



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,783,906	\$8,931,204	\$2,656,302
Per Capita Debt:	\$249	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$31,432,922	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,636	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,692,718	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,488,840	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$452	\$478	\$340
Per Capita Expenditures:	\$338	\$457	\$327
Operating Income (loss):	\$2,203,878	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	542.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$35,231,714	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,834	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$123,000	\$609,493	\$29,815
Per Capita Debt:	\$335	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,022,453	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,786	\$79,092	\$947
Revenue Collected During FY 14:	\$249,440	\$321,951	\$89,373
Expenditures During FY 14:	\$269,134	\$319,515	\$97,232
Per Capita Revenue:	\$680	\$78,578	\$229
Per Capita Expenditures:	\$733	\$76,774	\$261
Operating Income (loss):	-\$19,694	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	372.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,002,759	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,732	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeisville Village**

Unit Code: **011/025/32** County: **Christian**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$83,300**

Equalized Assessed Valuation: **\$513,538**

Population: **107**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$8,588**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$104,634	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$978	\$24,836	\$493
Revenue Collected During FY 14:	\$20,942	\$369,367	\$116,057
Expenditures During FY 14:	\$23,178	\$363,149	\$110,784
Per Capita Revenue:	\$196	\$93,141	\$321
Per Capita Expenditures:	\$217	\$94,207	\$304
Revenues over (under) Expenditures:	-\$2,236	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	407.84%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$94,528	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$883	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,692	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$65,836	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$99,929	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$934	\$79,092	\$947
Revenue Collected During FY 14:	\$31,294	\$321,951	\$89,373
Expenditures During FY 14:	\$31,396	\$319,515	\$97,232
Per Capita Revenue:	\$292	\$78,578	\$229
Per Capita Expenditures:	\$293	\$76,774	\$261
Operating Income (loss):	-\$102	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	322.68%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$101,310	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$947	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$29,925	\$8,931,204	\$2,656,302
Per Capita Debt:	\$18	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$427,331	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$259	\$1,598	\$1,215
Revenue Collected During FY 14:	\$461,257	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$524,203	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$279	\$478	\$340
Per Capita Expenditures:	\$317	\$457	\$327
Operating Income (loss):	-\$62,946	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	69.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$364,385	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$221	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,898,657	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,587	\$1,369	\$683
General Obligation Debt over EAV:	14.79%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,731,587	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$913	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,701,450	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,198,684	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$437	\$478	\$340
Per Capita Expenditures:	\$378	\$457	\$327
Operating Income (loss):	\$502,766	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	255.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,169,097	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$965	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$26,219	\$609,493	\$29,815
Per Capita Debt:	\$118	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$527,219	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,364	\$79,092	\$947
Revenue Collected During FY 14:	\$40,500	\$321,951	\$89,373
Expenditures During FY 14:	\$41,481	\$319,515	\$97,232
Per Capita Revenue:	\$182	\$78,578	\$229
Per Capita Expenditures:	\$186	\$76,774	\$261
Operating Income (loss):	-\$981	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1268.62%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$526,238	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,360	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,707,045	\$8,931,204	\$2,656,302
Per Capita Debt:	\$550	\$1,369	\$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,332,150	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$792	\$1,598	\$1,215
Revenue Collected During FY 14:	\$287,346	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$794,023	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$43	\$478	\$340
Per Capita Expenditures:	\$118	\$457	\$327
Operating Income (loss):	-\$506,677	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	611.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,858,497	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$721	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: 096/030/32 County: Wayne

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$34,350

Equalized Assessed Valuation: \$260,301

Population: 69

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$3,054

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$72,440	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,050	\$24,836	\$493
Revenue Collected During FY 14:	\$12,926	\$369,367	\$116,057
Expenditures During FY 14:	\$13,569	\$363,149	\$110,784
Per Capita Revenue:	\$187	\$93,141	\$321
Per Capita Expenditures:	\$197	\$94,207	\$304
Revenues over (under) Expenditures:	-\$643	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	529.13%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$71,797	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,041	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$71,797	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$235,991	\$8,931,204	\$2,656,302
Per Capita Debt:	\$67	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,426,755	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,820	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,550,384	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,173,807	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$439	\$478	\$340
Per Capita Expenditures:	\$332	\$457	\$327
Operating Income (loss):	\$376,577	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	579.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,803,332	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,927	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$321,565,365		
Equalized Assessed Valuation:	\$2,506,783,571		
Population:	147,433		
Employees:			
	Full Time:		776
	Part Time:		75
	Salaries Paid:		\$84,984,696

Blended Component Units	
Number Submitted =	2
	Joliet Firefighters' Pension Fund
	Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$64,566,787	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$438	\$513	\$441
Revenue Collected During FY 14:	\$175,984,509	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$172,957,155	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$1,194	\$1,047	\$1,013
Per Capita Expenditures:	\$1,173	\$1,008	\$967
Revenues over (under) Expenditures:	\$3,027,354	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	38.05%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$65,808,084	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$446	\$516	\$439

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$66,708	\$
Total Unreserved Funds:	\$	\$83,185	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,541,759	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	-\$73,536,818	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$58,530,409	\$81,108,167	\$55,205,755
Per Capita Debt:	\$397	\$1,521	\$1,337
General Obligation Debt over EAV:	0.41%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$263,725,860	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,789	\$1,355	\$1,126
Revenue Collected During FY 14:	\$44,741,373	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$44,244,890	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$303	\$418	\$307
Per Capita Expenditures:	\$300	\$399	\$297
Operating Income (loss):	\$496,483	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	596.83%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$264,068,397	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,791	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,512,615	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,380	\$1,598	\$1,215
Revenue Collected During FY 14:	\$688,205	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$530,222	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$378	\$478	\$340
Per Capita Expenditures:	\$291	\$457	\$327
Operating Income (loss):	\$157,983	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	503.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,670,598	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,467	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joppa Village**

Unit Code: **061/015/32** County: **Massac**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$197,147**

Equalized Assessed Valuation: **\$747,055**

Population: **348**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$42,107**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$253,162	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$727	\$24,836	\$493
Revenue Collected During FY 14:	\$128,678	\$369,367	\$116,057
Expenditures During FY 14:	\$125,529	\$363,149	\$110,784
Per Capita Revenue:	\$370	\$93,141	\$321
Per Capita Expenditures:	\$361	\$94,207	\$304
Revenues over (under) Expenditures:	\$3,149	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	204.18%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$256,311	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$737	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,883	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$114,428	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$332,954	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$957	\$79,092	\$947
Revenue Collected During FY 14:	\$76,234	\$321,951	\$89,373
Expenditures During FY 14:	\$56,743	\$319,515	\$97,232
Per Capita Revenue:	\$219	\$78,578	\$229
Per Capita Expenditures:	\$163	\$76,774	\$261
Operating Income (loss):	\$19,491	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	621.13%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$352,445	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,013	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$97,004	\$609,493	\$29,815
Per Capita Debt:	\$230	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$820,566	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,949	\$79,092	\$947
Revenue Collected During FY 14:	\$145,113	\$321,951	\$89,373
Expenditures During FY 14:	\$139,598	\$319,515	\$97,232
Per Capita Revenue:	\$345	\$78,578	\$229
Per Capita Expenditures:	\$332	\$76,774	\$261
Operating Income (loss):	\$5,515	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	591.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$826,081	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,962	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$227,027	\$609,493	\$29,815
Per Capita Debt:	\$471	\$180,001	\$67
General Obligation Debt over EAV:	11.82%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$842,989	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,749	\$79,092	\$947
Revenue Collected During FY 14:	\$165,988	\$321,951	\$89,373
Expenditures During FY 14:	\$174,697	\$319,515	\$97,232
Per Capita Revenue:	\$344	\$78,578	\$229
Per Capita Expenditures:	\$362	\$76,774	\$261
Operating Income (loss):	-\$8,709	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	472.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$824,948	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,712	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Justice Village		
Unit Code:	016/285/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,544,421		
Equalized Assessed Valuation:	\$165,005,819		
Population:	12,926		
Employees:			
Full Time:			44
Part Time:			50
Salaries Paid:			\$3,350,699

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,407,377	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$264	\$605	\$440
Revenue Collected During FY 14:	\$8,698,333	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$6,770,607	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$673	\$812	\$637
Per Capita Expenditures:	\$524	\$769	\$619
Revenues over (under) Expenditures:	\$1,927,726	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	69.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,725,760	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$366	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,782,450	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$11,877,782	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$13,265,222	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,026	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,683,558	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$130	\$1,598	\$1,215
Revenue Collected During FY 14:	\$692,624	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$588,609	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$54	\$478	\$340
Per Capita Expenditures:	\$46	\$457	\$327
Operating Income (loss):	\$104,015	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	284.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,672,573	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$129	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

Unit Code: **007/030/32** County: **Calhoun**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$225,150**

Equalized Assessed Valuation: **\$2,409,183**

Population: **350**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$11,398**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$131,141	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$375	\$24,836	\$493
Revenue Collected During FY 14:	\$102,159	\$369,367	\$116,057
Expenditures During FY 14:	\$115,844	\$363,149	\$110,784
Per Capita Revenue:	\$292	\$93,141	\$321
Per Capita Expenditures:	\$331	\$94,207	\$304
Revenues over (under) Expenditures:	-\$13,685	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	100.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$115,856	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$331	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,117	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$44,739	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$326,256	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$932	\$79,092	\$947
Revenue Collected During FY 14:	\$79,294	\$321,951	\$89,373
Expenditures During FY 14:	\$107,905	\$319,515	\$97,232
Per Capita Revenue:	\$227	\$78,578	\$229
Per Capita Expenditures:	\$308	\$76,774	\$261
Operating Income (loss):	-\$28,611	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	279.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$301,645	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$862	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: **031/030/32** County: **Greene**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,500**

Equalized Assessed Valuation: **\$1,612,640**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$33,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,584	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$96	\$605	\$440
Revenue Collected During FY 14:	\$92,232	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$57,329	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$61	\$812	\$637
Per Capita Expenditures:	\$38	\$769	\$619
Revenues over (under) Expenditures:	\$34,903	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	311.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$178,487	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$119	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,167	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$142,320	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$590,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$393	\$1,369	\$683
General Obligation Debt over EAV:	36.59%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$661,411	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$441	\$1,598	\$1,215
Revenue Collected During FY 14:	\$101,970	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$135,113	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$68	\$478	\$340
Per Capita Expenditures:	\$90	\$457	\$327
Operating Income (loss):	-\$33,143	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	464.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$628,268	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$419	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaneville Village**

Unit Code: **045/110/32** County: **Kane**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,591,017**

Equalized Assessed Valuation: **\$8,670,922**

Population: **484**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$10,920**

Blended Component Units

Number Submitted = 3

Kaneville Village/General Fund

Motor Fuel Tax

Road & Bridge Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$188,426	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$389	\$24,836	\$493
Revenue Collected During FY 14:	\$90,675	\$369,367	\$116,057
Expenditures During FY 14:	\$54,180	\$363,149	\$110,784
Per Capita Revenue:	\$187	\$93,141	\$321
Per Capita Expenditures:	\$112	\$94,207	\$304
Revenues over (under) Expenditures:	\$36,495	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	417.04%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$225,951	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$467	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kangley Village**

Unit Code: **050/030/32** County: **Lasalle**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$170,000**

Equalized Assessed Valuation: **\$48,365**

Population: **251**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$4,035**

Blended Component Units

Number Submitted = 1
Kangley Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$156,399	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$623	\$24,836	\$493
Revenue Collected During FY 14:	\$63,481	\$369,367	\$116,057
Expenditures During FY 14:	\$36,283	\$363,149	\$110,784
Per Capita Revenue:	\$253	\$93,141	\$321
Per Capita Expenditures:	\$145	\$94,207	\$304
Revenues over (under) Expenditures:	\$27,198	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	506.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$183,597	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$731	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,065	\$6,426	\$
Total Unreserved Funds:	\$89,532	\$29,742	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City	
Unit Code:	046/060/30	County: Kankakee
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$62,088,490	
Equalized Assessed Valuation:	\$236,197,879	
Population:	27,537	
Employees:		
Full Time:		319
Part Time:		38
Salaries Paid:		\$16,721,597

Blended Component Units
Number Submitted = 2
Community Development Agency
Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,052,708	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$220	\$513	\$441
Revenue Collected During FY 14:	\$39,010,398	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$36,601,465	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$1,417	\$1,047	\$1,013
Per Capita Expenditures:	\$1,329	\$1,008	\$967
Revenues over (under) Expenditures:	\$2,408,933	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	20.73%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$7,585,941	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$275	\$516	\$439

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$66,708	\$
Total Unreserved Funds:	\$	\$83,185	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,933,042	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	-\$33,013,140	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$94,499,034	\$81,108,167	\$55,205,755
Per Capita Debt:	\$3,432	\$1,521	\$1,337
General Obligation Debt over EAV:	22.99%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$22,698,013	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$824	\$1,355	\$1,126
Revenue Collected During FY 14:	\$16,590,858	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$15,596,019	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$602	\$418	\$307
Per Capita Expenditures:	\$566	\$399	\$297
Operating Income (loss):	\$994,839	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	124.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$19,401,935	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$705	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$441,665	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$525	\$24,836	\$493
Revenue Collected During FY 14:	\$555,837	\$369,367	\$116,057
Expenditures During FY 14:	\$553,703	\$363,149	\$110,784
Per Capita Revenue:	\$660	\$93,141	\$321
Per Capita Expenditures:	\$658	\$94,207	\$304
Revenues over (under) Expenditures:	\$2,134	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	82.07%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$454,451	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$540	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,484	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$388,967	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$764,524	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$908	\$79,092	\$947
Revenue Collected During FY 14:	\$122,373	\$321,951	\$89,373
Expenditures During FY 14:	\$128,535	\$319,515	\$97,232
Per Capita Revenue:	\$145	\$78,578	\$229
Per Capita Expenditures:	\$153	\$76,774	\$261
Operating Income (loss):	-\$6,162	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	581.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$747,710	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$888	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: 102/040/32 County: Woodford

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$18,137

Equalized Assessed Valuation: \$3,757,052

Population: 227

Employees:

 Full Time: 9

 Part Time: 1

 Salaries Paid: \$16,522

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$94,156	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$415	\$24,836	\$493
Revenue Collected During FY 14:	\$80,074	\$369,367	\$116,057
Expenditures During FY 14:	\$87,065	\$363,149	\$110,784
Per Capita Revenue:	\$353	\$93,141	\$321
Per Capita Expenditures:	\$384	\$94,207	\$304
Revenues over (under) Expenditures:	-\$6,991	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	100.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$87,165	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$384	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,701	\$6,426	\$
Total Unreserved Funds:	\$75,491	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Karnak Village**

Unit Code: **077/010/32** County: **Pulaski**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$548,418**

Equalized Assessed Valuation: **\$1,401,803**

Population: **499**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$120,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$55,595	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$111	\$24,836	\$493
Revenue Collected During FY 14:	\$199,937	\$369,367	\$116,057
Expenditures During FY 14:	\$196,505	\$363,149	\$110,784
Per Capita Revenue:	\$401	\$93,141	\$321
Per Capita Expenditures:	\$394	\$94,207	\$304
Revenues over (under) Expenditures:	\$3,432	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	24.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$49,027	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$98	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,469	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$2,558	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$231,509	\$609,493	\$29,815
Per Capita Debt:	\$464	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,148,314	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,301	\$79,092	\$947
Revenue Collected During FY 14:	\$384,915	\$321,951	\$89,373
Expenditures During FY 14:	\$425,885	\$319,515	\$97,232
Per Capita Revenue:	\$771	\$78,578	\$229
Per Capita Expenditures:	\$853	\$76,774	\$261
Operating Income (loss):	-\$40,970	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	262.36%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,117,344	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,239	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: **079/035/32** County: **Randolph**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,132**

Equalized Assessed Valuation: **\$**

Population: **14**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$55**

Blended Component Units

Number Submitted = 1

Kaskaskia Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,434	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$2,031	\$24,836	\$493
Revenue Collected During FY 14:	\$3,679	\$369,367	\$116,057
Expenditures During FY 14:	\$15,082	\$363,149	\$110,784
Per Capita Revenue:	\$263	\$93,141	\$321
Per Capita Expenditures:	\$1,077	\$94,207	\$304
Revenues over (under) Expenditures:	-\$11,403	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	112.92%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$17,031	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,217	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$17,031	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keenes Village**

Unit Code: **096/035/32** County: **Wayne**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,323**

Equalized Assessed Valuation: **\$175,508**

Population: **83**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$52,099	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$628	\$24,836	\$493
Revenue Collected During FY 14:	\$14,757	\$369,367	\$116,057
Expenditures During FY 14:	\$10,575	\$363,149	\$110,784
Per Capita Revenue:	\$178	\$93,141	\$321
Per Capita Expenditures:	\$127	\$94,207	\$304
Revenues over (under) Expenditures:	\$4,182	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	523.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$55,368	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$667	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,872	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$15,116	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,500	\$609,493	\$29,815
Per Capita Debt:	\$259	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$194,745	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,346	\$79,092	\$947
Revenue Collected During FY 14:	\$17,687	\$321,951	\$89,373
Expenditures During FY 14:	\$36,748	\$319,515	\$97,232
Per Capita Revenue:	\$213	\$78,578	\$229
Per Capita Expenditures:	\$443	\$76,774	\$261
Operating Income (loss):	-\$19,061	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	478.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$175,684	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,117	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$199,000	\$609,493	\$29,815
Per Capita Debt:	\$569	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$588,067	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,680	\$79,092	\$947
Revenue Collected During FY 14:	\$57,146	\$321,951	\$89,373
Expenditures During FY 14:	\$89,169	\$319,515	\$97,232
Per Capita Revenue:	\$163	\$78,578	\$229
Per Capita Expenditures:	\$255	\$76,774	\$261
Operating Income (loss):	-\$32,023	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	623.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$556,044	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,589	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$648,650	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$927	\$79,092	\$947
Revenue Collected During FY 14:	\$159,549	\$321,951	\$89,373
Expenditures During FY 14:	\$198,672	\$319,515	\$97,232
Per Capita Revenue:	\$228	\$78,578	\$229
Per Capita Expenditures:	\$284	\$76,774	\$261
Operating Income (loss):	-\$39,123	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	306.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$609,527	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$871	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kempton Village**

Unit Code: **027/025/32** County: **Ford**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$247,385**

Equalized Assessed Valuation: **\$1,431,148**

Population: **231**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$15,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$115,231	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$499	\$24,836	\$493
Revenue Collected During FY 14:	\$85,214	\$369,367	\$116,057
Expenditures During FY 14:	\$62,183	\$363,149	\$110,784
Per Capita Revenue:	\$369	\$93,141	\$321
Per Capita Expenditures:	\$269	\$94,207	\$304
Revenues over (under) Expenditures:	\$23,031	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	215.91%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$134,262	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$581	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,064	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$51,198	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$50,000	\$609,493	\$29,815
Per Capita Debt:	\$216	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$25,160	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$109	\$79,092	\$947
Revenue Collected During FY 14:	\$45,321	\$321,951	\$89,373
Expenditures During FY 14:	\$36,647	\$319,515	\$97,232
Per Capita Revenue:	\$196	\$78,578	\$229
Per Capita Expenditures:	\$159	\$76,774	\$261
Operating Income (loss):	\$8,674	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	103.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$37,834	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$164	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kenilworth Village		
Unit Code:	016/290/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,656,328		
Equalized Assessed Valuation:	\$270,976,138		
Population:	2,513		
Employees:			
Full Time:			21
Part Time:			29
Salaries Paid:			\$2,026,534

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,512,310	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,796	\$605	\$440
Revenue Collected During FY 14:	\$4,798,849	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$4,415,769	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,910	\$812	\$637
Per Capita Expenditures:	\$1,757	\$769	\$619
Revenues over (under) Expenditures:	\$383,080	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	111.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,904,746	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,952	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,009,925	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$3,183,420	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,082,268	\$8,931,204	\$2,656,302
Per Capita Debt:	\$6,002	\$1,369	\$683
General Obligation Debt over EAV:	4.24%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,928,605	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$767	\$1,598	\$1,215
Revenue Collected During FY 14:	\$983,840	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,179,621	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$392	\$478	\$340
Per Capita Expenditures:	\$469	\$457	\$327
Operating Income (loss):	-\$195,781	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	239.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,829,167	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,126	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$133,529	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$342	\$79,092	\$947
Revenue Collected During FY 14:	\$69,725	\$321,951	\$89,373
Expenditures During FY 14:	\$72,765	\$319,515	\$97,232
Per Capita Revenue:	\$179	\$78,578	\$229
Per Capita Expenditures:	\$187	\$76,774	\$261
Operating Income (loss):	-\$3,040	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	179.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$130,489	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$335	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 3
Cemetery Board of Managers
Kewanee Firefighters' Pension Trust
Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,329,635	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$490	\$605	\$440
Revenue Collected During FY 14:	\$7,426,506	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$6,905,127	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$575	\$812	\$637
Per Capita Expenditures:	\$535	\$769	\$619
Revenues over (under) Expenditures:	\$521,379	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	90.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$6,263,853	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$485	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,663,972	\$35,498	\$
Total Unreserved Funds:	\$4,599,881	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,734,650	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$8,950,299	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,935,533	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,002	\$1,369	\$683
General Obligation Debt over EAV:	6.80%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,543,461	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$197	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,938,228	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,470,319	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$382	\$478	\$340
Per Capita Expenditures:	\$346	\$457	\$327
Operating Income (loss):	\$467,909	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	48.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,154,029	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$167	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: **014/055/32** County: **Clinton**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$323,050**

Equalized Assessed Valuation: **\$3,562,507**

Population: **722**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$82,028**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$75,224	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$104	\$24,836	\$493
Revenue Collected During FY 14:	\$134,351	\$369,367	\$116,057
Expenditures During FY 14:	\$162,925	\$363,149	\$110,784
Per Capita Revenue:	\$186	\$93,141	\$321
Per Capita Expenditures:	\$226	\$94,207	\$304
Revenues over (under) Expenditures:	-\$28,574	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	28.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$46,650	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$65	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,201	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$30,449	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$181,218	\$609,493	\$29,815
Per Capita Debt:	\$251	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$764,737	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,059	\$79,092	\$947
Revenue Collected During FY 14:	\$163,757	\$321,951	\$89,373
Expenditures During FY 14:	\$180,720	\$319,515	\$97,232
Per Capita Revenue:	\$227	\$78,578	\$229
Per Capita Expenditures:	\$250	\$76,774	\$261
Operating Income (loss):	-\$16,963	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	413.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$747,774	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,036	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: 060/030/32 County: Mason

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$198,400

Equalized Assessed Valuation: \$1,631,680

Population: 300

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$30,654

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$465,902	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,553	\$24,836	\$493
Revenue Collected During FY 14:	\$163,145	\$369,367	\$116,057
Expenditures During FY 14:	\$150,368	\$363,149	\$110,784
Per Capita Revenue:	\$544	\$93,141	\$321
Per Capita Expenditures:	\$501	\$94,207	\$304
Revenues over (under) Expenditures:	\$12,777	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	318.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$478,679	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,596	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$431,535	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

Unit Code: **049/075/32** County: **Lake**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,311,696**

Equalized Assessed Valuation: **\$269,394,063**

Population: **3,968**

Employees:

Full Time:	11
Part Time:	4
Salaries Paid:	\$934,484

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,822,068	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$711	\$605	\$440
Revenue Collected During FY 14:	\$4,377,166	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$3,372,144	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,103	\$812	\$637
Per Capita Expenditures:	\$850	\$769	\$619
Revenues over (under) Expenditures:	\$1,005,022	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	113.49%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$3,827,090	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$964	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$332,976	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$4,907,151	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,810,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$456	\$1,369	\$683
General Obligation Debt over EAV:	0.67%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,737,902	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,950	\$1,598	\$1,215
Revenue Collected During FY 14:	\$745,237	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,316,102	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$188	\$478	\$340
Per Capita Expenditures:	\$332	\$457	\$327
Operating Income (loss):	-\$570,865	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	780.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,266,512	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,587	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: 011/030/32 County: Christian

Fiscal Year End: 4/30/2014

Accounting Method: Combination

Appropriation or Budget: \$1,185,265

Equalized Assessed Valuation: \$10,390,580

Population: 1,353

Employees:

 Full Time: 5

 Part Time: 10

 Salaries Paid: \$291,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$287,016	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$212	\$605	\$440
Revenue Collected During FY 14:	\$453,755	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$459,639	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$335	\$812	\$637
Per Capita Expenditures:	\$340	\$769	\$619
Revenues over (under) Expenditures:	-\$5,884	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	61.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$281,132	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$208	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,134	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$210,998	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$230,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$170	\$1,369	\$683
General Obligation Debt over EAV:	2.21%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,380,248	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,759	\$1,598	\$1,215
Revenue Collected During FY 14:	\$538,167	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$595,700	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$398	\$478	\$340
Per Capita Expenditures:	\$440	\$457	\$327
Operating Income (loss):	-\$57,533	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	389.91%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,322,715	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,717	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$126,600	\$609,493	\$29,815
Per Capita Debt:	\$586	\$180,001	\$67
General Obligation Debt over EAV:	8.29%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$303,428	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,405	\$79,092	\$947
Revenue Collected During FY 14:	\$50,951	\$321,951	\$89,373
Expenditures During FY 14:	\$60,253	\$319,515	\$97,232
Per Capita Revenue:	\$236	\$78,578	\$229
Per Capita Expenditures:	\$279	\$76,774	\$261
Operating Income (loss):	-\$9,302	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	488.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$294,126	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,362	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **Dekalb**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,006,076**

Equalized Assessed Valuation: **\$19,698,219**

Population: **1,164**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$167,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$430,590	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$370	\$605	\$440
Revenue Collected During FY 14:	\$419,747	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$362,585	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$361	\$812	\$637
Per Capita Expenditures:	\$311	\$769	\$619
Revenues over (under) Expenditures:	\$57,162	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	108.15%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$392,149	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$337	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$409,038	\$70,974	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$122,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$105	\$1,369	\$683
General Obligation Debt over EAV:	0.23%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$58,482	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$50	\$1,598	\$1,215
Revenue Collected During FY 14:	\$455,045	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$465,504	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$391	\$478	\$340
Per Capita Expenditures:	\$400	\$457	\$327
Operating Income (loss):	-\$10,459	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	30.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$143,626	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$123	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$135,000	\$609,493	\$29,815
Per Capita Debt:	\$447	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$421,741	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,396	\$79,092	\$947
Revenue Collected During FY 14:	\$113,969	\$321,951	\$89,373
Expenditures During FY 14:	\$112,850	\$319,515	\$97,232
Per Capita Revenue:	\$377	\$78,578	\$229
Per Capita Expenditures:	\$374	\$76,774	\$261
Operating Income (loss):	\$1,119	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	385.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$434,521	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,439	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,878,477	\$609,493	\$29,815
Per Capita Debt:	\$2,360	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,524,913	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,428	\$79,092	\$947
Revenue Collected During FY 14:	\$335,652	\$321,951	\$89,373
Expenditures During FY 14:	\$516,934	\$319,515	\$97,232
Per Capita Revenue:	\$422	\$78,578	\$229
Per Capita Expenditures:	\$649	\$76,774	\$261
Operating Income (loss):	-\$181,282	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	647.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$3,347,891	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,206	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$151,027	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,313	\$24,836	\$493
Revenue Collected During FY 14:	\$38,750	\$369,367	\$116,057
Expenditures During FY 14:	\$28,124	\$363,149	\$110,784
Per Capita Revenue:	\$337	\$93,141	\$321
Per Capita Expenditures:	\$245	\$94,207	\$304
Revenues over (under) Expenditures:	\$10,626	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	585.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$164,724	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,432	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,202	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$135,522	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$226,699	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,971	\$79,092	\$947
Revenue Collected During FY 14:	\$19,022	\$321,951	\$89,373
Expenditures During FY 14:	\$41,927	\$319,515	\$97,232
Per Capita Revenue:	\$165	\$78,578	\$229
Per Capita Expenditures:	\$365	\$76,774	\$261
Operating Income (loss):	-\$22,905	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	478.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$200,723	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,745	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$731,044	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$419	\$605	\$440
Revenue Collected During FY 14:	\$1,139,605	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,063,125	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$653	\$812	\$637
Per Capita Expenditures:	\$610	\$769	\$619
Revenues over (under) Expenditures:	\$76,480	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	73.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$783,351	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$449	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$437,308	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$363,043	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,725	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,166,454	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,242	\$1,598	\$1,215
Revenue Collected During FY 14:	\$295,486	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$342,574	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$169	\$478	\$340
Per Capita Expenditures:	\$196	\$457	\$327
Operating Income (loss):	-\$47,088	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	625.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,143,539	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,229	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: **094/015/32** County: **Warren**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,234,882**

Equalized Assessed Valuation: **\$4,756,284**

Population: **714**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$76,664**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$335,004	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$469	\$24,836	\$493
Revenue Collected During FY 14:	\$670,736	\$369,367	\$116,057
Expenditures During FY 14:	\$736,016	\$363,149	\$110,784
Per Capita Revenue:	\$939	\$93,141	\$321
Per Capita Expenditures:	\$1,031	\$94,207	\$304
Revenues over (under) Expenditures:	-\$65,280	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	38.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$285,369	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$400	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,686	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$41,683	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,273,553	\$609,493	\$29,815
Per Capita Debt:	\$4,585	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,141,132	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,999	\$79,092	\$947
Revenue Collected During FY 14:	\$252,322	\$321,951	\$89,373
Expenditures During FY 14:	\$358,087	\$319,515	\$97,232
Per Capita Revenue:	\$353	\$78,578	\$229
Per Capita Expenditures:	\$502	\$76,774	\$261
Operating Income (loss):	-\$105,765	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	564.03%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,019,722	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,829	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Knoxville City		
Unit Code:	048/035/30	County:	Knox
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,758,420		
Equalized Assessed Valuation:	\$28,755,450		
Population:	2,911		
Employees:			
Full Time:	14		
Part Time:	37		
Salaries Paid:	\$579,780		

Blended Component Units

Number Submitted = 1
Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,678,365	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$577	\$605	\$440
Revenue Collected During FY 14:	\$1,259,002	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,265,779	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$432	\$812	\$637
Per Capita Expenditures:	\$435	\$769	\$619
Revenues over (under) Expenditures:	-\$6,777	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	132.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,671,588	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$574	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$760,453	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$878,642	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,744,855	\$8,931,204	\$2,656,302
Per Capita Debt:	\$599	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,416,093	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,204	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,624,870	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,570,034	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$558	\$478	\$340
Per Capita Expenditures:	\$539	\$457	\$327
Operating Income (loss):	\$54,836	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	412.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,470,929	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,223	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,205,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$592	\$1,369	\$683
General Obligation Debt over EAV:	1.08%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$21,516,900	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,384	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,074,978	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,955,792	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$391	\$478	\$340
Per Capita Expenditures:	\$383	\$457	\$327
Operating Income (loss):	\$119,186	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	365.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$21,755,086	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,399	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,315,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$318	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,055,509	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$888	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,314,588	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,682,474	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$318	\$478	\$340
Per Capita Expenditures:	\$271	\$457	\$327
Operating Income (loss):	\$632,114	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	343.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$12,665,579	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$933	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$240,031	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$173	\$1,598	\$1,215
Revenue Collected During FY 14:	\$385,006	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$358,360	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$278	\$478	\$340
Per Capita Expenditures:	\$259	\$457	\$327
Operating Income (loss):	\$26,646	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	68.33%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$244,877	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$177	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$219,219	\$609,493	\$29,815
Per Capita Debt:	\$302	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$788,667	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,086	\$79,092	\$947
Revenue Collected During FY 14:	\$510,795	\$321,951	\$89,373
Expenditures During FY 14:	\$177,223	\$319,515	\$97,232
Per Capita Revenue:	\$704	\$78,578	\$229
Per Capita Expenditures:	\$244	\$76,774	\$261
Operating Income (loss):	\$333,572	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	634.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,125,239	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,550	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Prairie Town**

Unit Code: **001/035/31** County: **Adams**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,400**

Equalized Assessed Valuation: **\$436,294**

Population: **75**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,255	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$377	\$24,836	\$493
Revenue Collected During FY 14:	\$9,491	\$369,367	\$116,057
Expenditures During FY 14:	\$3,833	\$363,149	\$110,784
Per Capita Revenue:	\$127	\$93,141	\$321
Per Capita Expenditures:	\$51	\$94,207	\$304
Revenues over (under) Expenditures:	\$5,658	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	884.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$33,913	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$452	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,849	\$6,426	\$
Total Unreserved Funds:	\$30,064	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,134	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$242	\$79,092	\$947
Revenue Collected During FY 14:	\$5,473	\$321,951	\$89,373
Expenditures During FY 14:	\$6,473	\$319,515	\$97,232
Per Capita Revenue:	\$73	\$78,578	\$229
Per Capita Expenditures:	\$86	\$76,774	\$261
Operating Income (loss):	-\$1,000	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	264.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$17,134	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$228	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

Unit Code: **059/020/32** County: **Marshall**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$119,600**

Equalized Assessed Valuation: **\$1,225,818**

Population: **144**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$5,725**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$83,733	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$581	\$24,836	\$493
Revenue Collected During FY 14:	\$39,241	\$369,367	\$116,057
Expenditures During FY 14:	\$34,100	\$363,149	\$110,784
Per Capita Revenue:	\$273	\$93,141	\$321
Per Capita Expenditures:	\$237	\$94,207	\$304
Revenues over (under) Expenditures:	\$5,141	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	260.63%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$88,874	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$617	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,267	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$72,607	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$179,034	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,243	\$79,092	\$947
Revenue Collected During FY 14:	\$33,681	\$321,951	\$89,373
Expenditures During FY 14:	\$37,970	\$319,515	\$97,232
Per Capita Revenue:	\$234	\$78,578	\$229
Per Capita Expenditures:	\$264	\$76,774	\$261
Operating Income (loss):	-\$4,289	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	460.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$174,745	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,214	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,398,226	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,243	\$1,369	\$683
General Obligation Debt over EAV:	7.79%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$16,699,608	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,601	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,125,964	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,245,137	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$587	\$478	\$340
Per Capita Expenditures:	\$407	\$457	\$327
Operating Income (loss):	\$1,880,827	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	438.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$18,618,102	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,785	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$606,333	\$8,931,204	\$2,656,302
Per Capita Debt:	\$328	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,184,225	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$640	\$1,598	\$1,215
Revenue Collected During FY 14:	\$399,947	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$461,274	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$216	\$478	\$340
Per Capita Expenditures:	\$249	\$457	\$327
Operating Income (loss):	-\$61,327	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	243.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,122,898	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$607	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ladd Village**

Unit Code: **006/050/32** County: **Bureau**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,347,420**

Equalized Assessed Valuation: **\$13,844,341**

Population: **1,295**

Employees:

Full Time: **6**

Part Time: **22**

Salaries Paid: **\$373,152**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$303,165	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$234	\$605	\$440
Revenue Collected During FY 14:	\$560,239	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$497,321	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$433	\$812	\$637
Per Capita Expenditures:	\$384	\$769	\$619
Revenues over (under) Expenditures:	\$62,918	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	79.06%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$393,158	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$304	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$409,979	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$22,143	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,516,627	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,943	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,394,647	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,621	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,047,692	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,971,309	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,581	\$478	\$340
Per Capita Expenditures:	\$1,522	\$457	\$327
Operating Income (loss):	\$76,383	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	176.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,471,030	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,680	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lafayette Village**

Unit Code: **087/015/32** County: **Stark**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$213,950**

Equalized Assessed Valuation: **\$782,843**

Population: **223**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$11,404**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$50,618	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$227	\$24,836	\$493
Revenue Collected During FY 14:	\$61,280	\$369,367	\$116,057
Expenditures During FY 14:	\$64,214	\$363,149	\$110,784
Per Capita Revenue:	\$275	\$93,141	\$321
Per Capita Expenditures:	\$288	\$94,207	\$304
Revenues over (under) Expenditures:	-\$2,934	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	74.26%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$47,684	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$214	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$47,684	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$91,258	\$609,493	\$29,815
Per Capita Debt:	\$409	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$135,477	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$608	\$79,092	\$947
Revenue Collected During FY 14:	\$48,218	\$321,951	\$89,373
Expenditures During FY 14:	\$48,977	\$319,515	\$97,232
Per Capita Revenue:	\$216	\$78,578	\$229
Per Capita Expenditures:	\$220	\$76,774	\$261
Operating Income (loss):	-\$759	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	115.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$56,801	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$255	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Barrington Village**

Unit Code: **049/080/32** County: **Lake**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,179,657**

Equalized Assessed Valuation: **\$293,805,648**

Population: **4,973**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$347,151**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,399,546	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$281	\$605	\$440
Revenue Collected During FY 14:	\$2,467,444	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,758,990	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$496	\$812	\$637
Per Capita Expenditures:	\$555	\$769	\$619
Revenues over (under) Expenditures:	-\$291,546	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	57.12%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,576,057	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$317	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$324,817	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,334,222	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,835,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,576	\$1,369	\$683
General Obligation Debt over EAV:	2.67%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,705,789	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$343	\$1,598	\$1,215
Revenue Collected During FY 14:	\$876,054	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$466,772	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$176	\$478	\$340
Per Capita Expenditures:	\$94	\$457	\$327
Operating Income (loss):	\$409,282	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	453.13%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,115,071	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$425	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,007,015	\$8,931,204	\$2,656,302
Per Capita Debt:	\$875	\$1,369	\$683
General Obligation Debt over EAV:	0.34%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,158,717	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,076	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,329,415	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,234,473	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$232	\$478	\$340
Per Capita Expenditures:	\$216	\$457	\$327
Operating Income (loss):	\$94,942	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	498.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,152,942	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,075	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$55,097,196	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,844	\$1,369	\$683
General Obligation Debt over EAV:	1.59%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$45,159,178	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,331	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,957,709	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$9,001,491	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$462	\$478	\$340
Per Capita Expenditures:	\$465	\$457	\$327
Operating Income (loss):	-\$43,782	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	502.28%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$45,212,396	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,334	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,208,097	\$8,931,204	\$2,656,302
Per Capita Debt:	\$481	\$1,369	\$683
General Obligation Debt over EAV:	1.91%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$19,140,615	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,190	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,025,126	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,424,599	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$232	\$478	\$340
Per Capita Expenditures:	\$277	\$457	\$327
Operating Income (loss):	-\$399,473	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	772.96%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$18,741,142	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,144	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,662,091		
Equalized Assessed Valuation:	\$756,892,029		
Population:	19,984		
Employees:			
Full Time:			160
Part Time:			133
Salaries Paid:			\$14,179,955

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,561,605	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$529	\$605	\$440
Revenue Collected During FY 14:	\$27,274,843	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$25,452,361	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,365	\$812	\$637
Per Capita Expenditures:	\$1,274	\$769	\$619
Revenues over (under) Expenditures:	\$1,822,482	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	41.52%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$10,566,725	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$529	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,192,895	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$22,692,562	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$43,755,404	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,190	\$1,369	\$683
General Obligation Debt over EAV:	0.36%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$42,258,461	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,115	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,243,139	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,799,977	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$262	\$478	\$340
Per Capita Expenditures:	\$240	\$457	\$327
Operating Income (loss):	\$443,162	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	890.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$42,727,914	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,138	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,941,155	\$81,108,167	\$55,205,755
Per Capita Debt:	\$136	\$1,521	\$1,337
General Obligation Debt over EAV:	0.50%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$63,484,238	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$2,189	\$1,355	\$1,126
Revenue Collected During FY 14:	\$5,786,561	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$5,240,007	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$200	\$418	\$307
Per Capita Expenditures:	\$181	\$399	\$297
Operating Income (loss):	\$546,554	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	1221.96%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$64,030,792	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$2,208	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,830,306	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$803	\$1,598	\$1,215
Revenue Collected During FY 14:	\$326,156	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$380,414	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$54	\$478	\$340
Per Capita Expenditures:	\$63	\$457	\$327
Operating Income (loss):	-\$54,258	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	914.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,478,711	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$578	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,712,547	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,286	\$1,369	\$683
General Obligation Debt over EAV:	0.10%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,181,703	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,771	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,804,106	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,954,488	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$736	\$478	\$340
Per Capita Expenditures:	\$775	\$457	\$327
Operating Income (loss):	-\$150,382	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	607.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$17,949,251	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,710	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="5"/>
Part Time:	<input type="text" value="8"/>
Salaries Paid:	<input type="text" value="\$366,486"/>

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	<input type="text" value="\$1,013,033"/>	<input type="text" value="\$3,677,062"/>	<input type="text" value="\$1,656,703"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$695"/>	<input type="text" value="\$605"/>	<input type="text" value="\$440"/>
Revenue Collected During FY 14:	<input type="text" value="\$923,119"/>	<input type="text" value="\$5,702,258"/>	<input type="text" value="\$2,724,997"/>
Expenditures During FY 14:	<input type="text" value="\$857,001"/>	<input type="text" value="\$5,491,101"/>	<input type="text" value="\$2,627,902"/>
Per Capita Revenue:	<input type="text" value="\$634"/>	<input type="text" value="\$812"/>	<input type="text" value="\$637"/>
Per Capita Expenditures:	<input type="text" value="\$588"/>	<input type="text" value="\$769"/>	<input type="text" value="\$619"/>
Revenues over (under) Expenditures:	<input type="text" value="\$66,118"/>	<input type="text" value="\$211,157"/>	<input type="text" value="\$82,760"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="125.92%"/>	<input type="text" value="90.40%"/>	<input type="text" value="74.76%"/>
Ending Fund Balance for FY 14:	<input type="text" value="\$1,079,151"/>	<input type="text" value="\$3,659,156"/>	<input type="text" value="\$1,696,316"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$741"/>	<input type="text" value="\$617"/>	<input type="text" value="\$464"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$35,498"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$70,974"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$678,126"/>	<input type="text" value="\$1,648,859"/>	<input type="text" value="\$607,219"/>
Total Unrestricted Net Assets:	<input type="text" value="\$478,389"/>	<input type="text" value="\$627,838"/>	<input type="text" value="\$690,872"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$116,235	\$8,931,204	\$2,656,302
Per Capita Debt:	\$80	\$1,369	\$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,592,215	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,779	\$1,598	\$1,215
Revenue Collected During FY 14:	\$576,869	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$583,428	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$396	\$478	\$340
Per Capita Expenditures:	\$400	\$457	\$327
Operating Income (loss):	-\$6,559	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	443.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,585,656	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,775	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

Unit Code: **016/305/32** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,320,841**

Equalized Assessed Valuation: **\$381,638,640**

Population: **28,508**

Employees:

Full Time:	166
Part Time:	129
Salaries Paid:	\$11,405,469

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,868,144	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$171	\$513	\$441
Revenue Collected During FY 14:	\$24,870,791	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$24,537,284	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$872	\$1,047	\$1,013
Per Capita Expenditures:	\$861	\$1,008	\$967
Revenues over (under) Expenditures:	\$333,507	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	24.60%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$6,037,213	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$212	\$516	\$439

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$66,708	\$
Total Unreserved Funds:	\$	\$83,185	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,543,604	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	-\$1,650,027	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$28,231,838	\$81,108,167	\$55,205,755
Per Capita Debt:	\$990	\$1,521	\$1,337
General Obligation Debt over EAV:	4.72%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$26,894,369	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$943	\$1,355	\$1,126
Revenue Collected During FY 14:	\$7,961,055	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$7,144,399	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$279	\$418	\$307
Per Capita Expenditures:	\$251	\$399	\$297
Operating Income (loss):	\$816,656	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	390.54%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$27,901,747	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$979	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

Unit Code: **054/035/32** County: **Logan**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$286,500**

Equalized Assessed Valuation: **\$2,564,714**

Population: **378**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$33,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$362,262	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$958	\$24,836	\$493
Revenue Collected During FY 14:	\$107,713	\$369,367	\$116,057
Expenditures During FY 14:	\$85,905	\$363,149	\$110,784
Per Capita Revenue:	\$285	\$93,141	\$321
Per Capita Expenditures:	\$227	\$94,207	\$304
Revenues over (under) Expenditures:	\$21,808	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	447.09%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$384,070	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,016	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,727	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$378,343	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$186,267	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$493	\$79,092	\$947
Revenue Collected During FY 14:	\$79,819	\$321,951	\$89,373
Expenditures During FY 14:	\$75,210	\$319,515	\$97,232
Per Capita Revenue:	\$211	\$78,578	\$229
Per Capita Expenditures:	\$199	\$76,774	\$261
Operating Income (loss):	\$4,609	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	253.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$190,876	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$505	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,900,910	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,817	\$1,369	\$683
General Obligation Debt over EAV:	1.36%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,685,417	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,998	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,886,205	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,689,854	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$434	\$478	\$340
Per Capita Expenditures:	\$389	\$457	\$327
Operating Income (loss):	\$196,351	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	524.90%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,870,071	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,040	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$181,227	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$409	\$24,836	\$493
Revenue Collected During FY 14:	\$168,321	\$369,367	\$116,057
Expenditures During FY 14:	\$173,783	\$363,149	\$110,784
Per Capita Revenue:	\$380	\$93,141	\$321
Per Capita Expenditures:	\$392	\$94,207	\$304
Revenues over (under) Expenditures:	-\$5,462	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	101.14%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$175,765	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$397	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,701	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$81,008	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,104,000	\$609,493	\$29,815
Per Capita Debt:	\$2,492	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$743,772	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,679	\$79,092	\$947
Revenue Collected During FY 14:	\$150,246	\$321,951	\$89,373
Expenditures During FY 14:	\$226,170	\$319,515	\$97,232
Per Capita Revenue:	\$339	\$78,578	\$229
Per Capita Expenditures:	\$511	\$76,774	\$261
Operating Income (loss):	-\$75,924	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	295.29%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$667,848	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,508	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$897,409	\$8,931,204	\$2,656,302
Per Capita Debt:	\$203	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,319,322	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$978	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,298,853	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,430,612	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$294	\$478	\$340
Per Capita Expenditures:	\$324	\$457	\$327
Operating Income (loss):	-\$131,759	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	292.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,190,142	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$948	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$13,699	\$609,493	\$29,815
Per Capita Debt:	\$41	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$124,615	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$370	\$79,092	\$947
Revenue Collected During FY 14:	\$130,269	\$321,951	\$89,373
Expenditures During FY 14:	\$89,836	\$319,515	\$97,232
Per Capita Revenue:	\$387	\$78,578	\$229
Per Capita Expenditures:	\$267	\$76,774	\$261
Operating Income (loss):	\$40,433	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	183.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$165,048	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$490	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$622,915	\$609,493	\$29,815
Per Capita Debt:	\$638	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$364,469	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$373	\$79,092	\$947
Revenue Collected During FY 14:	\$163,402	\$321,951	\$89,373
Expenditures During FY 14:	\$176,363	\$319,515	\$97,232
Per Capita Revenue:	\$167	\$78,578	\$229
Per Capita Expenditures:	\$181	\$76,774	\$261
Operating Income (loss):	-\$12,961	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	214.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$377,460	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$386	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$510,911	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$340	\$605	\$440
Revenue Collected During FY 14:	\$947,281	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$827,239	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$630	\$812	\$637
Per Capita Expenditures:	\$550	\$769	\$619
Revenues over (under) Expenditures:	\$120,042	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	76.27%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$630,953	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$420	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,456	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$269,497	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,800	\$8,931,204	\$2,656,302
Per Capita Debt:	\$13	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lemont Village**

Unit Code: **016/310/32** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,369,560**

Equalized Assessed Valuation: **\$555,635,910**

Population: **16,000**

Employees:

Full Time: **73**

Part Time: **66**

Salaries Paid: **\$5,449,923**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,029,278	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$189	\$605	\$440
Revenue Collected During FY 14:	\$9,498,244	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$9,747,375	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$594	\$812	\$637
Per Capita Expenditures:	\$609	\$769	\$619
Revenues over (under) Expenditures:	-\$249,131	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	28.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,729,820	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$171	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,056,392	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$5,820,933	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$35,182,566	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,199	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$44,322,033	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,770	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,951,372	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,811,388	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$309	\$478	\$340
Per Capita Expenditures:	\$301	\$457	\$327
Operating Income (loss):	\$139,984	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	922.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$44,382,017	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,774	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	Stephenson
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,841,880		
Equalized Assessed Valuation:	\$39,452,961		
Population:	2,912		
Employees:			
Full Time:			10
Part Time:			26
Salaries Paid:			\$588,740

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,894,969	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,338	\$605	\$440
Revenue Collected During FY 14:	\$1,690,412	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,454,629	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$580	\$812	\$637
Per Capita Expenditures:	\$500	\$769	\$619
Revenues over (under) Expenditures:	\$235,783	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	283.97%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,130,752	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,419	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,437,090	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,734,792	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,167,227	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,774	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,442,964	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$839	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,027,500	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$822,892	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$353	\$478	\$340
Per Capita Expenditures:	\$283	\$457	\$327
Operating Income (loss):	\$204,608	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	321.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,647,572	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$909	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,021	\$609,493	\$29,815
Per Capita Debt:	\$8	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$808,975	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,512	\$79,092	\$947
Revenue Collected During FY 14:	\$139,957	\$321,951	\$89,373
Expenditures During FY 14:	\$136,238	\$319,515	\$97,232
Per Capita Revenue:	\$262	\$78,578	\$229
Per Capita Expenditures:	\$255	\$76,774	\$261
Operating Income (loss):	\$3,719	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	568.88%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$775,037	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,449	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

Unit Code: **050/045/32** County: **Lasalle**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,993**

Equalized Assessed Valuation: **\$982,546**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$11,785**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,099	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$351	\$24,836	\$493
Revenue Collected During FY 14:	\$48,500	\$369,367	\$116,057
Expenditures During FY 14:	\$32,228	\$363,149	\$110,784
Per Capita Revenue:	\$303	\$93,141	\$321
Per Capita Expenditures:	\$201	\$94,207	\$304
Revenues over (under) Expenditures:	\$16,272	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	224.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$72,371	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$452	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$72,371	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$44,363	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$277	\$79,092	\$947
Revenue Collected During FY 14:	\$19,643	\$321,951	\$89,373
Expenditures During FY 14:	\$16,688	\$319,515	\$97,232
Per Capita Revenue:	\$123	\$78,578	\$229
Per Capita Expenditures:	\$104	\$76,774	\$261
Operating Income (loss):	\$2,955	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	283.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$47,318	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$296	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,894	\$609,493	\$29,815
Per Capita Debt:	\$56	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$56,346	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$197	\$79,092	\$947
Revenue Collected During FY 14:	\$52,519	\$321,951	\$89,373
Expenditures During FY 14:	\$52,429	\$319,515	\$97,232
Per Capita Revenue:	\$184	\$78,578	\$229
Per Capita Expenditures:	\$183	\$76,774	\$261
Operating Income (loss):	\$90	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	107.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$56,436	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$197	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,112,732	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,426	\$1,369	\$683
General Obligation Debt over EAV:	5.65%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,963,121	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,105	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,057,598	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,480,951	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$574	\$478	\$340
Per Capita Expenditures:	\$413	\$457	\$327
Operating Income (loss):	\$576,647	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	310.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,594,768	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,282	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$827,975	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$338	\$605	\$440
Revenue Collected During FY 14:	\$986,551	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$930,979	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$403	\$812	\$637
Per Capita Expenditures:	\$380	\$769	\$619
Revenues over (under) Expenditures:	\$55,572	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	92.89%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$864,815	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$353	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$877,687	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$674,238	\$8,931,204	\$2,656,302
Per Capita Debt:	\$275	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,528,525	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$624	\$1,598	\$1,215
Revenue Collected During FY 14:	\$666,167	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$543,906	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$272	\$478	\$340
Per Capita Expenditures:	\$222	\$457	\$327
Operating Income (loss):	\$122,261	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	303.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,650,786	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$674	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,065,347	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$517	\$605	\$440
Revenue Collected During FY 14:	\$2,908,165	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,656,381	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,412	\$812	\$637
Per Capita Expenditures:	\$1,290	\$769	\$619
Revenues over (under) Expenditures:	\$251,784	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	41.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,089,015	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$529	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,101	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,463,839	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,755,953	\$8,931,204	\$2,656,302
Per Capita Debt:	\$4,250	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$11,271,274	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$5,471	\$1,598	\$1,215
Revenue Collected During FY 14:	\$667,230	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,418,018	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$324	\$478	\$340
Per Capita Expenditures:	\$688	\$457	\$327
Operating Income (loss):	-\$750,788	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	758.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,748,602	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$5,218	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,159,542	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,247	\$79,092	\$947
Revenue Collected During FY 14:	\$134,317	\$321,951	\$89,373
Expenditures During FY 14:	\$110,229	\$319,515	\$97,232
Per Capita Revenue:	\$260	\$78,578	\$229
Per Capita Expenditures:	\$214	\$76,774	\$261
Operating Income (loss):	\$24,088	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1073.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,183,630	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,294	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village	
Unit Code:	049/105/32	County: Lake
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$50,098,730	
Equalized Assessed Valuation:	\$1,043,396,255	
Population:	20,315	
Employees:		
	Full Time:	161
	Part Time:	276
	Salaries Paid:	\$14,683,224

Blended Component Units	
Number Submitted =	2
Firefighters' Pension	
Police Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,212,820	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$601	\$605	\$440
Revenue Collected During FY 14:	\$26,540,217	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$23,621,241	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,306	\$812	\$637
Per Capita Expenditures:	\$1,163	\$769	\$619
Revenues over (under) Expenditures:	\$2,918,976	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	54.90%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$12,968,766	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$638	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,790,541	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$14,714,283	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$41,166,913	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,026	\$1,369	\$683
General Obligation Debt over EAV:	3.91%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,851,797	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$928	\$1,598	\$1,215
Revenue Collected During FY 14:	\$10,901,036	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$11,347,162	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$537	\$478	\$340
Per Capita Expenditures:	\$559	\$457	\$327
Operating Income (loss):	-\$446,126	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	180.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$20,532,796	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,011	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$128,335	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,027	\$79,092	\$947
Revenue Collected During FY 14:	\$20,776	\$321,951	\$89,373
Expenditures During FY 14:	\$32,577	\$319,515	\$97,232
Per Capita Revenue:	\$166	\$78,578	\$229
Per Capita Expenditures:	\$261	\$76,774	\$261
Operating Income (loss):	-\$11,801	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	359.72%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$117,187	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$937	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Limestone Village**

Unit Code: **046/095/32** County: **Kankakee**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$450,765**

Equalized Assessed Valuation: **\$26,530,496**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$54,806**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$637,591	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$398	\$605	\$440
Revenue Collected During FY 14:	\$403,692	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$358,282	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$252	\$812	\$637
Per Capita Expenditures:	\$224	\$769	\$619
Revenues over (under) Expenditures:	\$45,410	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	190.63%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$683,001	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$427	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$307,210	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$375,791	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,301,064	\$8,931,204	\$2,656,302
Per Capita Debt:	\$434	\$1,369	\$683
General Obligation Debt over EAV:	0.36%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,518,979	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$174	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,892,371	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,416,496	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$199	\$478	\$340
Per Capita Expenditures:	\$167	\$457	\$327
Operating Income (loss):	\$475,875	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	123.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,994,854	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$206	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,285,070	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,101	\$1,369	\$683
General Obligation Debt over EAV:	2.32%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$38,209,959	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$5,252	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,006,944	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,501,426	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$551	\$478	\$340
Per Capita Expenditures:	\$756	\$457	\$327
Operating Income (loss):	-\$1,494,482	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	677.74%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$37,285,369	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$5,125	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,308,458		
Equalized Assessed Valuation:	\$573,306,864		
Population:	12,590		
Employees:			
Full Time:			91
Part Time:			10
Salaries Paid:			\$8,075,165

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$21,976,713	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,746	\$605	\$440
Revenue Collected During FY 14:	\$21,718,436	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$20,783,181	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,725	\$812	\$637
Per Capita Expenditures:	\$1,651	\$769	\$619
Revenues over (under) Expenditures:	\$935,255	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	110.32%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$22,928,576	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,821	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,353,691	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$9,402,780	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,013,358	\$8,931,204	\$2,656,302
Per Capita Debt:	\$716	\$1,369	\$683
General Obligation Debt over EAV:	0.65%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,666,252	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$688	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,182,422	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,012,613	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$332	\$478	\$340
Per Capita Expenditures:	\$319	\$457	\$327
Operating Income (loss):	\$169,809	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	215.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,636,061	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$686	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,138,868		
Equalized Assessed Valuation:	\$317,922,186		
Population:	14,462		
Employees:			
	Full Time:	37	
	Part Time:	31	
	Salaries Paid:	\$3,252,647	

Blended Component Units	
Number Submitted = 1	
Police Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,747,118	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$328	\$605	\$440
Revenue Collected During FY 14:	\$4,433,265	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$4,644,649	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$307	\$812	\$637
Per Capita Expenditures:	\$321	\$769	\$619
Revenues over (under) Expenditures:	-\$211,384	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	85.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$3,954,624	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$273	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,815,206	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$3,264,921	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,084,189	\$8,931,204	\$2,656,302
Per Capita Debt:	\$282	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$25,493,187	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,763	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,436,972	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,739,584	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$307	\$478	\$340
Per Capita Expenditures:	\$328	\$457	\$327
Operating Income (loss):	-\$302,612	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	530.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$25,127,025	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,737	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,031,585	\$8,931,204	\$2,656,302
Per Capita Debt:	\$269	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$40,931,383	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,828	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,426,505	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,082,451	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$242	\$478	\$340
Per Capita Expenditures:	\$272	\$457	\$327
Operating Income (loss):	-\$655,946	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	666.92%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$40,565,335	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,812	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,453,988	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,267	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$11,909,059	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,747	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,923,636	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,637,970	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$429	\$478	\$340
Per Capita Expenditures:	\$534	\$457	\$327
Operating Income (loss):	-\$714,334	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	338.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$12,327,593	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,809	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$559,418	\$609,493	\$29,815
Per Capita Debt:	\$1,690	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,187,111	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,586	\$79,092	\$947
Revenue Collected During FY 14:	\$98,112	\$321,951	\$89,373
Expenditures During FY 14:	\$109,439	\$319,515	\$97,232
Per Capita Revenue:	\$296	\$78,578	\$229
Per Capita Expenditures:	\$331	\$76,774	\$261
Operating Income (loss):	-\$11,327	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1074.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,175,784	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,552	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$166,711	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$834	\$24,836	\$493
Revenue Collected During FY 14:	\$34,134	\$369,367	\$116,057
Expenditures During FY 14:	\$69,979	\$363,149	\$110,784
Per Capita Revenue:	\$171	\$93,141	\$321
Per Capita Expenditures:	\$350	\$94,207	\$304
Revenues over (under) Expenditures:	-\$35,845	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	187.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$130,866	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$654	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$173,069	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$190,071	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$222	\$24,836	\$493
Revenue Collected During FY 14:	\$247,024	\$369,367	\$116,057
Expenditures During FY 14:	\$198,544	\$363,149	\$110,784
Per Capita Revenue:	\$288	\$93,141	\$321
Per Capita Expenditures:	\$231	\$94,207	\$304
Revenues over (under) Expenditures:	\$48,480	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	120.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$238,551	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$278	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,110	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$193,441	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$54,000	\$609,493	\$29,815
Per Capita Debt:	\$63	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$107,068	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$125	\$79,092	\$947
Revenue Collected During FY 14:	\$591,464	\$321,951	\$89,373
Expenditures During FY 14:	\$262,503	\$319,515	\$97,232
Per Capita Revenue:	\$689	\$78,578	\$229
Per Capita Expenditures:	\$306	\$76,774	\$261
Operating Income (loss):	\$328,961	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	183.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$481,470	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$561	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$132,506	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$149	\$79,092	\$947
Revenue Collected During FY 14:	\$306,367	\$321,951	\$89,373
Expenditures During FY 14:	\$392,283	\$319,515	\$97,232
Per Capita Revenue:	\$344	\$78,578	\$229
Per Capita Expenditures:	\$441	\$76,774	\$261
Operating Income (loss):	-\$85,916	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	73.16%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$287,007	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$322	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,644,454	\$8,931,204	\$2,656,302
Per Capita Debt:	\$871	\$1,369	\$683
General Obligation Debt over EAV:	0.49%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$55,648,032	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,240	\$1,598	\$1,215
Revenue Collected During FY 14:	\$17,590,891	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$14,252,311	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$708	\$478	\$340
Per Capita Expenditures:	\$574	\$457	\$327
Operating Income (loss):	\$3,338,580	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	404.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$57,625,073	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,320	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$467,814	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,167	\$24,836	\$493
Revenue Collected During FY 14:	\$385,039	\$369,367	\$116,057
Expenditures During FY 14:	\$335,005	\$363,149	\$110,784
Per Capita Revenue:	\$960	\$93,141	\$321
Per Capita Expenditures:	\$835	\$94,207	\$304
Revenues over (under) Expenditures:	\$50,034	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	154.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$517,848	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,291	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,044	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$423,804	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$424,158	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,058	\$79,092	\$947
Revenue Collected During FY 14:	\$95,251	\$321,951	\$89,373
Expenditures During FY 14:	\$70,415	\$319,515	\$97,232
Per Capita Revenue:	\$238	\$78,578	\$229
Per Capita Expenditures:	\$176	\$76,774	\$261
Operating Income (loss):	\$24,836	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	637.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$448,994	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,120	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

Unit Code: **036/025/32** County: **Henderson**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,570**

Equalized Assessed Valuation: **\$2,301,310**

Population: **454**

Employees:

 Full Time: **7**

 Part Time: **2**

 Salaries Paid: **\$12,765**

Blended Component Units

Number Submitted = 1
lomax village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$284,001	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$626	\$24,836	\$493
Revenue Collected During FY 14:	\$103,632	\$369,367	\$116,057
Expenditures During FY 14:	\$73,789	\$363,149	\$110,784
Per Capita Revenue:	\$228	\$93,141	\$321
Per Capita Expenditures:	\$163	\$94,207	\$304
Revenues over (under) Expenditures:	\$29,843	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	425.33%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$313,844	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$691	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$313,844	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,866,380		
Equalized Assessed Valuation:	\$1,268,127,652		
Population:	43,395		
Employees:			
Full Time:			242
Part Time:			41
Salaries Paid:			\$21,075,188

Blended Component Units

Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$19,662,776	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$453	\$513	\$441
Revenue Collected During FY 14:	\$40,233,697	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$41,593,803	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$927	\$1,047	\$1,013
Per Capita Expenditures:	\$958	\$1,008	\$967
Revenues over (under) Expenditures:	-\$1,360,106	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	45.18%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$18,793,180	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$433	\$516	\$439

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$66,708	\$
Total Unreserved Funds:	\$	\$83,185	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,708,131	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$18,260,845	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,741,000	\$81,108,167	\$55,205,755
Per Capita Debt:	\$340	\$1,521	\$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$79,897,660	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,841	\$1,355	\$1,126
Revenue Collected During FY 14:	\$19,034,513	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$17,757,670	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$439	\$418	\$307
Per Capita Expenditures:	\$409	\$399	\$297
Operating Income (loss):	\$1,276,843	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	459.02%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$81,511,966	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,878	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$223,000	\$609,493	\$29,815
Per Capita Debt:	\$569	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$616,705	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,573	\$79,092	\$947
Revenue Collected During FY 14:	\$139,135	\$321,951	\$89,373
Expenditures During FY 14:	\$128,939	\$319,515	\$97,232
Per Capita Revenue:	\$355	\$78,578	\$229
Per Capita Expenditures:	\$329	\$76,774	\$261
Operating Income (loss):	\$10,196	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	483.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$622,891	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,589	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$917,337	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$673	\$605	\$440
Revenue Collected During FY 14:	\$467,377	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$593,221	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$343	\$812	\$637
Per Capita Expenditures:	\$435	\$769	\$619
Revenues over (under) Expenditures:	-\$125,844	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	133.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$791,493	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$580	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$346,007	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$445,486	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Grove Village**

Unit Code: **049/120/32** County: **Lake**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,065,516**

Equalized Assessed Valuation: **\$534,176,223**

Population: **8,058**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$403,328**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,155,719	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$888	\$605	\$440
Revenue Collected During FY 14:	\$5,052,689	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$4,611,501	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$627	\$812	\$637
Per Capita Expenditures:	\$572	\$769	\$619
Revenues over (under) Expenditures:	\$441,188	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	153.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$7,067,241	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$877	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,553,712	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$586,402	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,315,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$660	\$1,369	\$683
General Obligation Debt over EAV:	0.18%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,508,537	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$435	\$1,598	\$1,215
Revenue Collected During FY 14:	\$85,669	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$235,650	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$11	\$478	\$340
Per Capita Expenditures:	\$29	\$457	\$327
Operating Income (loss):	-\$149,981	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1733.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,084,434	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$507	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Longview Village

Unit Code: 010/050/32 County: Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Combination

Appropriation or Budget: \$142,300

Equalized Assessed Valuation: \$762,800

Population: 153

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$13,572

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$164,746	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,077	\$24,836	\$493
Revenue Collected During FY 14:	\$41,901	\$369,367	\$116,057
Expenditures During FY 14:	\$61,502	\$363,149	\$110,784
Per Capita Revenue:	\$274	\$93,141	\$321
Per Capita Expenditures:	\$402	\$94,207	\$304
Revenues over (under) Expenditures:	-\$19,601	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	236.00%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$145,145	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$949	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,708	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$135,437	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$160,991	\$609,493	\$29,815
Per Capita Debt:	\$1,052	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$776,295	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$5,074	\$79,092	\$947
Revenue Collected During FY 14:	\$47,398	\$321,951	\$89,373
Expenditures During FY 14:	\$64,866	\$319,515	\$97,232
Per Capita Revenue:	\$310	\$78,578	\$229
Per Capita Expenditures:	\$424	\$76,774	\$261
Operating Income (loss):	-\$17,468	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1169.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$758,827	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,960	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loraine Village**

Unit Code: 001/050/32 County: Adams

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$54,740

Equalized Assessed Valuation: \$1,702,470

Population: 313

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$12,192

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$103,813	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$332	\$24,836	\$493
Revenue Collected During FY 14:	\$78,794	\$369,367	\$116,057
Expenditures During FY 14:	\$50,931	\$363,149	\$110,784
Per Capita Revenue:	\$252	\$93,141	\$321
Per Capita Expenditures:	\$163	\$94,207	\$304
Revenues over (under) Expenditures:	\$27,863	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	253.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$129,340	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$413	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$129,340	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,897	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$83,443	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$76,864	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$246	\$79,092	\$947
Revenue Collected During FY 14:	\$51,955	\$321,951	\$89,373
Expenditures During FY 14:	\$45,003	\$319,515	\$97,232
Per Capita Revenue:	\$166	\$78,578	\$229
Per Capita Expenditures:	\$144	\$76,774	\$261
Operating Income (loss):	\$6,952	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	191.44%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$86,152	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$275	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$80,128	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$161	\$24,836	\$493
Revenue Collected During FY 14:	\$192,202	\$369,367	\$116,057
Expenditures During FY 14:	\$226,124	\$363,149	\$110,784
Per Capita Revenue:	\$386	\$93,141	\$321
Per Capita Expenditures:	\$454	\$94,207	\$304
Revenues over (under) Expenditures:	-\$33,922	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	18.55%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$41,950	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$84	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,098	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$25,852	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,109,065	\$609,493	\$29,815
Per Capita Debt:	\$2,227	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,578,530	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,170	\$79,092	\$947
Revenue Collected During FY 14:	\$191,785	\$321,951	\$89,373
Expenditures During FY 14:	\$248,109	\$319,515	\$97,232
Per Capita Revenue:	\$385	\$78,578	\$229
Per Capita Expenditures:	\$498	\$76,774	\$261
Operating Income (loss):	-\$56,324	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	615.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,526,462	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,065	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$162,659	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$143	\$605	\$440
Revenue Collected During FY 14:	\$547,830	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$452,481	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$483	\$812	\$637
Per Capita Expenditures:	\$399	\$769	\$619
Revenues over (under) Expenditures:	\$95,349	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	47.41%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$214,502	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$189	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$242,672	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$28,170	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,242,856	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,095	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,676,267	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,358	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,006,401	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$890,857	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$887	\$478	\$340
Per Capita Expenditures:	\$785	\$457	\$327
Operating Income (loss):	\$115,544	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	312.58%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,784,676	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,453	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$22,443,145	\$8,931,204	\$2,656,302
Per Capita Debt:	\$935	\$1,369	\$683
General Obligation Debt over EAV:	0.31%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$21,538,980	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$898	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,785,590	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,429,991	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$116	\$478	\$340
Per Capita Expenditures:	\$101	\$457	\$327
Operating Income (loss):	\$355,599	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	910.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$22,117,079	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$922	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 County: Moultrie

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,090,690

Equalized Assessed Valuation: \$7,889,523

Population: 1,130

Employees:

 Full Time: 5

 Part Time: 15

 Salaries Paid: \$188,423

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$216,989	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$192	\$605	\$440
Revenue Collected During FY 14:	\$351,952	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$390,894	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$311	\$812	\$637
Per Capita Expenditures:	\$346	\$769	\$619
Revenues over (under) Expenditures:	-\$38,942	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	-13.25%	90.40%	74.76%
Ending Fund Balance for FY 14:	-\$51,777	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	-\$46	\$617	\$464

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	\$	\$70,974	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,994	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$89,772	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$400,622	\$8,931,204	\$2,656,302
Per Capita Debt:	\$355	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,959,106	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,734	\$1,598	\$1,215
Revenue Collected During FY 14:	\$270,855	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$290,155	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$240	\$478	\$340
Per Capita Expenditures:	\$257	\$457	\$327
Operating Income (loss):	-\$19,300	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	659.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,912,566	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,693	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ludlow Village**

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,072**

Equalized Assessed Valuation: **\$2,829,255**

Population: **324**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$35,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$102,653	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$317	\$24,836	\$493
Revenue Collected During FY 14:	\$103,252	\$369,367	\$116,057
Expenditures During FY 14:	\$86,496	\$363,149	\$110,784
Per Capita Revenue:	\$319	\$93,141	\$321
Per Capita Expenditures:	\$267	\$94,207	\$304
Revenues over (under) Expenditures:	\$16,756	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	138.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$119,409	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$369	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$119,409	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$35,226	\$609,493	\$29,815
Per Capita Debt:	\$109	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$88,019	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$272	\$79,092	\$947
Revenue Collected During FY 14:	\$59,655	\$321,951	\$89,373
Expenditures During FY 14:	\$47,207	\$319,515	\$97,232
Per Capita Revenue:	\$184	\$78,578	\$229
Per Capita Expenditures:	\$146	\$76,774	\$261
Operating Income (loss):	\$12,448	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	212.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$100,467	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$310	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$156,057	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$260	\$79,092	\$947
Revenue Collected During FY 14:	\$50,178	\$321,951	\$89,373
Expenditures During FY 14:	\$159,448	\$319,515	\$97,232
Per Capita Revenue:	\$84	\$78,578	\$229
Per Capita Expenditures:	\$266	\$76,774	\$261
Operating Income (loss):	-\$109,270	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	29.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$46,787	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$78	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$71,851	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$614	\$24,836	\$493
Revenue Collected During FY 14:	\$28,387	\$369,367	\$116,057
Expenditures During FY 14:	\$30,880	\$363,149	\$110,784
Per Capita Revenue:	\$243	\$93,141	\$321
Per Capita Expenditures:	\$264	\$94,207	\$304
Revenues over (under) Expenditures:	-\$2,493	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	224.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$69,358	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$593	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,694	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$54,664	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$47,551	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$406	\$79,092	\$947
Revenue Collected During FY 14:	\$23,390	\$321,951	\$89,373
Expenditures During FY 14:	\$19,705	\$319,515	\$97,232
Per Capita Revenue:	\$200	\$78,578	\$229
Per Capita Expenditures:	\$168	\$76,774	\$261
Operating Income (loss):	\$3,685	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	260.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$51,236	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$438	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,664,130	\$8,931,204	\$2,656,302
Per Capita Debt:	\$608	\$1,369	\$683
General Obligation Debt over EAV:	0.50%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,762,775	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$511	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,097,870	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,440,940	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$225	\$478	\$340
Per Capita Expenditures:	\$262	\$457	\$327
Operating Income (loss):	-\$343,070	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	107.12%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,614,717	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$281	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,784,873	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,208	\$1,369	\$683
General Obligation Debt over EAV:	3.51%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,491,615	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$324	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,358,996	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,764,515	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$312	\$478	\$340
Per Capita Expenditures:	\$349	\$457	\$327
Operating Income (loss):	-\$405,519	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	81.98%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,086,096	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$286	\$1,625	\$1,255