STATE OF ILLINOIS
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