121,079	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$1,505	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,361,499

Equalized Assessed Valuation: $13,013,059

Population: 1,044

Employees:

Full Time: 4

Part Time: 3

Salaries Paid: $203,093

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$208,851	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$200	$605	$440
Revenue Collected During FY 14:	$539,084	$5,702,258	$2,724,997
Expenditures During FY 14:	$564,261	$5,491,101	$2,627,902
Per Capita Revenue:	$516	$812	$637
Per Capita Expenditures:	$540	$769	$619
Revenues over (under) Expenditures:	-$25,177	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	32.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	$183,674	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$176	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$59,508	$1,648,859	$607,219
Total Unrestricted Net Assets:	$124,166	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,030,954	$8,931,204	$2,656,302
Per Capita Debt:	$988	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$764,381	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$732	$1,598	$1,215
Revenue Collected During FY 14:	$510,994	$2,867,651	$1,249,280
Expenditures During FY 14:	$349,788	$2,739,346	$1,190,005
Per Capita Revenue:	$489	$478	$340
Per Capita Expenditures:	$335	$457	$327
Operating Income (loss):	$161,206	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	264.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$925,587	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$887	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Worth Village

Unit Code: 016/615/32 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,433,273
Equalized Assessed Valuation:	$147,429,661
Population:	10,846
Employees:	
Full Time:	32
Part Time:	42
Salaries Paid:	$3,521,457

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$805,140	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$74	$605	$440
Revenue Collected During FY 14:	$9,824,453	$5,702,258	$2,724,997
Expenditures During FY 14:	$9,480,184	$5,491,101	$2,627,902
Per Capita Revenue:	$906	$812	$637
Per Capita Expenditures:	$874	$769	$619
Revenues over (under) Expenditures:	$344,269	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	12.19%	90.40%	74.76%
Ending Fund Balance for FY 14:	$1,156,019	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$107	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$284,643	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$455,882	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,551,403	$8,931,204	$2,656,302
Per Capita Debt:	$788	$1,369	$683
General Obligation Debt over EAV:	0.67%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,236,138	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$391	$1,598	$1,215
Revenue Collected During FY 14:	$2,597,183	$2,867,651	$1,249,280
Expenditures During FY 14:	$2,435,115	$2,739,346	$1,190,005
Per Capita Revenue:	$239	$478	$340
Per Capita Expenditures:	$225	$457	$327
Operating Income (loss):	$162,068	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	180.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,398,210	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$406	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wyanet Village

Unit Code: 006/120/32 **County:** Bureau

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$988,896
Equalized Assessed Valuation:	$7,453,441
Population:	991
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$127,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$390,673	$332,008	$170,045
Per Capita Beginning Fund Balance:	$394	$24,836	$493
Revenue Collected During FY 14:	$462,406	$369,367	$116,057
Expenditures During FY 14:	$407,867	$363,149	$110,784
Per Capita Revenue:	$467	$93,141	$321
Per Capita Expenditures:	$412	$94,207	$304
Revenues over (under) Expenditures:	$54,539	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	106.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	$433,899	$351,006	$180,864
Per Capita Ending Fund Balance:	$438	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$288,787	$123,269	$26,022
Total Unrestricted Net Assets:	$145,112	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$549,667	$609,493	$29,815
Per Capita Debt:	$555	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,435,000	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,448	$79,092	$947
Revenue Collected During FY 14:	$302,294	$321,951	$89,373
Expenditures During FY 14:	$225,644	$319,515	$97,232
Per Capita Revenue:	$305	$78,578	$229
Per Capita Expenditures:	$228	$76,774	$261
Operating Income (loss):	$76,650	$2,436	$
Ratio of Retained Earnings to Expenditures:	674.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$1,522,963	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,537	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30 **County:** Stark

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,297,566
Equalized Assessed Valuation:	$10,540,843
Population:	1,424
Employees:	
Full Time:	5
Part Time:	3
Salaries Paid:	$226,193

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$953,648	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$670	$605	$440
Revenue Collected During FY 14:	$713,275	$5,702,258	$2,724,997
Expenditures During FY 14:	$880,664	$5,491,101	$2,627,902
Per Capita Revenue:	$501	$812	$637
Per Capita Expenditures:	$618	$769	$619
Revenues over (under) Expenditures:	-$167,389	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	98.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	$869,996	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$611	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,827	$1,648,859	$607,219
Total Unrestricted Net Assets:	$847,169	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,524,000	$8,931,204	$2,656,302
Per Capita Debt:	$1,772	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,253,471	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$3,689	$1,598	$1,215
Revenue Collected During FY 14:	$609,766	$2,867,651	$1,249,280
Expenditures During FY 14:	$819,367	$2,739,346	$1,190,005
Per Capita Revenue:	$428	$478	$340
Per Capita Expenditures:	$575	$457	$327
Operating Income (loss):	-$209,601	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	608.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$4,986,184	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$3,502	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32 **County:** Clay

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,137,116

Equalized Assessed Valuation: $2,067,549

Population: 391

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: $146,204

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$713,726	$332,008	$170,045
Per Capita Beginning Fund Balance:	$1,825	$24,836	$493
Revenue Collected During FY 14:	$264,532	$369,367	$116,057
Expenditures During FY 14:	$260,038	$363,149	$110,784
Per Capita Revenue:	$677	$93,141	$321
Per Capita Expenditures:	$665	$94,207	$304
Revenues over (under) Expenditures:	$4,494	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	277.98%	257.35%	167.68%
Ending Fund Balance for FY 14:	$722,865	$351,006	$180,864
Per Capita Ending Fund Balance:	$1,849	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$724,549	$123,269	$26,022
Total Unrestricted Net Assets:	-$1,684	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$160,391	$609,493	$29,815
Per Capita Debt:	$410	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$535,164	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,369	$79,092	$947
Revenue Collected During FY 14:	$161,343	$321,951	$89,373
Expenditures During FY 14:	$164,527	$319,515	$97,232
Per Capita Revenue:	$413	$78,578	$229
Per Capita Expenditures:	$421	$76,774	$261
Operating Income (loss):	-$3,184	$2,436	$
Ratio of Retained Earnings to Expenditures:	320.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$527,335	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,349	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yale Village

Unit Code: 040/040/32 **County:** Jasper

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $89,626

Equalized Assessed Valuation: $221,567

Population: 86

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$261,864	$332,008	$170,045
Per Capita Beginning Fund Balance:	$3,045	$24,836	$493
Revenue Collected During FY 14:	$53,301	$369,367	$116,057
Expenditures During FY 14:	$89,626	$363,149	$110,784
Per Capita Revenue:	$620	$93,141	$321
Per Capita Expenditures:	$1,042	$94,207	$304
Revenues over (under) Expenditures:	-$36,325	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	251.64%	257.35%	167.68%
Ending Fund Balance for FY 14:	$225,539	$351,006	$180,864
Per Capita Ending Fund Balance:	$2,623	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$173,427	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$123,269	$26,022
Total Unrestricted Net Assets:	$	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$609,493	$29,815
Per Capita Debt:	$	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$	$79,092	$947
Revenue Collected During FY 14:	$	$321,951	$89,373
Expenditures During FY 14:	$	$319,515	$97,232
Per Capita Revenue:	$	$78,578	$229
Per Capita Expenditures:	$	$76,774	$261
Operating Income (loss):	$	$2,436	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$	$893,250	$392,538
Per Capita Ending Retained Earnings:	$	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32 **County:** Knox

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$872,200
Equalized Assessed Valuation:	$7,365,216
Population:	685
Employees:	
Full Time:	2
Part Time:	22
Salaries Paid:	$138,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$355,622	$332,008	$170,045
Per Capita Beginning Fund Balance:	$519	$24,836	$493
Revenue Collected During FY 14:	$210,618	$369,367	$116,057
Expenditures During FY 14:	$166,296	$363,149	$110,784
Per Capita Revenue:	$307	$93,141	$321
Per Capita Expenditures:	$243	$94,207	$304
Revenues over (under) Expenditures:	$44,322	$6,218	$6,077
Ratio of Fund Balance to Expenditures:	238.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	$396,923	$351,006	$180,864
Per Capita Ending Fund Balance:	$579	$24,676	$533

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,426	$
Total Unreserved Funds:	$	$29,742	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,418	$123,269	$26,022
Total Unrestricted Net Assets:	$277,505	-$99,435	$82,284

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$52,000	$609,493	$29,815
Per Capita Debt:	$76	$180,001	$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$907,581	$897,527	$391,069
Per Capita Beginning Retained Earnings for FY 14:	$1,325	$79,092	$947
Revenue Collected During FY 14:	$266,070	$321,951	$89,373
Expenditures During FY 14:	$317,428	$319,515	$97,232
Per Capita Revenue:	$388	$78,578	$229
Per Capita Expenditures:	$463	$76,774	$261
Operating Income (loss):	-$51,358	$2,436	$
Ratio of Retained Earnings to Expenditures:	270.69%	404.33%	318.12%
Ending Retained Earnings for FY 14:	$859,244	$893,250	$392,538
Per Capita Ending Retained Earnings:	$1,254	$73,505	$950

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Zeigler City

Unit Code: 028/075/30 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,344,840
Equalized Assessed Valuation:	$6,135,753
Population:	1,801
Employees:	
Full Time:	10
Part Time:	21
Salaries Paid:	$439,432

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$401,964	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	-$223	$605	$440
Revenue Collected During FY 14:	$1,330,082	$5,702,258	$2,724,997
Expenditures During FY 14:	$1,374,031	$5,491,101	$2,627,902
Per Capita Revenue:	$739	$812	$637
Per Capita Expenditures:	$763	$769	$619
Revenues over (under) Expenditures:	-$43,949	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	-32.45%	90.40%	74.76%
Ending Fund Balance for FY 14:	-$445,913	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	-$248	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$311,412	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$134,501	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$8,931,204	$2,656,302
Per Capita Debt:	$	$1,369	$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$799,159	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$444	$1,598	$1,215
Revenue Collected During FY 14:	$417,802	$2,867,651	$1,249,280
Expenditures During FY 14:	$371,195	$2,739,346	$1,190,005
Per Capita Revenue:	$232	$478	$340
Per Capita Expenditures:	$206	$457	$327
Operating Income (loss):	$46,607	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	227.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$845,766	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$470	$1,625	$1,255

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Zion City

Unit Code: 049/215/30 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,399,336
Equalized Assessed Valuation:	$244,018,455
Population:	24,413
Employees:	
Full Time:	127
Part Time:	34
Salaries Paid:	$10,146,135

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,270,273	$3,677,062	$1,656,703
Per Capita Beginning Fund Balance:	$93	$605	$440
Revenue Collected During FY 14:	$24,630,032	$5,702,258	$2,724,997
Expenditures During FY 14:	$20,677,853	$5,491,101	$2,627,902
Per Capita Revenue:	$1,009	$812	$637
Per Capita Expenditures:	$847	$769	$619
Revenues over (under) Expenditures:	$3,952,179	$211,157	$82,760
Ratio of Fund Balance to Expenditures:	19.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	$4,084,271	$3,659,156	$1,696,316
Per Capita Ending Fund Balance:	$167	$617	$464

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$35,498	$
Total Unreserved Funds:	$	$70,974	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,202,976	$1,648,859	$607,219
Total Unrestricted Net Assets:	-$2,478,301	$627,838	$690,872

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,902,793	$8,931,204	$2,656,302
Per Capita Debt:	$610	$1,369	$683
General Obligation Debt over EAV:	4.10%	2.77%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,005,413	$9,537,735	$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	$246	$1,598	$1,215
Revenue Collected During FY 14:	$4,926,284	$2,867,651	$1,249,280
Expenditures During FY 14:	$5,490,277	$2,739,346	$1,190,005
Per Capita Revenue:	$202	$478	$340
Per Capita Expenditures:	$225	$457	$327
Operating Income (loss):	-$563,993	$128,305	$26,721
Ratio of Retained Earnings to Expenditures:	97.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	$5,329,552	$9,698,572	$3,929,109
Per Capita Ending Retained Earnings:	$218	$1,625	$1,255