



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$31,121	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$113	\$24,836	\$493
Revenue Collected During FY 14:	\$10,074	\$369,367	\$116,057
Expenditures During FY 14:	\$5,352	\$363,149	\$110,784
Per Capita Revenue:	\$37	\$93,141	\$321
Per Capita Expenditures:	\$19	\$94,207	\$304
Revenues over (under) Expenditures:	\$4,722	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	669.71%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$35,843	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$130	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$35,843	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$127,230	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$463	\$79,092	\$947
Revenue Collected During FY 14:	\$22,595	\$321,951	\$89,373
Expenditures During FY 14:	\$28,450	\$319,515	\$97,232
Per Capita Revenue:	\$82	\$78,578	\$229
Per Capita Expenditures:	\$103	\$76,774	\$261
Operating Income (loss):	-\$5,855	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	426.63%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$121,375	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$441	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,871,355	\$8,931,204	\$2,656,302
Per Capita Debt:	\$420	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<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:	\$1,600,374	\$8,931,204	\$2,656,302
Per Capita Debt:	\$821	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,827,908	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,963	\$1,598	\$1,215
Revenue Collected During FY 14:	\$993,019	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$730,366	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$509	\$478	\$340
Per Capita Expenditures:	\$375	\$457	\$327
Operating Income (loss):	\$262,653	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	560.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,090,561	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,098	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,156,277		
Equalized Assessed Valuation:	\$177,568,606		
Population:	19,265		
Employees:			
Full Time:			98
Part Time:			20
Salaries Paid:			\$5,680,339

#### Blended Component Units

Number Submitted = 2  
Fire Pension  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,496,349	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$441	\$605	\$440
Revenue Collected During FY 14:	\$15,696,745	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$15,212,098	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$815	\$812	\$637
Per Capita Expenditures:	\$790	\$769	\$619
Revenues over (under) Expenditures:	\$484,647	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	65.54%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$9,970,185	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$518	\$617	\$464

##### Equity

	<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:	\$2,096,956	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$7,062,027	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$13,304,647	\$8,931,204	\$2,656,302
Per Capita Debt:	\$691	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$20,275,064	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,052	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,608,622	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,862,484	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$343	\$478	\$340
Per Capita Expenditures:	\$304	\$457	\$327
Operating Income (loss):	\$746,138	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	341.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$19,992,723	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,038	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$732,325	\$8,931,204	\$2,656,302
Per Capita Debt:	\$649	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,702,567	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,509	\$1,598	\$1,215
Revenue Collected During FY 14:	\$528,253	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$371,042	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$468	\$478	\$340
Per Capita Expenditures:	\$329	\$457	\$327
Operating Income (loss):	\$157,211	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	525.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,950,619	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,729	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$517,207	\$8,931,204	\$2,656,302
Per Capita Debt:	\$133	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,267,103	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$325	\$1,598	\$1,215
Revenue Collected During FY 14:	\$667,994	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$646,194	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$172	\$478	\$340
Per Capita Expenditures:	\$166	\$457	\$327
Operating Income (loss):	\$21,800	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	199.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,288,903	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$331	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Maeystown Village**

Unit Code: **067/025/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$261,548**

Equalized Assessed Valuation: **\$2,885,324**

Population: **159**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$37,455**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$	\$24,836	\$493
Revenue Collected During FY 14:	\$51,425	\$369,367	\$116,057
Expenditures During FY 14:	\$70,417	\$363,149	\$110,784
Per Capita Revenue:	\$323	\$93,141	\$321
Per Capita Expenditures:	\$443	\$94,207	\$304
Revenues over (under) Expenditures:	-\$18,992	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	-26.97%	257.35%	167.68%
Ending Fund Balance for FY 14:	-\$18,992	\$351,006	\$180,864
Per Capita Ending Fund Balance:	-\$119	\$24,676	\$533

##### Equity

	<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:	\$2,364	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$24,907	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$268,088	\$609,493	\$29,815
Per Capita Debt:	\$1,686	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$	\$79,092	\$947
Revenue Collected During FY 14:	\$320,643	\$321,951	\$89,373
Expenditures During FY 14:	\$191,131	\$319,515	\$97,232
Per Capita Revenue:	\$2,017	\$78,578	\$229
Per Capita Expenditures:	\$1,202	\$76,774	\$261
Operating Income (loss):	\$129,512	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	67.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$129,512	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$815	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$43,024	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$156	\$24,836	\$493
Revenue Collected During FY 14:	\$62,267	\$369,367	\$116,057
Expenditures During FY 14:	\$53,354	\$363,149	\$110,784
Per Capita Revenue:	\$226	\$93,141	\$321
Per Capita Expenditures:	\$194	\$94,207	\$304
Revenues over (under) Expenditures:	\$8,913	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	64.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$34,312	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$125	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$23,104	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$11,208	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$241,000	\$609,493	\$29,815
Per Capita Debt:	\$876	\$180,001	\$67
General Obligation Debt over EAV:	11.28%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$740,255	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,692	\$79,092	\$947
Revenue Collected During FY 14:	\$57,413	\$321,951	\$89,373
Expenditures During FY 14:	\$94,981	\$319,515	\$97,232
Per Capita Revenue:	\$209	\$78,578	\$229
Per Capita Expenditures:	\$345	\$76,774	\$261
Operating Income (loss):	-\$37,568	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	758.37%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$720,312	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,619	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$20,972,946	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,890	\$1,369	\$683
General Obligation Debt over EAV:	0.42%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$8,512,120	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,173	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,235,765	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,534,401	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$308	\$478	\$340
Per Capita Expenditures:	\$211	\$457	\$327
Operating Income (loss):	\$701,364	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	600.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$9,215,088	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,270	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Makanda Village**

Unit Code: **039/050/32** County: **Jackson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,990**

Equalized Assessed Valuation: **\$12,807,036**

Population: **561**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$12,900**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$340,060	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$606	\$24,836	\$493
Revenue Collected During FY 14:	\$173,885	\$369,367	\$116,057
Expenditures During FY 14:	\$74,916	\$363,149	\$110,784
Per Capita Revenue:	\$310	\$93,141	\$321
Per Capita Expenditures:	\$134	\$94,207	\$304
Revenues over (under) Expenditures:	\$98,969	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	586.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$439,029	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$783	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$439,029	-\$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: **Malden Village**

Unit Code: **006/060/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$386,800**

Equalized Assessed Valuation: **\$2,488,803**

Population: **362**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$13,920**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$173,797	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$480	\$24,836	\$493
Revenue Collected During FY 14:	\$76,674	\$369,367	\$116,057
Expenditures During FY 14:	\$47,335	\$363,149	\$110,784
Per Capita Revenue:	\$212	\$93,141	\$321
Per Capita Expenditures:	\$131	\$94,207	\$304
Revenues over (under) Expenditures:	\$29,339	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	302.39%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$143,136	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$395	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$68,624	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$74,512	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$132,050	\$609,493	\$29,815
Per Capita Debt:	\$365	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$467,977	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,293	\$79,092	\$947
Revenue Collected During FY 14:	\$140,800	\$321,951	\$89,373
Expenditures During FY 14:	\$166,505	\$319,515	\$97,232
Per Capita Revenue:	\$389	\$78,578	\$229
Per Capita Expenditures:	\$460	\$76,774	\$261
Operating Income (loss):	-\$25,705	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	301.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$502,272	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,387	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Malta Village		
Unit Code:	019/045/32	County:	Dekalb
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,825,317		
Equalized Assessed Valuation:	\$17,179,381		
Population:	1,164		
Employees:			
Full Time:			3
Part Time:			13
Salaries Paid:			\$190,236

#### Blended Component Units

Number Submitted = 1  
Water & Sewer Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$779,674	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$670	\$605	\$440
Revenue Collected During FY 14:	\$1,716,351	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,206,160	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,475	\$812	\$637
Per Capita Expenditures:	\$1,036	\$769	\$619
Revenues over (under) Expenditures:	\$510,191	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	106.94%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,289,865	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,108	\$617	\$464

##### Equity

	<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:	\$239,839	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,050,027	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$44,800	\$8,931,204	\$2,656,302
Per Capita Debt:	\$38	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$541,608	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$465	\$1,598	\$1,215
Revenue Collected During FY 14:	\$333,452	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$316,155	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$286	\$478	\$340
Per Capita Expenditures:	\$272	\$457	\$327
Operating Income (loss):	\$17,297	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	176.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$558,905	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$480	\$1,625	\$1,255





**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:	\$1,148,690	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,961	\$79,092	\$947
Revenue Collected During FY 14:	\$88,541	\$321,951	\$89,373
Expenditures During FY 14:	\$96,963	\$319,515	\$97,232
Per Capita Revenue:	\$305	\$78,578	\$229
Per Capita Expenditures:	\$334	\$76,774	\$261
Operating Income (loss):	-\$8,422	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1175.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,140,268	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,932	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,736,783		
Equalized Assessed Valuation:	\$174,464,413		
Population:	7,182		
Employees:			
Full Time:	27		
Part Time:	20		
Salaries Paid:	\$1,731,930		

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,688,928	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$235	\$605	\$440
Revenue Collected During FY 14:	\$3,795,144	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$3,200,680	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$528	\$812	\$637
Per Capita Expenditures:	\$446	\$769	\$619
Revenues over (under) Expenditures:	\$594,464	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	61.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,963,392	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$273	\$617	\$464

##### Equity

	<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:	\$265,544	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$8,297,841	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$14,434,669	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,010	\$1,369	\$683
General Obligation Debt over EAV:	7.12%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$21,826,735	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,039	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,194,459	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,546,013	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$445	\$478	\$340
Per Capita Expenditures:	\$494	\$457	\$327
Operating Income (loss):	-\$351,554	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	613.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$21,766,342	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,031	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Manito Village**

Unit Code: **060/035/32** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$879,200**

Equalized Assessed Valuation: **\$17,066,122**

Population: **1,642**

Employees:

    Full Time: **9**

    Part Time: **17**

    Salaries Paid: **\$317,567**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$691,179	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$421	\$605	\$440
Revenue Collected During FY 14:	\$820,400	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$626,322	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$500	\$812	\$637
Per Capita Expenditures:	\$381	\$769	\$619
Revenues over (under) Expenditures:	\$194,078	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	141.34%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$885,257	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$539	\$617	\$464

##### Equity

	<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:	\$358,532	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$526,725	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$244,288	\$8,931,204	\$2,656,302
Per Capita Debt:	\$149	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,555,799	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$948	\$1,598	\$1,215
Revenue Collected During FY 14:	\$381,827	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$313,876	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$233	\$478	\$340
Per Capita Expenditures:	\$191	\$457	\$327
Operating Income (loss):	\$67,951	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	517.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,623,750	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$989	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$533,157	\$609,493	\$29,815
Per Capita Debt:	\$1,568	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,920,265	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$8,589	\$79,092	\$947
Revenue Collected During FY 14:	\$135,674	\$321,951	\$89,373
Expenditures During FY 14:	\$189,591	\$319,515	\$97,232
Per Capita Revenue:	\$399	\$78,578	\$229
Per Capita Expenditures:	\$558	\$76,774	\$261
Operating Income (loss):	-\$53,917	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1511.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,866,348	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$8,430	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Mansfield Village**

Unit Code: **074/040/32** County: **Piatt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$704,576**

Equalized Assessed Valuation: **\$11,136,132**

Population: **906**

Employees:

**Full Time:** **11**

**Part Time:** **20**

**Salaries Paid:** **\$138,257**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$457,765	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$505	\$24,836	\$493
Revenue Collected During FY 14:	\$364,525	\$369,367	\$116,057
Expenditures During FY 14:	\$328,990	\$363,149	\$110,784
Per Capita Revenue:	\$402	\$93,141	\$321
Per Capita Expenditures:	\$363	\$94,207	\$304
Revenues over (under) Expenditures:	\$35,535	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	149.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$493,300	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$544	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$33,833	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$459,468	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$742,261	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$819	\$79,092	\$947
Revenue Collected During FY 14:	\$98,551	\$321,951	\$89,373
Expenditures During FY 14:	\$121,606	\$319,515	\$97,232
Per Capita Revenue:	\$109	\$78,578	\$229
Per Capita Expenditures:	\$134	\$76,774	\$261
Operating Income (loss):	-\$23,055	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	591.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$719,206	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$794	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,673,947	\$8,931,204	\$2,656,302
Per Capita Debt:	\$399	\$1,369	\$683
General Obligation Debt over EAV:	1.18%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$12,601,598	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,369	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,466,216	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,572,849	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$268	\$478	\$340
Per Capita Expenditures:	\$171	\$457	\$327
Operating Income (loss):	\$893,367	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	690.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,865,125	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,180	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,191,751		
Equalized Assessed Valuation:	\$25,043,425		
Population:	1,310		
Employees:			
Full Time:			3
Part Time:			21
Salaries Paid:			\$331,611

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,096,506	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$837	\$605	\$440
Revenue Collected During FY 14:	\$777,323	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$825,333	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$593	\$812	\$637
Per Capita Expenditures:	\$630	\$769	\$619
Revenues over (under) Expenditures:	-\$48,010	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	118.50%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$977,993	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$747	\$617	\$464

##### Equity

	<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:	\$177,268	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$800,725	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,362,722	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,040	\$1,369	\$683
General Obligation Debt over EAV:	0.30%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$3,139,258	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,396	\$1,598	\$1,215
Revenue Collected During FY 14:	\$300,772	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$346,107	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$230	\$478	\$340
Per Capita Expenditures:	\$264	\$457	\$327
Operating Income (loss):	-\$45,335	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	914.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,164,426	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,416	\$1,625	\$1,255



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:	\$201,489	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$746	\$24,836	\$493
Revenue Collected During FY 14:	\$99,369	\$369,367	\$116,057
Expenditures During FY 14:	\$110,894	\$363,149	\$110,784
Per Capita Revenue:	\$368	\$93,141	\$321
Per Capita Expenditures:	\$411	\$94,207	\$304
Revenues over (under) Expenditures:	-\$11,525	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	171.30%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$189,964	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$704	\$24,676	\$533

Equity

	<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:	\$29,389	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$160,575	-\$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:	\$200,068	\$609,493	\$29,815
Per Capita Debt:	\$741	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,210,853	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,485	\$79,092	\$947
Revenue Collected During FY 14:	\$379,161	\$321,951	\$89,373
Expenditures During FY 14:	\$356,382	\$319,515	\$97,232
Per Capita Revenue:	\$1,404	\$78,578	\$229
Per Capita Expenditures:	\$1,320	\$76,774	\$261
Operating Income (loss):	\$22,779	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	346.15%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,233,632	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,569	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Maquon Village**

Unit Code: **048/040/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,881**

Equalized Assessed Valuation: **\$1,613,183**

Population: **295**

Employees:

    Full Time: **1**

    Part Time: **13**

    Salaries Paid: **\$22,539**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,905	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$95	\$24,836	\$493
Revenue Collected During FY 14:	\$96,287	\$369,367	\$116,057
Expenditures During FY 14:	\$84,108	\$363,149	\$110,784
Per Capita Revenue:	\$326	\$93,141	\$321
Per Capita Expenditures:	\$285	\$94,207	\$304
Revenues over (under) Expenditures:	\$12,179	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	47.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$40,083	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$136	\$24,676	\$533

##### Equity

	<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:	\$64,971	\$123,269	\$26,022
Total Unrestricted Net Assets:	-\$24,888	-\$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:	\$103,273	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$350	\$79,092	\$947
Revenue Collected During FY 14:	\$56,082	\$321,951	\$89,373
Expenditures During FY 14:	\$37,447	\$319,515	\$97,232
Per Capita Revenue:	\$190	\$78,578	\$229
Per Capita Expenditures:	\$127	\$76,774	\$261
Operating Income (loss):	\$18,635	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	325.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$121,908	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$413	\$73,505	\$950



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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$2,279,771	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$298	\$605	\$440
Revenue Collected During FY 14:	\$4,205,808	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$4,016,357	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$550	\$812	\$637
Per Capita Expenditures:	\$525	\$769	\$619
Revenues over (under) Expenditures:	\$189,451	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	58.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,363,265	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$309	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,383,427	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,124,007	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,331,829	\$8,931,204	\$2,656,302
Per Capita Debt:	\$566	\$1,369	\$683
General Obligation Debt over EAV:	1.16%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$6,431,350	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$841	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,114,349	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,743,097	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$276	\$478	\$340
Per Capita Expenditures:	\$228	\$457	\$327
Operating Income (loss):	\$371,252	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	388.84%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,777,779	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$886	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Marietta Village**

Unit Code: **029/080/32** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,620**

Equalized Assessed Valuation: **\$475,374**

Population: **150**

Employees:

**Full Time:**

**Part Time:** **10**

**Salaries Paid:** **\$6,461**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$66,726	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$445	\$24,836	\$493
Revenue Collected During FY 14:	\$24,855	\$369,367	\$116,057
Expenditures During FY 14:	\$22,453	\$363,149	\$110,784
Per Capita Revenue:	\$166	\$93,141	\$321
Per Capita Expenditures:	\$150	\$94,207	\$304
Revenues over (under) Expenditures:	\$2,402	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	307.88%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$69,128	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$461	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$69,128	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$361,463	\$609,493	\$29,815
Per Capita Debt:	\$2,410	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,805,555	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$12,037	\$79,092	\$947
Revenue Collected During FY 14:	\$95,037	\$321,951	\$89,373
Expenditures During FY 14:	\$169,512	\$319,515	\$97,232
Per Capita Revenue:	\$634	\$78,578	\$229
Per Capita Expenditures:	\$1,130	\$76,774	\$261
Operating Income (loss):	-\$74,475	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1021.21%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,731,080	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$11,541	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$354,653	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$369	\$24,836	\$493
Revenue Collected During FY 14:	\$455,326	\$369,367	\$116,057
Expenditures During FY 14:	\$384,279	\$363,149	\$110,784
Per Capita Revenue:	\$474	\$93,141	\$321
Per Capita Expenditures:	\$400	\$94,207	\$304
Revenues over (under) Expenditures:	\$71,047	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	110.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$425,700	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$443	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$18,931	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$406,769	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$184,278	\$609,493	\$29,815
Per Capita Debt:	\$192	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,092,091	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,138	\$79,092	\$947
Revenue Collected During FY 14:	\$319,384	\$321,951	\$89,373
Expenditures During FY 14:	\$292,920	\$319,515	\$97,232
Per Capita Revenue:	\$333	\$78,578	\$229
Per Capita Expenditures:	\$305	\$76,774	\$261
Operating Income (loss):	\$26,464	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	381.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,118,555	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,165	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$57,631,997	\$8,931,204	\$2,656,302
Per Capita Debt:	\$3,310	\$1,369	\$683
General Obligation Debt over EAV:	13.11%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$18,209,491	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,046	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,614,010	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,300,222	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$380	\$478	\$340
Per Capita Expenditures:	\$362	\$457	\$327
Operating Income (loss):	\$313,788	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	297.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$18,745,618	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,077	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,950,797	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,083	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,727,621	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,019	\$1,598	\$1,215
Revenue Collected During FY 14:	\$712,958	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,174,679	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$376	\$478	\$340
Per Capita Expenditures:	\$619	\$457	\$327
Operating Income (loss):	-\$461,721	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	476.70%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,599,661	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,952	\$1,625	\$1,255





# 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:	\$2,298,023	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,141	\$79,092	\$947
Revenue Collected During FY 14:	\$170,048	\$321,951	\$89,373
Expenditures During FY 14:	\$298,243	\$319,515	\$97,232
Per Capita Revenue:	\$306	\$78,578	\$229
Per Capita Expenditures:	\$537	\$76,774	\$261
Operating Income (loss):	-\$128,195	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	732.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,184,828	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,937	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$43,841,321	\$8,931,204	\$2,656,302
Per Capita Debt:	\$3,460	\$1,369	\$683
General Obligation Debt over EAV:	29.82%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$5,081,367	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$401	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,853,688	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,584,150	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$462	\$478	\$340
Per Capita Expenditures:	\$441	\$457	\$327
Operating Income (loss):	\$269,538	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	103.48%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,778,275	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$456	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,475,478	\$8,931,204	\$2,656,302
Per Capita Debt:	\$943	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,449,367	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$926	\$1,598	\$1,215
Revenue Collected During FY 14:	\$333,397	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$371,064	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$213	\$478	\$340
Per Capita Expenditures:	\$237	\$457	\$327
Operating Income (loss):	-\$37,667	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	380.45%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,411,700	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$902	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,805,792	\$8,931,204	\$2,656,302
Per Capita Debt:	\$639	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,498,727	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$531	\$1,598	\$1,215
Revenue Collected During FY 14:	\$841,412	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$727,517	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$298	\$478	\$340
Per Capita Expenditures:	\$258	\$457	\$327
Operating Income (loss):	\$113,895	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	221.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,612,622	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$571	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$8,488,579	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,666	\$1,369	\$683
General Obligation Debt over EAV:	1.76%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$7,554,627	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,483	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,291,133	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,631,818	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$450	\$478	\$340
Per Capita Expenditures:	\$320	\$457	\$327
Operating Income (loss):	\$659,315	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	493.52%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,053,276	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,581	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,219,509	\$8,931,204	\$2,656,302
Per Capita Debt:	\$310	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$17,758,889	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,515	\$1,598	\$1,215
Revenue Collected During FY 14:	\$11,183,313	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$10,247,983	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$2,843	\$478	\$340
Per Capita Expenditures:	\$2,606	\$457	\$327
Operating Income (loss):	\$935,330	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	178.79%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$18,322,087	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,659	\$1,625	\$1,255



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:	-\$274,347	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	-\$235	\$605	\$440
Revenue Collected During FY 14:	\$585,851	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$816,041	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$502	\$812	\$637
Per Capita Expenditures:	\$699	\$769	\$619
Revenues over (under) Expenditures:	-\$230,190	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	-61.83%	90.40%	74.76%
Ending Fund Balance for FY 14:	-\$504,537	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	-\$432	\$617	\$464

Equity

	<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:	\$720,507	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$871,865	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$906,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$776	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$3,627,459	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,108	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,388,604	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,100,924	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,190	\$478	\$340
Per Capita Expenditures:	\$943	\$457	\$327
Operating Income (loss):	\$287,680	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	353.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,891,678	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,335	\$1,625	\$1,255



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:	\$696,081	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,827	\$24,836	\$493
Revenue Collected During FY 14:	\$127,255	\$369,367	\$116,057
Expenditures During FY 14:	\$108,368	\$363,149	\$110,784
Per Capita Revenue:	\$334	\$93,141	\$321
Per Capita Expenditures:	\$284	\$94,207	\$304
Revenues over (under) Expenditures:	\$18,887	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	659.76%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$714,968	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,877	\$24,676	\$533

Equity

	<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:	\$714,968	-\$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:	\$156,791	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$412	\$79,092	\$947
Revenue Collected During FY 14:	\$13,237	\$321,951	\$89,373
Expenditures During FY 14:	\$38,432	\$319,515	\$97,232
Per Capita Revenue:	\$35	\$78,578	\$229
Per Capita Expenditures:	\$101	\$76,774	\$261
Operating Income (loss):	-\$25,195	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	342.41%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$131,596	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$345	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,139,118	\$8,931,204	\$2,656,302
Per Capita Debt:	\$686	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$8,204,756	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,096	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,553,645	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,418,290	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$341	\$478	\$340
Per Capita Expenditures:	\$323	\$457	\$327
Operating Income (loss):	\$135,355	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	342.78%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,289,441	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,107	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$10,017,147	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,339	\$1,369	\$683
General Obligation Debt over EAV:	4.56%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$27,913,238	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,730	\$1,598	\$1,215
Revenue Collected During FY 14:	\$10,614,751	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$10,169,264	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,419	\$478	\$340
Per Capita Expenditures:	\$1,359	\$457	\$327
Operating Income (loss):	\$445,487	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	275.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$28,035,415	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,747	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mason Town**

Unit Code: **025/035/31** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$744,600**

Equalized Assessed Valuation: **\$1,806,565**

Population: **345**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$21,291**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$140,970	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$409	\$24,836	\$493
Revenue Collected During FY 14:	\$102,123	\$369,367	\$116,057
Expenditures During FY 14:	\$88,388	\$363,149	\$110,784
Per Capita Revenue:	\$296	\$93,141	\$321
Per Capita Expenditures:	\$256	\$94,207	\$304
Revenues over (under) Expenditures:	\$13,735	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	177.11%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$156,542	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$454	\$24,676	\$533

##### Equity

	<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:	\$88,747	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$67,795	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$226,000	\$609,493	\$29,815
Per Capita Debt:	\$655	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$665,191	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,928	\$79,092	\$947
Revenue Collected During FY 14:	\$69,869	\$321,951	\$89,373
Expenditures During FY 14:	\$67,331	\$319,515	\$97,232
Per Capita Revenue:	\$203	\$78,578	\$229
Per Capita Expenditures:	\$195	\$76,774	\$261
Operating Income (loss):	\$2,538	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	988.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$665,892	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,930	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$640,481	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$250	\$605	\$440
Revenue Collected During FY 14:	\$911,723	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$950,245	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$356	\$812	\$637
Per Capita Expenditures:	\$371	\$769	\$619
Revenues over (under) Expenditures:	-\$38,522	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	63.35%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$601,959	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$235	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$418,028	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$183,931	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$2,082,595	\$8,931,204	\$2,656,302
Per Capita Debt:	\$814	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,851,966	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$724	\$1,598	\$1,215
Revenue Collected During FY 14:	\$999,054	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$549,935	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$391	\$478	\$340
Per Capita Expenditures:	\$215	\$457	\$327
Operating Income (loss):	\$449,119	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	418.43%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,301,085	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$900	\$1,625	\$1,255



# 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:	\$141,329	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$468	\$24,836	\$493
Revenue Collected During FY 14:	\$406,997	\$369,367	\$116,057
Expenditures During FY 14:	\$321,719	\$363,149	\$110,784
Per Capita Revenue:	\$1,348	\$93,141	\$321
Per Capita Expenditures:	\$1,065	\$94,207	\$304
Revenues over (under) Expenditures:	\$85,278	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	68.56%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$220,577	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$730	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$45,411	\$6,426	\$
Total Unreserved Funds:	\$175,166	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$287,250	\$609,493	\$29,815
Per Capita Debt:	\$951	\$180,001	\$67
General Obligation Debt over EAV:	2.87%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$256,617	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$850	\$79,092	\$947
Revenue Collected During FY 14:	\$135,804	\$321,951	\$89,373
Expenditures During FY 14:	\$147,441	\$319,515	\$97,232
Per Capita Revenue:	\$450	\$78,578	\$229
Per Capita Expenditures:	\$488	\$76,774	\$261
Operating Income (loss):	-\$11,637	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	170.24%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$251,010	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$831	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$63,000,451	\$8,931,204	\$2,656,302
Per Capita Debt:	\$3,290	\$1,369	\$683
General Obligation Debt over EAV:	0.39%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$11,856,039	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$619	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,341,174	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,616,005	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$331	\$478	\$340
Per Capita Expenditures:	\$293	\$457	\$327
Operating Income (loss):	\$725,169	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	556.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$31,259,154	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,632	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Mattoon City	
<b>Unit Code:</b>	015/030/30	<b>County:</b> Coles
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$41,064,730	
<b>Equalized Assessed Valuation:</b>	\$189,874,102	
<b>Population:</b>	18,555	
<b>Employees:</b>		
	<b>Full Time:</b>	153
	<b>Part Time:</b>	45
	<b>Salaries Paid:</b>	\$8,826,931

**Blended Component Units**

Number Submitted = 1  
Mattoon Foreign Fire Insurance Tax Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$7,093,479	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$382	\$605	\$440
Revenue Collected During FY 14:	\$19,126,680	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$17,764,761	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,031	\$812	\$637
Per Capita Expenditures:	\$957	\$769	\$619
Revenues over (under) Expenditures:	\$1,361,919	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	44.95%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$7,985,788	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$430	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$3,676,383	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$5,676,903	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$31,691,565	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,708	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$26,246,869	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,415	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,201,710	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,997,191	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$442	\$478	\$340
Per Capita Expenditures:	\$377	\$457	\$327
Operating Income (loss):	\$1,204,519	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	396.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$27,778,020	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,497	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Maunie Village**

Unit Code: **097/030/32** County: **White**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,920**

Equalized Assessed Valuation: **\$384,689**

Population: **139**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$23,130	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$166	\$24,836	\$493
Revenue Collected During FY 14:	\$25,191	\$369,367	\$116,057
Expenditures During FY 14:	\$26,584	\$363,149	\$110,784
Per Capita Revenue:	\$181	\$93,141	\$321
Per Capita Expenditures:	\$191	\$94,207	\$304
Revenues over (under) Expenditures:	-\$1,393	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	81.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$21,737	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$156	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$21,737	\$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:	\$1,118	\$609,493	\$29,815
Per Capita Debt:	\$8	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$41,202,127	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,710	\$1,369	\$683
General Obligation Debt over EAV:	10.04%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$9,394,828	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$390	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,094,272	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$8,290,954	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$336	\$478	\$340
Per Capita Expenditures:	\$344	\$457	\$327
Operating Income (loss):	-\$196,682	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	110.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$9,198,146	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$382	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$92,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$91	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,739,444	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,669	\$1,598	\$1,215
Revenue Collected During FY 14:	\$367,891	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$350,118	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$362	\$478	\$340
Per Capita Expenditures:	\$345	\$457	\$327
Operating Income (loss):	\$17,773	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1352.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,735,396	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,665	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,961,845		
Equalized Assessed Valuation:	\$90,911,727		
Population:	228		
Employees:			
Full Time:			69
Part Time:			13
Salaries Paid:			\$3,803,309

#### Blended Component Units

Number Submitted = 3  
911 Emergency Telephone System Board  
Firefighter Pension  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,510,771	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$11,012	\$24,836	\$493
Revenue Collected During FY 14:	\$9,329,894	\$369,367	\$116,057
Expenditures During FY 14:	\$11,050,668	\$363,149	\$110,784
Per Capita Revenue:	\$40,921	\$93,141	\$321
Per Capita Expenditures:	\$48,468	\$94,207	\$304
Revenues over (under) Expenditures:	-\$1,720,774	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	23.31%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$2,575,972	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$11,298	\$24,676	\$533

##### Equity

	<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:	\$356,879	\$123,269	\$26,022
Total Unrestricted Net Assets:	-\$28,848,389	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$46,062,027	\$609,493	\$29,815
Per Capita Debt:	\$202,026	\$180,001	\$67
General Obligation Debt over EAV:	44.17%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$16,625,500	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$72,919	\$79,092	\$947
Revenue Collected During FY 14:	\$10,020,090	\$321,951	\$89,373
Expenditures During FY 14:	\$9,461,206	\$319,515	\$97,232
Per Capita Revenue:	\$43,948	\$78,578	\$229
Per Capita Expenditures:	\$41,497	\$76,774	\$261
Operating Income (loss):	\$558,884	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	177.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$16,806,666	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$73,713	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Mc Cullom Lake Village**

Unit Code: **063/080/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,254,000**

Equalized Assessed Valuation: **\$10,843,719**

Population: **1,075**

Employees:

**Full Time:** **2**

**Part Time:** **16**

**Salaries Paid:** **\$269,595**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$56,157	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$52	\$605	\$440
Revenue Collected During FY 14:	\$629,258	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$645,584	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$585	\$812	\$637
Per Capita Expenditures:	\$601	\$769	\$619
Revenues over (under) Expenditures:	-\$16,326	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	6.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$39,831	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$37	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$40,731	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$112,094	\$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:	\$2,221,552	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,067	\$1,369	\$683
General Obligation Debt over EAV:	10.24%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,057,446	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,914	\$1,598	\$1,215
Revenue Collected During FY 14:	\$397,895	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$181,610	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$370	\$478	\$340
Per Capita Expenditures:	\$169	\$457	\$327
Operating Income (loss):	\$216,285	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1251.99%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,273,731	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,115	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,130,660		
Equalized Assessed Valuation:	\$564,626,861		
Population:	26,992		
Employees:			
Full Time:	133		
Part Time:	100		
Salaries Paid:	\$10,254,549		

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,967,050	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$295	\$513	\$441
Revenue Collected During FY 14:	\$21,611,536	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$17,539,308	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$801	\$1,047	\$1,013
Per Capita Expenditures:	\$650	\$1,008	\$967
Revenues over (under) Expenditures:	\$4,072,228	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	59.82%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$10,491,730	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$389	\$516	\$439

##### Equity

	<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:	\$4,666,385	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$9,831,678	\$2,646,418	\$7,478,443



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$18,793,688	\$81,108,167	\$55,205,755
Per Capita Debt:	\$696	\$1,521	\$1,337
General Obligation Debt over EAV:	3.33%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$46,729,317	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,731	\$1,355	\$1,126
Revenue Collected During FY 14:	\$5,588,559	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$6,051,271	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$207	\$418	\$307
Per Capita Expenditures:	\$224	\$399	\$297
Operating Income (loss):	-\$462,712	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	762.92%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$46,166,310	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,710	\$1,392	\$1,191



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mc Lean Village**

Unit Code: **064/090/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,641,640**

Equalized Assessed Valuation: **\$11,169,684**

Population: **830**

Employees:

    Full Time: **3**

    Part Time: **11**

    Salaries Paid: **\$226,896**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$521,968	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$629	\$24,836	\$493
Revenue Collected During FY 14:	\$553,691	\$369,367	\$116,057
Expenditures During FY 14:	\$421,096	\$363,149	\$110,784
Per Capita Revenue:	\$667	\$93,141	\$321
Per Capita Expenditures:	\$507	\$94,207	\$304
Revenues over (under) Expenditures:	\$132,595	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	155.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$654,563	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$789	\$24,676	\$533

##### Equity

	<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:	\$43,974	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$473,343	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$380,845	\$609,493	\$29,815
Per Capita Debt:	\$459	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,791,352	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,158	\$79,092	\$947
Revenue Collected During FY 14:	\$314,807	\$321,951	\$89,373
Expenditures During FY 14:	\$321,987	\$319,515	\$97,232
Per Capita Revenue:	\$379	\$78,578	\$229
Per Capita Expenditures:	\$388	\$76,774	\$261
Operating Income (loss):	-\$7,180	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	554.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,784,172	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,150	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Mc Leansboro City	
<b>Unit Code:</b>	033/025/30	<b>County:</b> Hamilton
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$8,232,185	
<b>Equalized Assessed Valuation:</b>	\$12,950,711	
<b>Population:</b>	2,883	
<b>Employees:</b>		
	<b>Full Time:</b>	31
	<b>Part Time:</b>	52
	<b>Salaries Paid:</b>	\$1,172,187

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$2,448,128	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$849	\$605	\$440
Revenue Collected During FY 14:	\$1,549,498	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,932,820	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$537	\$812	\$637
Per Capita Expenditures:	\$670	\$769	\$619
Revenues over (under) Expenditures:	-\$383,322	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	127.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,463,808	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$855	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,014,753	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$412,929	\$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:	\$3,790,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,315	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,151,841	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,787	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,839,517	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,541,901	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$2,026	\$478	\$340
Per Capita Expenditures:	\$1,575	\$457	\$327
Operating Income (loss):	\$1,297,616	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	134.08%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,089,906	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,112	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$898,801	\$609,493	\$29,815
Per Capita Debt:	\$3,154	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,031,262	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$7,127	\$79,092	\$947
Revenue Collected During FY 14:	\$151,100	\$321,951	\$89,373
Expenditures During FY 14:	\$172,430	\$319,515	\$97,232
Per Capita Revenue:	\$530	\$78,578	\$229
Per Capita Expenditures:	\$605	\$76,774	\$261
Operating Income (loss):	-\$21,330	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1169.60%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,016,735	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$7,076	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,207,379	\$609,493	\$29,815
Per Capita Debt:	\$3,661	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$76,000	\$609,493	\$29,815
Per Capita Debt:	\$434	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$208,828	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,193	\$79,092	\$947
Revenue Collected During FY 14:	\$32,189	\$321,951	\$89,373
Expenditures During FY 14:	\$36,130	\$319,515	\$97,232
Per Capita Revenue:	\$184	\$78,578	\$229
Per Capita Expenditures:	\$206	\$76,774	\$261
Operating Income (loss):	-\$3,941	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	567.08%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$204,887	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,171	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Medora Village**

Unit Code: **056/065/32** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$411,700**

Equalized Assessed Valuation: **\$2,472,194**

Population: **500**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$51,427**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$192,070	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$384	\$24,836	\$493
Revenue Collected During FY 14:	\$105,813	\$369,367	\$116,057
Expenditures During FY 14:	\$143,258	\$363,149	\$110,784
Per Capita Revenue:	\$212	\$93,141	\$321
Per Capita Expenditures:	\$287	\$94,207	\$304
Revenues over (under) Expenditures:	-\$37,445	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	119.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$171,637	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$343	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$24,627	\$6,426	\$
Total Unreserved Funds:	\$147,010	\$29,742	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$140,947	\$609,493	\$29,815
Per Capita Debt:	\$282	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$970,756	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,942	\$79,092	\$947
Revenue Collected During FY 14:	\$194,960	\$321,951	\$89,373
Expenditures During FY 14:	\$258,090	\$319,515	\$97,232
Per Capita Revenue:	\$390	\$78,578	\$229
Per Capita Expenditures:	\$516	\$76,774	\$261
Operating Income (loss):	-\$63,130	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	353.23%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$911,650	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,823	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$102,671,992	\$81,108,167	\$55,205,755
Per Capita Debt:	\$4,025	\$1,521	\$1,337
General Obligation Debt over EAV:	10.98%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$42,895,839	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,681	\$1,355	\$1,126
Revenue Collected During FY 14:	\$23,380,461	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$16,729,262	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$916	\$418	\$307
Per Capita Expenditures:	\$656	\$399	\$297
Operating Income (loss):	\$6,651,199	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	265.59%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$44,431,906	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,742	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$349,893	\$609,493	\$29,815
Per Capita Debt:	\$774	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$387,167	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$857	\$79,092	\$947
Revenue Collected During FY 14:	\$128,650	\$321,951	\$89,373
Expenditures During FY 14:	\$118,835	\$319,515	\$97,232
Per Capita Revenue:	\$285	\$78,578	\$229
Per Capita Expenditures:	\$263	\$76,774	\$261
Operating Income (loss):	\$9,815	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	334.06%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$396,982	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$878	\$73,505	\$950





**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:	\$1,393,060	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,462	\$79,092	\$947
Revenue Collected During FY 14:	\$268,629	\$321,951	\$89,373
Expenditures During FY 14:	\$184,285	\$319,515	\$97,232
Per Capita Revenue:	\$282	\$78,578	\$229
Per Capita Expenditures:	\$193	\$76,774	\$261
Operating Income (loss):	\$84,344	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	801.70%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,477,404	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,550	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,142,165	\$8,931,204	\$2,656,302
Per Capita Debt:	\$560	\$1,369	\$683
General Obligation Debt over EAV:	0.91%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$7,686,168	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,039	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,779,347	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,424,578	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$376	\$478	\$340
Per Capita Expenditures:	\$328	\$457	\$327
Operating Income (loss):	\$354,769	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	413.37%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,022,367	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,355	\$1,625	\$1,255





# 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 Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Meredosia Village**

Unit Code: **069/035/32** County: **Morgan**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$779,500**

Equalized Assessed Valuation: **\$6,131,616**

Population: **1,041**

Employees:

**Full Time:** **3**

**Part Time:** **5**

**Salaries Paid:** **\$220,889**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$461,900	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$444	\$605	\$440
Revenue Collected During FY 14:	\$534,876	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$513,664	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$514	\$812	\$637
Per Capita Expenditures:	\$493	\$769	\$619
Revenues over (under) Expenditures:	\$21,212	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	91.44%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$469,715	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$451	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$277,209	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$313,285	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$377,734	\$8,931,204	\$2,656,302
Per Capita Debt:	\$363	\$1,369	\$683
General Obligation Debt over EAV:	4.94%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,295,791	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,245	\$1,598	\$1,215
Revenue Collected During FY 14:	\$216,231	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$200,533	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$208	\$478	\$340
Per Capita Expenditures:	\$193	\$457	\$327
Operating Income (loss):	\$15,698	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	654.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,311,489	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,260	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$660,602	\$8,931,204	\$2,656,302
Per Capita Debt:	\$349	\$1,369	\$683
General Obligation Debt over EAV:	0.07%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,247,822	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,187	\$1,598	\$1,215
Revenue Collected During FY 14:	\$863,403	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$404,779	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$456	\$478	\$340
Per Capita Expenditures:	\$214	\$457	\$327
Operating Income (loss):	\$458,624	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	668.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,706,445	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,429	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,316,126	\$8,931,204	\$2,656,302
Per Capita Debt:	\$912	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,856,945	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,336	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,698,400	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,199,222	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$467	\$478	\$340
Per Capita Expenditures:	\$330	\$457	\$327
Operating Income (loss):	\$499,178	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	460.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,517,220	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,517	\$1,625	\$1,255





# 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:	\$106,116	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$561	\$79,092	\$947
Revenue Collected During FY 14:	\$64,067	\$321,951	\$89,373
Expenditures During FY 14:	\$44,306	\$319,515	\$97,232
Per Capita Revenue:	\$339	\$78,578	\$229
Per Capita Expenditures:	\$234	\$76,774	\$261
Operating Income (loss):	\$19,761	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	284.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$125,877	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$666	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,043,474		
Equalized Assessed Valuation:	\$58,674,425		
Population:	6,537		
Employees:			
Full Time:			95
Part Time:			34
Salaries Paid:			\$4,736,750

#### Blended Component Units

Number Submitted = 2  
Foreign Fire Insurance Board  
Municipal Airport

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,530,266	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,458	\$605	\$440
Revenue Collected During FY 14:	\$10,774,144	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$9,873,578	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,648	\$812	\$637
Per Capita Expenditures:	\$1,510	\$769	\$619
Revenues over (under) Expenditures:	\$900,566	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	92.03%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$9,087,134	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,390	\$617	\$464

##### Equity

	<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:	\$1,301,622	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$7,925,568	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$9,500,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,453	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$29,042,401	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,443	\$1,598	\$1,215
Revenue Collected During FY 14:	\$10,448,058	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$11,066,322	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,598	\$478	\$340
Per Capita Expenditures:	\$1,693	\$457	\$327
Operating Income (loss):	-\$618,264	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	256.89%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$28,428,259	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,349	\$1,625	\$1,255



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$6,226,602	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$11,321	\$24,836	\$493
Revenue Collected During FY 14:	\$3,857,775	\$369,367	\$116,057
Expenditures During FY 14:	\$5,710,050	\$363,149	\$110,784
Per Capita Revenue:	\$7,014	\$93,141	\$321
Per Capita Expenditures:	\$10,382	\$94,207	\$304
Revenues over (under) Expenditures:	-\$1,852,275	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	75.15%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$4,291,000	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$7,802	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$542,253	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$3,820,267	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,820,000	\$609,493	\$29,815
Per Capita Debt:	\$10,582	\$180,001	\$67
General Obligation Debt over EAV:	1.57%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$225,509	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$696	\$24,836	\$493
Revenue Collected During FY 14:	\$63,002	\$369,367	\$116,057
Expenditures During FY 14:	\$52,810	\$363,149	\$110,784
Per Capita Revenue:	\$194	\$93,141	\$321
Per Capita Expenditures:	\$163	\$94,207	\$304
Revenues over (under) Expenditures:	\$10,192	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	446.32%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$235,701	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$727	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$51,613	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$184,088	-\$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:	\$134,764	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$416	\$79,092	\$947
Revenue Collected During FY 14:	\$46,587	\$321,951	\$89,373
Expenditures During FY 14:	\$52,500	\$319,515	\$97,232
Per Capita Revenue:	\$144	\$78,578	\$229
Per Capita Expenditures:	\$162	\$76,774	\$261
Operating Income (loss):	-\$5,913	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	245.43%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$128,851	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$398	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$11,797,181	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,314	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,697,670	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$921	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,624,921	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,016,227	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$319	\$478	\$340
Per Capita Expenditures:	\$395	\$457	\$327
Operating Income (loss):	-\$391,306	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	316.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,388,975	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,253	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Milford Village**

Unit Code: **038/075/32** County: **Iroquois**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,565,320**

Equalized Assessed Valuation: **\$7,515,307**

Population: **1,369**

Employees:

**Full Time:** **6**

**Part Time:** **8**

**Salaries Paid:** **\$276,434**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	-\$62,915	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	-\$46	\$605	\$440
Revenue Collected During FY 14:	\$581,863	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$729,497	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$425	\$812	\$637
Per Capita Expenditures:	\$533	\$769	\$619
Revenues over (under) Expenditures:	-\$147,634	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	-28.86%	90.40%	74.76%
Ending Fund Balance for FY 14:	-\$210,549	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	-\$154	\$617	\$464

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$35,498	\$
Total Unreserved Funds:	-\$210,549	\$70,974	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$	\$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:	\$1,428,604	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,044	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,161,882	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$761,381	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$849	\$478	\$340
Per Capita Expenditures:	\$556	\$457	\$327
Operating Income (loss):	\$400,501	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	240.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,829,105	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,336	\$1,625	\$1,255



# 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

Number Submitted = 1  
mill creek village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$22,369	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$430	\$24,836	\$493
Revenue Collected During FY 14:	\$12,813	\$369,367	\$116,057
Expenditures During FY 14:	\$10,827	\$363,149	\$110,784
Per Capita Revenue:	\$246	\$93,141	\$321
Per Capita Expenditures:	\$208	\$94,207	\$304
Revenues over (under) Expenditures:	\$1,986	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	224.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$24,355	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$468	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$23,941	\$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:

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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$124,394	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$579	\$24,836	\$493
Revenue Collected During FY 14:	\$55,685	\$369,367	\$116,057
Expenditures During FY 14:	\$56,394	\$363,149	\$110,784
Per Capita Revenue:	\$259	\$93,141	\$321
Per Capita Expenditures:	\$262	\$94,207	\$304
Revenues over (under) Expenditures:	-\$709	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	227.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$128,281	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$597	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$19,261	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$65,400	-\$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:	\$72,000	\$609,493	\$29,815
Per Capita Debt:	\$335	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$785,386	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,653	\$79,092	\$947
Revenue Collected During FY 14:	\$68,716	\$321,951	\$89,373
Expenditures During FY 14:	\$98,915	\$319,515	\$97,232
Per Capita Revenue:	\$320	\$78,578	\$229
Per Capita Expenditures:	\$460	\$76,774	\$261
Operating Income (loss):	-\$30,199	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	763.47%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$755,187	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,512	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Millbrook Village**

Unit Code: **047/012/32** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$117,055**

Equalized Assessed Valuation: **\$8,142,953**

Population: **375**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$7,100**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$372,735	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$994	\$24,836	\$493
Revenue Collected During FY 14:	\$101,774	\$369,367	\$116,057
Expenditures During FY 14:	\$40,668	\$363,149	\$110,784
Per Capita Revenue:	\$271	\$93,141	\$321
Per Capita Expenditures:	\$108	\$94,207	\$304
Revenues over (under) Expenditures:	\$61,106	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	1066.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$433,841	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,157	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$156,017	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$277,824	-\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$890,091	\$8,931,204	\$2,656,302
Per Capita Debt:	\$882	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,563,382	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,549	\$1,598	\$1,215
Revenue Collected During FY 14:	\$375,054	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$409,301	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$372	\$478	\$340
Per Capita Expenditures:	\$406	\$457	\$327
Operating Income (loss):	-\$34,247	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	375.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,535,135	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,521	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Millington Village**

Unit Code: **047/015/32** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$419,363**

Equalized Assessed Valuation: **\$5,170,121**

Population: **600**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$14,238**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$87,680	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$146	\$24,836	\$493
Revenue Collected During FY 14:	\$104,768	\$369,367	\$116,057
Expenditures During FY 14:	\$104,768	\$363,149	\$110,784
Per Capita Revenue:	\$175	\$93,141	\$321
Per Capita Expenditures:	\$175	\$94,207	\$304
Revenues over (under) Expenditures:	\$	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	83.69%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$87,680	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$146	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$7,280,159	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,815	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,135,212	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,280	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,415,755	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,657,579	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$353	\$478	\$340
Per Capita Expenditures:	\$413	\$457	\$327
Operating Income (loss):	-\$241,824	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	296.72%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,918,388	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,226	\$1,625	\$1,255





**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:	\$616,198	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,274	\$79,092	\$947
Revenue Collected During FY 14:	\$73,454	\$321,951	\$89,373
Expenditures During FY 14:	\$87,177	\$319,515	\$97,232
Per Capita Revenue:	\$271	\$78,578	\$229
Per Capita Expenditures:	\$322	\$76,774	\$261
Operating Income (loss):	-\$13,723	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	689.95%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$601,475	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,219	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mineral Village**

Unit Code: 006/070/32      County: Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$365,390

Equalized Assessed Valuation: \$1,379,532

Population: 237

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$14,375

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$197,106	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$832	\$24,836	\$493
Revenue Collected During FY 14:	\$79,925	\$369,367	\$116,057
Expenditures During FY 14:	\$82,550	\$363,149	\$110,784
Per Capita Revenue:	\$337	\$93,141	\$321
Per Capita Expenditures:	\$348	\$94,207	\$304
Revenues over (under) Expenditures:	-\$2,625	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	233.24%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$192,538	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$812	\$24,676	\$533

##### Equity

	<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:	\$25,061	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$167,477	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$479,277	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,022	\$79,092	\$947
Revenue Collected During FY 14:	\$50,575	\$321,951	\$89,373
Expenditures During FY 14:	\$66,224	\$319,515	\$97,232
Per Capita Revenue:	\$213	\$78,578	\$229
Per Capita Expenditures:	\$279	\$76,774	\$261
Operating Income (loss):	-\$15,649	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	703.02%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$465,571	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,964	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$798,756	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$638	\$605	\$440
Revenue Collected During FY 14:	\$698,669	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$570,575	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$558	\$812	\$637
Per Capita Expenditures:	\$456	\$769	\$619
Revenues over (under) Expenditures:	\$128,094	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	159.67%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$911,039	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$728	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$214,041	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$891,348	\$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:	\$1,372,456	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,096	\$1,598	\$1,215
Revenue Collected During FY 14:	\$300,502	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$392,152	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$240	\$478	\$340
Per Capita Expenditures:	\$313	\$457	\$327
Operating Income (loss):	-\$91,650	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	330.64%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,296,617	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,036	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$579,807	\$8,931,204	\$2,656,302
Per Capita Debt:	\$280	\$1,369	\$683
General Obligation Debt over EAV:	1.19%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,372,813	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,145	\$1,598	\$1,215
Revenue Collected During FY 14:	\$769,367	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$831,840	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$371	\$478	\$340
Per Capita Expenditures:	\$401	\$457	\$327
Operating Income (loss):	-\$62,473	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	298.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,484,330	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,199	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$14,028,421	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,284	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$21,835,773	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,999	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,249,606	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,480,633	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$297	\$478	\$340
Per Capita Expenditures:	\$227	\$457	\$327
Operating Income (loss):	\$768,973	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	925.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$22,949,884	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,101	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$144,840	\$609,493	\$29,815
Per Capita Debt:	\$575	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$296,706	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,177	\$79,092	\$947
Revenue Collected During FY 14:	\$40,212	\$321,951	\$89,373
Expenditures During FY 14:	\$66,649	\$319,515	\$97,232
Per Capita Revenue:	\$160	\$78,578	\$229
Per Capita Expenditures:	\$264	\$76,774	\$261
Operating Income (loss):	-\$26,437	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	417.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$278,269	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,104	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$10,071,276	\$8,931,204	\$2,656,302
Per Capita Debt:	\$537	\$1,369	\$683
General Obligation Debt over EAV:	1.17%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$31,670,814	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,690	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,810,057	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$8,173,732	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$470	\$478	\$340
Per Capita Expenditures:	\$436	\$457	\$327
Operating Income (loss):	\$636,325	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	394.32%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$32,230,529	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,720	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$79,265,140	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,838	\$1,521	\$1,337
General Obligation Debt over EAV:	8.79%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$84,713,670	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,965	\$1,355	\$1,126
Revenue Collected During FY 14:	\$18,718,460	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$15,228,251	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$434	\$418	\$307
Per Capita Expenditures:	\$353	\$399	\$297
Operating Income (loss):	\$3,490,209	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	579.21%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$88,203,879	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$2,046	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$458,163	\$8,931,204	\$2,656,302
Per Capita Debt:	\$132	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,638,248	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,341	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,391,029	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,347,313	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$402	\$478	\$340
Per Capita Expenditures:	\$390	\$457	\$327
Operating Income (loss):	\$43,716	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	347.50%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,681,964	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,354	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,989,034	\$8,931,204	\$2,656,302
Per Capita Debt:	\$967	\$1,369	\$683
General Obligation Debt over EAV:	1.52%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$6,583,132	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,276	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,313,125	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,292,485	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$255	\$478	\$340
Per Capita Expenditures:	\$251	\$457	\$327
Operating Income (loss):	\$20,640	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	539.24%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,969,544	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,351	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$26,398,448	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,856	\$1,369	\$683
General Obligation Debt over EAV:	16.04%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$21,501,888	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,326	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,677,141	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,941,075	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$506	\$478	\$340
Per Capita Expenditures:	\$535	\$457	\$327
Operating Income (loss):	-\$263,934	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	417.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$20,604,129	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,229	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Monroe Center Village**

Unit Code: **071/054/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$533,703**

Equalized Assessed Valuation: **\$6,269,322**

Population: **471**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$20,550**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$401,240	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$852	\$24,836	\$493
Revenue Collected During FY 14:	\$152,263	\$369,367	\$116,057
Expenditures During FY 14:	\$219,936	\$363,149	\$110,784
Per Capita Revenue:	\$323	\$93,141	\$321
Per Capita Expenditures:	\$467	\$94,207	\$304
Revenues over (under) Expenditures:	-\$67,673	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	151.67%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$333,567	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$708	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$104,050	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$229,518	-\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$23,254,504	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,261	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$30,279,825	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,642	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,155,240	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,235,850	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$225	\$478	\$340
Per Capita Expenditures:	\$284	\$457	\$327
Operating Income (loss):	-\$1,080,610	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	557.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$29,199,215	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,584	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,857,675	\$8,931,204	\$2,656,302
Per Capita Debt:	\$695	\$1,369	\$683
General Obligation Debt over EAV:	3.28%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,564,356	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$462	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,843,292	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,012,098	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$332	\$478	\$340
Per Capita Expenditures:	\$363	\$457	\$327
Operating Income (loss):	-\$168,806	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	119.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,395,550	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$432	\$1,625	\$1,255





**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:	\$1,559,295	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$6,020	\$79,092	\$947
Revenue Collected During FY 14:	\$82,601	\$321,951	\$89,373
Expenditures During FY 14:	\$119,042	\$319,515	\$97,232
Per Capita Revenue:	\$319	\$78,578	\$229
Per Capita Expenditures:	\$460	\$76,774	\$261
Operating Income (loss):	-\$36,441	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1294.38%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,540,854	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$5,949	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$6,929,402	\$8,931,204	\$2,656,302
Per Capita Debt:	\$508	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$34,421,894	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,524	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,749,034	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,589,456	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$422	\$478	\$340
Per Capita Expenditures:	\$410	\$457	\$327
Operating Income (loss):	\$159,578	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	618.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$34,581,472	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,536	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,726,767		
Equalized Assessed Valuation:	\$48,684,662		
Population:	4,141		
Employees:			
Full Time:	23		
Part Time:	13		
Salaries Paid:	\$1,201,099		

#### Blended Component Units

Number Submitted = 1  
Odell Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,484,302	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$358	\$605	\$440
Revenue Collected During FY 14:	\$2,515,258	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,684,003	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$607	\$812	\$637
Per Capita Expenditures:	\$648	\$769	\$619
Revenues over (under) Expenditures:	-\$168,745	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	50.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,363,152	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$329	\$617	\$464

##### Equity

	<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:	\$1,669,895	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$271,589	\$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:	\$5,975,059	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,443	\$1,369	\$683
General Obligation Debt over EAV:	4.65%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,540,799	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,097	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,517,117	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,226,265	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$366	\$478	\$340
Per Capita Expenditures:	\$296	\$457	\$327
Operating Income (loss):	\$290,852	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	393.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,821,301	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,164	\$1,625	\$1,255



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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$570,496	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$534	\$605	\$440
Revenue Collected During FY 14:	\$442,409	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$433,148	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$414	\$812	\$637
Per Capita Expenditures:	\$406	\$769	\$619
Revenues over (under) Expenditures:	\$9,261	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	139.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$605,157	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$567	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$377,384	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$227,773	\$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:	\$172,400	\$8,931,204	\$2,656,302
Per Capita Debt:	\$161	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,403,949	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,315	\$1,598	\$1,215
Revenue Collected During FY 14:	\$532,764	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$335,897	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$499	\$478	\$340
Per Capita Expenditures:	\$315	\$457	\$327
Operating Income (loss):	\$196,867	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	475.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,597,816	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,496	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,708,929	\$8,931,204	\$2,656,302
Per Capita Debt:	\$104	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$51,965,085	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,166	\$1,598	\$1,215
Revenue Collected During FY 14:	\$16,592,031	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$13,339,737	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,011	\$478	\$340
Per Capita Expenditures:	\$813	\$457	\$327
Operating Income (loss):	\$3,252,294	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	418.10%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$55,773,023	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,398	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$20,833,626	\$8,931,204	\$2,656,302
Per Capita Debt:	\$895	\$1,369	\$683
General Obligation Debt over EAV:	2.77%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$7,780,683	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$334	\$1,598	\$1,215
Revenue Collected During FY 14:	\$11,026,631	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$9,225,434	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$474	\$478	\$340
Per Capita Expenditures:	\$396	\$457	\$327
Operating Income (loss):	\$1,801,197	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	104.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$9,641,353	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$414	\$1,625	\$1,255



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$776,136	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,359	\$24,836	\$493
Revenue Collected During FY 14:	\$480,732	\$369,367	\$116,057
Expenditures During FY 14:	\$480,353	\$363,149	\$110,784
Per Capita Revenue:	\$842	\$93,141	\$321
Per Capita Expenditures:	\$841	\$94,207	\$304
Revenues over (under) Expenditures:	\$379	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	167.86%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$806,336	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,412	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$736,891	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$58,253	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$74,844	\$609,493	\$29,815
Per Capita Debt:	\$131	\$180,001	\$67
General Obligation Debt over EAV:	0.87%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$498,281	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$873	\$79,092	\$947
Revenue Collected During FY 14:	\$188,050	\$321,951	\$89,373
Expenditures During FY 14:	\$188,238	\$319,515	\$97,232
Per Capita Revenue:	\$329	\$78,578	\$229
Per Capita Expenditures:	\$330	\$76,774	\$261
Operating Income (loss):	-\$188	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	248.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$468,272	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$820	\$73,505	\$950





**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:	\$38,947	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$322	\$79,092	\$947
Revenue Collected During FY 14:	\$19,916	\$321,951	\$89,373
Expenditures During FY 14:	\$19,803	\$319,515	\$97,232
Per Capita Revenue:	\$165	\$78,578	\$229
Per Capita Expenditures:	\$164	\$76,774	\$261
Operating Income (loss):	\$113	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	207.32%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$41,055	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$339	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$410,000	\$609,493	\$29,815
Per Capita Debt:	\$506	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$568,244	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$702	\$79,092	\$947
Revenue Collected During FY 14:	\$423,619	\$321,951	\$89,373
Expenditures During FY 14:	\$482,631	\$319,515	\$97,232
Per Capita Revenue:	\$523	\$78,578	\$229
Per Capita Expenditures:	\$596	\$76,774	\$261
Operating Income (loss):	-\$59,012	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	103.90%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$501,476	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$619	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,467,829	\$8,931,204	\$2,656,302
Per Capita Debt:	\$803	\$1,369	\$683
General Obligation Debt over EAV:	7.47%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,967,683	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,623	\$1,598	\$1,215
Revenue Collected During FY 14:	\$937,390	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$878,809	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$513	\$478	\$340
Per Capita Expenditures:	\$481	\$457	\$327
Operating Income (loss):	\$58,581	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	355.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,122,534	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,708	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$70,725	\$609,493	\$29,815
Per Capita Debt:	\$147	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$425,232	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$886	\$79,092	\$947
Revenue Collected During FY 14:	\$104,920	\$321,951	\$89,373
Expenditures During FY 14:	\$125,649	\$319,515	\$97,232
Per Capita Revenue:	\$219	\$78,578	\$229
Per Capita Expenditures:	\$262	\$76,774	\$261
Operating Income (loss):	-\$20,729	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	321.93%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$404,503	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$843	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,359,497	\$8,931,204	\$2,656,302
Per Capita Debt:	\$456	\$1,369	\$683
General Obligation Debt over EAV:	0.21%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$5,717,240	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$776	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,937,451	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,169,818	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$399	\$478	\$340
Per Capita Expenditures:	\$431	\$457	\$327
Operating Income (loss):	-\$232,367	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	173.03%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,484,873	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$745	\$1,625	\$1,255



**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="11"/>
Part Time:	<input type="text" value="46"/>
Salaries Paid:	<input type="text" value="\$534,079"/>

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$517,301	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$310	\$605	\$440
Revenue Collected During FY 14:	\$1,001,463	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$875,222	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$601	\$812	\$637
Per Capita Expenditures:	\$525	\$769	\$619
Revenues over (under) Expenditures:	\$126,241	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	69.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$605,686	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$363	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$474,606	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$113,616	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,418,947	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,051	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,006,933	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$604	\$1,598	\$1,215
Revenue Collected During FY 14:	\$718,806	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$734,707	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$431	\$478	\$340
Per Capita Expenditures:	\$441	\$457	\$327
Operating Income (loss):	-\$15,901	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	140.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,028,888	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$617	\$1,625	\$1,255



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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$372,058	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$859	\$24,836	\$493
Revenue Collected During FY 14:	\$152,367	\$369,367	\$116,057
Expenditures During FY 14:	\$168,586	\$363,149	\$110,784
Per Capita Revenue:	\$352	\$93,141	\$321
Per Capita Expenditures:	\$389	\$94,207	\$304
Revenues over (under) Expenditures:	-\$16,219	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	193.28%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$325,839	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$753	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$24,730	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$301,109	-\$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:	\$56,743	\$609,493	\$29,815
Per Capita Debt:	\$131	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$612,205	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,414	\$79,092	\$947
Revenue Collected During FY 14:	\$89,504	\$321,951	\$89,373
Expenditures During FY 14:	\$122,801	\$319,515	\$97,232
Per Capita Revenue:	\$207	\$78,578	\$229
Per Capita Expenditures:	\$284	\$76,774	\$261
Operating Income (loss):	-\$33,297	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	495.85%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$608,908	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,406	\$73,505	\$950





**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:	\$94,470	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$900	\$79,092	\$947
Revenue Collected During FY 14:	\$21,531	\$321,951	\$89,373
Expenditures During FY 14:	\$47,369	\$319,515	\$97,232
Per Capita Revenue:	\$205	\$78,578	\$229
Per Capita Expenditures:	\$451	\$76,774	\$261
Operating Income (loss):	-\$25,838	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	144.89%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$68,632	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$654	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$12,487,799	\$8,931,204	\$2,656,302
Per Capita Debt:	\$4,232	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$8,128,369	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,754	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,389,208	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$944,175	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$471	\$478	\$340
Per Capita Expenditures:	\$320	\$457	\$327
Operating Income (loss):	\$445,033	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	904.83%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,543,217	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,895	\$1,625	\$1,255



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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$184,335	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$88	\$605	\$440
Revenue Collected During FY 14:	\$1,511,668	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,231,157	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$720	\$812	\$637
Per Capita Expenditures:	\$587	\$769	\$619
Revenues over (under) Expenditures:	\$280,511	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	54.00%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$664,846	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$317	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$80,812	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$544,034	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$463,500	\$8,931,204	\$2,656,302
Per Capita Debt:	\$221	\$1,369	\$683
General Obligation Debt over EAV:	2.56%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,988,361	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$947	\$1,598	\$1,215
Revenue Collected During FY 14:	\$740,940	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$668,812	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$353	\$478	\$340
Per Capita Expenditures:	\$319	\$457	\$327
Operating Income (loss):	\$72,128	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	278.18%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,860,489	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$886	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$87,905,560	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,623	\$1,521	\$1,337
General Obligation Debt over EAV:	3.54%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$34,410,285	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$635	\$1,355	\$1,126
Revenue Collected During FY 14:	\$14,291,023	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$14,109,488	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$264	\$418	\$307
Per Capita Expenditures:	\$260	\$399	\$297
Operating Income (loss):	\$181,535	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	245.15%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$34,589,818	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$639	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$553,106	\$8,931,204	\$2,656,302
Per Capita Debt:	\$353	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$463,160	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$296	\$1,598	\$1,215
Revenue Collected During FY 14:	\$493,765	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$402,453	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$315	\$478	\$340
Per Capita Expenditures:	\$257	\$457	\$327
Operating Income (loss):	\$91,312	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	137.77%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$554,472	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$354	\$1,625	\$1,255





**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:	\$5,239,097	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,587	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,210,631	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,137,755	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$598	\$478	\$340
Per Capita Expenditures:	\$562	\$457	\$327
Operating Income (loss):	\$72,876	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	466.88%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,311,973	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,623	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$44,668,874	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,924	\$1,369	\$683
General Obligation Debt over EAV:	20.66%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$14,458,660	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$946	\$1,598	\$1,215
Revenue Collected During FY 14:	\$8,471,322	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$9,152,076	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$555	\$478	\$340
Per Capita Expenditures:	\$599	\$457	\$327
Operating Income (loss):	-\$680,754	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	148.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$13,600,340	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$890	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,755,213	\$8,931,204	\$2,656,302
Per Capita Debt:	\$980	\$1,369	\$683
General Obligation Debt over EAV:	2.59%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,501,241	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$766	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,453,810	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,424,545	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$247	\$478	\$340
Per Capita Expenditures:	\$242	\$457	\$327
Operating Income (loss):	\$29,265	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	313.75%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,469,506	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$761	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$58,337	\$609,493	\$29,815
Per Capita Debt:	\$583	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$284,573	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,846	\$79,092	\$947
Revenue Collected During FY 14:	\$38,971	\$321,951	\$89,373
Expenditures During FY 14:	\$104,002	\$319,515	\$97,232
Per Capita Revenue:	\$390	\$78,578	\$229
Per Capita Expenditures:	\$1,040	\$76,774	\$261
Operating Income (loss):	-\$65,031	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	348.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$361,998	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,620	\$73,505	\$950



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Mulberry Grove Village**

Unit Code: **003/015/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$522,150**

Equalized Assessed Valuation: **\$4,048,941**

Population: **634**

Employees:

**Full Time:** **3**

**Part Time:** **9**

**Salaries Paid:** **\$131,840**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$101,061	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$159	\$24,836	\$493
Revenue Collected During FY 14:	\$298,440	\$369,367	\$116,057
Expenditures During FY 14:	\$246,929	\$363,149	\$110,784
Per Capita Revenue:	\$471	\$93,141	\$321
Per Capita Expenditures:	\$389	\$94,207	\$304
Revenues over (under) Expenditures:	\$51,511	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	61.79%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$152,572	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$241	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$72,728	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$79,844	-\$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:	\$783,275	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,235	\$79,092	\$947
Revenue Collected During FY 14:	\$198,758	\$321,951	\$89,373
Expenditures During FY 14:	\$223,417	\$319,515	\$97,232
Per Capita Revenue:	\$313	\$78,578	\$229
Per Capita Expenditures:	\$352	\$76,774	\$261
Operating Income (loss):	-\$24,659	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	339.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$758,616	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,197	\$73,505	\$950





**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$18,550,254	\$81,108,167	\$55,205,755
Per Capita Debt:	\$597	\$1,521	\$1,337
General Obligation Debt over EAV:	2.26%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$41,947,600	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,350	\$1,355	\$1,126
Revenue Collected During FY 14:	\$7,549,305	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$9,135,321	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$243	\$418	\$307
Per Capita Expenditures:	\$294	\$399	\$297
Operating Income (loss):	-\$1,586,016	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	443.33%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$40,499,478	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,304	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,062,236	\$8,931,204	\$2,656,302
Per Capita Debt:	\$263	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,267,939	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$544	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,767,976	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,561,487	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$353	\$478	\$340
Per Capita Expenditures:	\$326	\$457	\$327
Operating Income (loss):	\$206,489	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	196.15%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,024,428	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$640	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$18,394	\$609,493	\$29,815
Per Capita Debt:	\$31	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$434,866	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$741	\$79,092	\$947
Revenue Collected During FY 14:	\$81,732	\$321,951	\$89,373
Expenditures During FY 14:	\$50,525	\$319,515	\$97,232
Per Capita Revenue:	\$139	\$78,578	\$229
Per Capita Expenditures:	\$86	\$76,774	\$261
Operating Income (loss):	\$31,207	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	903.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$456,518	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$778	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$159,200,000	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,111	\$1,521	\$1,337
General Obligation Debt over EAV:	2.69%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$460,391,000	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$3,213	\$1,355	\$1,126
Revenue Collected During FY 14:	\$194,130,000	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$204,334,000	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$1,355	\$418	\$307
Per Capita Expenditures:	\$1,426	\$399	\$297
Operating Income (loss):	-\$10,204,000	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	220.32%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$450,187,000	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$3,142	\$1,392	\$1,191



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Naplate Village**

Unit Code: **050/065/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,688,600**

Equalized Assessed Valuation: **\$4,567,317**

Population: **496**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$53,495**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$362,050	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$730	\$24,836	\$493
Revenue Collected During FY 14:	\$301,962	\$369,367	\$116,057
Expenditures During FY 14:	\$207,611	\$363,149	\$110,784
Per Capita Revenue:	\$609	\$93,141	\$321
Per Capita Expenditures:	\$419	\$94,207	\$304
Revenues over (under) Expenditures:	\$94,351	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	219.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$456,401	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$920	\$24,676	\$533

##### Equity

	<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:	\$282,999	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$173,402	-\$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:	\$534,014	\$609,493	\$29,815
Per Capita Debt:	\$1,077	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,036,816	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,090	\$79,092	\$947
Revenue Collected During FY 14:	\$208,073	\$321,951	\$89,373
Expenditures During FY 14:	\$273,686	\$319,515	\$97,232
Per Capita Revenue:	\$420	\$78,578	\$229
Per Capita Expenditures:	\$552	\$76,774	\$261
Operating Income (loss):	-\$65,613	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	354.86%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$971,203	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,958	\$73,505	\$950



# 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

Number Submitted = 1  
Naples Town

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$109,012	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$796	\$24,836	\$493
Revenue Collected During FY 14:	\$45,718	\$369,367	\$116,057
Expenditures During FY 14:	\$41,973	\$363,149	\$110,784
Per Capita Revenue:	\$334	\$93,141	\$321
Per Capita Expenditures:	\$306	\$94,207	\$304
Revenues over (under) Expenditures:	\$3,745	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	270.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$113,420	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$828	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$113,420	\$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:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,700,950		
Equalized Assessed Valuation:	\$51,203,475		
Population:	3,077		
Employees:			
Full Time:			41
Part Time:			27
Salaries Paid:			\$1,638,403

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,861,827	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$930	\$605	\$440
Revenue Collected During FY 14:	\$2,531,806	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,245,195	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$823	\$812	\$637
Per Capita Expenditures:	\$730	\$769	\$619
Revenues over (under) Expenditures:	\$286,611	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	140.87%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$3,162,838	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,028	\$617	\$464

##### Equity

	<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:	\$492,671	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$2,670,167	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,970,676	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,940	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	-\$2,113,915	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-\$687	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,192,725	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,267,332	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,363	\$478	\$340
Per Capita Expenditures:	\$1,387	\$457	\$327
Operating Income (loss):	-\$74,607	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	43.19%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,843,251	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$599	\$1,625	\$1,255





**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:	\$156,339	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$662	\$79,092	\$947
Revenue Collected During FY 14:	\$47,335	\$321,951	\$89,373
Expenditures During FY 14:	\$53,179	\$319,515	\$97,232
Per Capita Revenue:	\$201	\$78,578	\$229
Per Capita Expenditures:	\$225	\$76,774	\$261
Operating Income (loss):	-\$5,844	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	283.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$150,495	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$638	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,485,030	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,292	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,460,492	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,012	\$1,598	\$1,215
Revenue Collected During FY 14:	\$624,613	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$538,781	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$544	\$478	\$340
Per Capita Expenditures:	\$469	\$457	\$327
Operating Income (loss):	\$85,832	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	658.21%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,546,324	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,086	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$238,858	\$609,493	\$29,815
Per Capita Debt:	\$619	\$180,001	\$67
General Obligation Debt over EAV:	8.28%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$513,339	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,330	\$79,092	\$947
Revenue Collected During FY 14:	\$132,711	\$321,951	\$89,373
Expenditures During FY 14:	\$165,314	\$319,515	\$97,232
Per Capita Revenue:	\$344	\$78,578	\$229
Per Capita Expenditures:	\$428	\$76,774	\$261
Operating Income (loss):	-\$32,603	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	299.75%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$495,527	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,284	\$73,505	\$950





**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 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,981,045	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,211	\$605	\$440
Revenue Collected During FY 14:	\$926,894	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$761,809	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$567	\$812	\$637
Per Capita Expenditures:	\$466	\$769	\$619
Revenues over (under) Expenditures:	\$165,085	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	281.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,146,130	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,312	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,514,274	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$274,009	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$404,598	\$8,931,204	\$2,656,302
Per Capita Debt:	\$247	\$1,369	\$683
General Obligation Debt over EAV:	2.90%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,815,304	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,721	\$1,598	\$1,215
Revenue Collected During FY 14:	\$618,588	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$456,684	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$378	\$478	\$340
Per Capita Expenditures:	\$279	\$457	\$327
Operating Income (loss):	\$161,904	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	651.25%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,974,156	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,818	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Neponset Village**

Unit Code: **006/075/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$929,037**

Equalized Assessed Valuation: **\$4,507,460**

Population: **473**

Employees:

    Full Time: **4**

    Part Time:

    Salaries Paid: **\$115,242**

#### Blended Component Units

Number Submitted = 1  
Enterprise

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$156,993	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$332	\$24,836	\$493
Revenue Collected During FY 14:	\$177,338	\$369,367	\$116,057
Expenditures During FY 14:	\$158,127	\$363,149	\$110,784
Per Capita Revenue:	\$375	\$93,141	\$321
Per Capita Expenditures:	\$334	\$94,207	\$304
Revenues over (under) Expenditures:	\$19,211	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	116.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$184,717	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$391	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$184,717	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,723,892	\$609,493	\$29,815
Per Capita Debt:	\$3,645	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,740,247	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$10,022	\$79,092	\$947
Revenue Collected During FY 14:	\$520,872	\$321,951	\$89,373
Expenditures During FY 14:	\$422,772	\$319,515	\$97,232
Per Capita Revenue:	\$1,101	\$78,578	\$229
Per Capita Expenditures:	\$894	\$76,774	\$261
Operating Income (loss):	\$98,100	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1142.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$4,831,392	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$10,214	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$2,330,346	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,135	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,605,747	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$782	\$1,598	\$1,215
Revenue Collected During FY 14:	\$802,476	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,552,454	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$391	\$478	\$340
Per Capita Expenditures:	\$1,243	\$457	\$327
Operating Income (loss):	-\$1,749,978	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	74.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,889,878	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$920	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,829,287	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,160	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$5,442,862	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,649	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,119,352	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,105,582	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$339	\$478	\$340
Per Capita Expenditures:	\$335	\$457	\$327
Operating Income (loss):	\$13,770	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	494.02%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,461,834	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,655	\$1,625	\$1,255





**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:	\$	\$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:	\$1,833,257	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,362	\$1,598	\$1,215
Revenue Collected During FY 14:	\$452,251	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$450,758	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$336	\$478	\$340
Per Capita Expenditures:	\$335	\$457	\$327
Operating Income (loss):	\$1,493	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	407.04%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,834,750	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,363	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$456,000	\$609,493	\$29,815
Per Capita Debt:	\$608	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,534,995	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,047	\$79,092	\$947
Revenue Collected During FY 14:	\$686,040	\$321,951	\$89,373
Expenditures During FY 14:	\$511,231	\$319,515	\$97,232
Per Capita Revenue:	\$915	\$78,578	\$229
Per Capita Expenditures:	\$682	\$76,774	\$261
Operating Income (loss):	\$174,809	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	305.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,563,122	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,084	\$73,505	\$950





**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:	\$480,684	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,339	\$79,092	\$947
Revenue Collected During FY 14:	\$68,745	\$321,951	\$89,373
Expenditures During FY 14:	\$57,931	\$319,515	\$97,232
Per Capita Revenue:	\$191	\$78,578	\$229
Per Capita Expenditures:	\$161	\$76,774	\$261
Operating Income (loss):	\$10,814	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	848.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$491,499	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,369	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$555,000	\$609,493	\$29,815
Per Capita Debt:	\$1,388	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$651,167	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,628	\$79,092	\$947
Revenue Collected During FY 14:	\$40,382	\$321,951	\$89,373
Expenditures During FY 14:	\$77,114	\$319,515	\$97,232
Per Capita Revenue:	\$101	\$78,578	\$229
Per Capita Expenditures:	\$193	\$76,774	\$261
Operating Income (loss):	-\$36,732	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	796.79%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$614,435	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,536	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$161,500	\$609,493	\$29,815
Per Capita Debt:	\$769	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$641,993	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,057	\$79,092	\$947
Revenue Collected During FY 14:	\$37,428	\$321,951	\$89,373
Expenditures During FY 14:	\$59,578	\$319,515	\$97,232
Per Capita Revenue:	\$178	\$78,578	\$229
Per Capita Expenditures:	\$284	\$76,774	\$261
Operating Income (loss):	-\$22,150	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1040.39%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$619,843	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,952	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$201,167	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$465	\$24,836	\$493
Revenue Collected During FY 14:	\$341,092	\$369,367	\$116,057
Expenditures During FY 14:	\$399,676	\$363,149	\$110,784
Per Capita Revenue:	\$788	\$93,141	\$321
Per Capita Expenditures:	\$923	\$94,207	\$304
Revenues over (under) Expenditures:	-\$58,584	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	97.51%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$389,724	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$900	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$18,616	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$54,642	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$108,838	\$609,493	\$29,815
Per Capita Debt:	\$251	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$760,972	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,757	\$79,092	\$947
Revenue Collected During FY 14:	\$95,285	\$321,951	\$89,373
Expenditures During FY 14:	\$142,194	\$319,515	\$97,232
Per Capita Revenue:	\$220	\$78,578	\$229
Per Capita Expenditures:	\$328	\$76,774	\$261
Operating Income (loss):	-\$46,909	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	500.07%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$711,063	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,642	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$121,357	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$455	\$79,092	\$947
Revenue Collected During FY 14:	\$36,045	\$321,951	\$89,373
Expenditures During FY 14:	\$38,142	\$319,515	\$97,232
Per Capita Revenue:	\$135	\$78,578	\$229
Per Capita Expenditures:	\$143	\$76,774	\$261
Operating Income (loss):	-\$2,097	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	412.30%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$157,260	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$589	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$53,807,024	\$81,108,167	\$55,205,755
Per Capita Debt:	\$2,108	\$1,521	\$1,337
General Obligation Debt over EAV:	6.62%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$95,965,678	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$3,759	\$1,355	\$1,126
Revenue Collected During FY 14:	\$17,427,146	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$13,680,902	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$683	\$418	\$307
Per Capita Expenditures:	\$536	\$399	\$297
Operating Income (loss):	\$3,746,244	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	729.28%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$99,772,217	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$3,908	\$1,392	\$1,191



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$399,239	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$573	\$24,836	\$493
Revenue Collected During FY 14:	\$420,813	\$369,367	\$116,057
Expenditures During FY 14:	\$247,418	\$363,149	\$110,784
Per Capita Revenue:	\$604	\$93,141	\$321
Per Capita Expenditures:	\$355	\$94,207	\$304
Revenues over (under) Expenditures:	\$173,395	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	231.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$572,634	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$822	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$572,634	\$29,742	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$225,000	\$609,493	\$29,815
Per Capita Debt:	\$1,027	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,034,433	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,723	\$79,092	\$947
Revenue Collected During FY 14:	\$68,017	\$321,951	\$89,373
Expenditures During FY 14:	\$103,587	\$319,515	\$97,232
Per Capita Revenue:	\$311	\$78,578	\$229
Per Capita Expenditures:	\$473	\$76,774	\$261
Operating Income (loss):	-\$35,570	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	951.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$985,943	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,502	\$73,505	\$950



# 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

Number Submitted = 1  
NewSalemVillage

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,287	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$229	\$24,836	\$493
Revenue Collected During FY 14:	\$23,358	\$369,367	\$116,057
Expenditures During FY 14:	\$21,713	\$363,149	\$110,784
Per Capita Revenue:	\$156	\$93,141	\$321
Per Capita Expenditures:	\$145	\$94,207	\$304
Revenues over (under) Expenditures:	\$1,645	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	165.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$35,932	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$240	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$30,400	\$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: **Newark Village**

Unit Code: **047/020/32** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,314,000**

Equalized Assessed Valuation: **\$20,966,297**

Population: **992**

Employees:

**Full Time:** **6**

**Part Time:** **11**

**Salaries Paid:** **\$185,832**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$346,768	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$350	\$24,836	\$493
Revenue Collected During FY 14:	\$519,752	\$369,367	\$116,057
Expenditures During FY 14:	\$413,833	\$363,149	\$110,784
Per Capita Revenue:	\$524	\$93,141	\$321
Per Capita Expenditures:	\$417	\$94,207	\$304
Revenues over (under) Expenditures:	\$105,919	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	93.22%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$385,764	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$389	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$40,273	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$345,491	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$526,099	\$609,493	\$29,815
Per Capita Debt:	\$530	\$180,001	\$67
General Obligation Debt over EAV:	2.48%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$389,183	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$392	\$79,092	\$947
Revenue Collected During FY 14:	\$208,121	\$321,951	\$89,373
Expenditures During FY 14:	\$379,727	\$319,515	\$97,232
Per Capita Revenue:	\$210	\$78,578	\$229
Per Capita Expenditures:	\$383	\$76,774	\$261
Operating Income (loss):	-\$171,606	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	74.92%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$284,499	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$287	\$73,505	\$950



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$293,298	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$309	\$24,836	\$493
Revenue Collected During FY 14:	\$316,312	\$369,367	\$116,057
Expenditures During FY 14:	\$364,614	\$363,149	\$110,784
Per Capita Revenue:	\$333	\$93,141	\$321
Per Capita Expenditures:	\$384	\$94,207	\$304
Revenues over (under) Expenditures:	-\$48,302	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	67.19%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$244,996	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$258	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$61,405	\$6,426	\$
Total Unreserved Funds:	\$183,591	\$29,742	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$313,533	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$330	\$79,092	\$947
Revenue Collected During FY 14:	\$165,315	\$321,951	\$89,373
Expenditures During FY 14:	\$132,731	\$319,515	\$97,232
Per Capita Revenue:	\$174	\$78,578	\$229
Per Capita Expenditures:	\$140	\$76,774	\$261
Operating Income (loss):	\$32,584	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	260.77%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$346,117	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$364	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$3,464,077	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,216	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$13,095,313	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,596	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,504,450	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,973,043	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,581	\$478	\$340
Per Capita Expenditures:	\$1,395	\$457	\$327
Operating Income (loss):	\$531,407	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	336.42%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$13,366,212	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,692	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$159,434	\$609,493	\$29,815
Per Capita Debt:	\$226	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$208,315	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$295	\$79,092	\$947
Revenue Collected During FY 14:	\$165,757	\$321,951	\$89,373
Expenditures During FY 14:	\$151,746	\$319,515	\$97,232
Per Capita Revenue:	\$234	\$78,578	\$229
Per Capita Expenditures:	\$215	\$76,774	\$261
Operating Income (loss):	\$14,011	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	146.51%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$222,326	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$314	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$10,850,000	\$81,108,167	\$55,205,755
Per Capita Debt:	\$364	\$1,521	\$1,337
General Obligation Debt over EAV:	1.00%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$24,463,032	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$821	\$1,355	\$1,126
Revenue Collected During FY 14:	\$14,609,400	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$12,838,262	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$490	\$418	\$307
Per Capita Expenditures:	\$431	\$399	\$297
Operating Income (loss):	\$1,771,138	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	206.68%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$26,534,170	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$890	\$1,392	\$1,191



# 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:	\$286,197	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,008	\$24,836	\$493
Revenue Collected During FY 14:	\$45,621	\$369,367	\$116,057
Expenditures During FY 14:	\$22,147	\$363,149	\$110,784
Per Capita Revenue:	\$161	\$93,141	\$321
Per Capita Expenditures:	\$78	\$94,207	\$304
Revenues over (under) Expenditures:	\$23,474	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	1398.25%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$309,671	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,090	\$24,676	\$533

##### Equity

	<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:	\$22,393	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$287,278	-\$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:	\$794,614	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,798	\$79,092	\$947
Revenue Collected During FY 14:	\$259,574	\$321,951	\$89,373
Expenditures During FY 14:	\$209,504	\$319,515	\$97,232
Per Capita Revenue:	\$914	\$78,578	\$229
Per Capita Expenditures:	\$738	\$76,774	\$261
Operating Income (loss):	\$50,070	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	403.18%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$844,684	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,974	\$73,505	\$950





**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:	\$2,113,908	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,122	\$79,092	\$947
Revenue Collected During FY 14:	\$192,679	\$321,951	\$89,373
Expenditures During FY 14:	\$219,955	\$319,515	\$97,232
Per Capita Revenue:	\$285	\$78,578	\$229
Per Capita Expenditures:	\$325	\$76,774	\$261
Operating Income (loss):	-\$27,276	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	948.66%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,086,632	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,082	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,971,678		
Equalized Assessed Valuation:	\$14,724,662		
Population:	2,256		
Employees:			
Full Time:			14
Part Time:			6
Salaries Paid:			\$692,418

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,190,914	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$528	\$605	\$440
Revenue Collected During FY 14:	\$1,027,059	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,060,974	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$455	\$812	\$637
Per Capita Expenditures:	\$470	\$769	\$619
Revenues over (under) Expenditures:	-\$33,915	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	117.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,247,139	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$553	\$617	\$464

##### Equity

	<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:	\$69,029	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,141,110	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$727,032	\$8,931,204	\$2,656,302
Per Capita Debt:	\$322	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,262,102	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$559	\$1,598	\$1,215
Revenue Collected During FY 14:	\$921,290	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$775,657	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$408	\$478	\$340
Per Capita Expenditures:	\$344	\$457	\$327
Operating Income (loss):	\$145,633	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	181.49%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,407,735	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$624	\$1,625	\$1,255



# 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:	\$138,459	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,144	\$24,836	\$493
Revenue Collected During FY 14:	\$37,782	\$369,367	\$116,057
Expenditures During FY 14:	\$17,796	\$363,149	\$110,784
Per Capita Revenue:	\$312	\$93,141	\$321
Per Capita Expenditures:	\$147	\$94,207	\$304
Revenues over (under) Expenditures:	\$19,986	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	890.34%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$158,445	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,309	\$24,676	\$533

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$6,426	\$
Total Unreserved Funds:	\$92,148	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$86,788,630	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,611	\$1,521	\$1,337
General Obligation Debt over EAV:	9.52%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$36,913,358	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$685	\$1,355	\$1,126
Revenue Collected During FY 14:	\$14,987,856	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$11,600,648	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$278	\$418	\$307
Per Capita Expenditures:	\$215	\$399	\$297
Operating Income (loss):	\$3,387,208	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	347.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$40,300,566	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$748	\$1,392	\$1,191



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,168,432		
Equalized Assessed Valuation:	\$398,787,745		
Population:	14,572		
Employees:			
Full Time:			83
Part Time:			68
Salaries Paid:			\$7,174,578

#### Blended Component Units

Number Submitted = 1  
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,416,086	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$372	\$605	\$440
Revenue Collected During FY 14:	\$15,020,144	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$15,101,352	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,031	\$812	\$637
Per Capita Expenditures:	\$1,036	\$769	\$619
Revenues over (under) Expenditures:	-\$81,208	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	35.33%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$5,334,878	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$366	\$617	\$464

##### Equity

	<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:	\$1,937,928	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,354,709	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$2,936,789	\$8,931,204	\$2,656,302
Per Capita Debt:	\$202	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,119,279	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$77	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,747,712	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,638,336	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$189	\$478	\$340
Per Capita Expenditures:	\$181	\$457	\$327
Operating Income (loss):	\$109,376	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	49.51%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,306,113	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$90	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$340,396	\$609,493	\$29,815
Per Capita Debt:	\$1,755	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,884,866	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$9,716	\$79,092	\$947
Revenue Collected During FY 14:	\$110,886	\$321,951	\$89,373
Expenditures During FY 14:	\$161,973	\$319,515	\$97,232
Per Capita Revenue:	\$572	\$78,578	\$229
Per Capita Expenditures:	\$835	\$76,774	\$261
Operating Income (loss):	-\$51,087	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1136.47%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,840,779	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$9,489	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$55,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$43	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,637,320	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,853	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,404,059	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$973,060	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,101	\$478	\$340
Per Capita Expenditures:	\$763	\$457	\$327
Operating Income (loss):	\$430,999	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	418.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,070,719	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,193	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$12,491,605	\$8,931,204	\$2,656,302
Per Capita Debt:	\$745	\$1,369	\$683
General Obligation Debt over EAV:	0.22%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$23,302,537	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,390	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,783,594	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,399,782	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$166	\$478	\$340
Per Capita Expenditures:	\$143	\$457	\$327
Operating Income (loss):	\$383,812	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	994.27%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$23,860,411	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,424	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **North Barrington Village**

Unit Code: **049/135/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,834,500**

Equalized Assessed Valuation: **\$248,699,147**

Population: **3,042**

Employees:

**Full Time:** **3**

**Part Time:**

**Salaries Paid:** **\$143,048**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$3,115,159	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,024	\$605	\$440
Revenue Collected During FY 14:	\$1,767,552	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,787,633	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$581	\$812	\$637
Per Capita Expenditures:	\$588	\$769	\$619
Revenues over (under) Expenditures:	-\$20,081	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	173.14%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$3,095,078	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,017	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$569,465	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$2,525,960	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$39,097,184	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,200	\$1,521	\$1,337
General Obligation Debt over EAV:	14.49%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$20,440,959	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$628	\$1,355	\$1,126
Revenue Collected During FY 14:	\$7,552,735	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$5,714,943	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$232	\$418	\$307
Per Capita Expenditures:	\$175	\$399	\$297
Operating Income (loss):	\$1,837,792	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	354.84%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$20,278,751	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$623	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$304,000	\$609,493	\$29,815
Per Capita Debt:	\$483	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,105,308	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,342	\$79,092	\$947
Revenue Collected During FY 14:	\$175,943	\$321,951	\$89,373
Expenditures During FY 14:	\$192,418	\$319,515	\$97,232
Per Capita Revenue:	\$279	\$78,578	\$229
Per Capita Expenditures:	\$305	\$76,774	\$261
Operating Income (loss):	-\$16,475	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1085.57%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,088,833	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,316	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **North Henderson Village**

Unit Code: **066/035/32** County: **Mercer**

Fiscal Year End: **5/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$648,150**

Equalized Assessed Valuation: **\$997,502**

Population: **187**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$5,465**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$102,437	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$548	\$24,836	\$493
Revenue Collected During FY 14:	\$39,926	\$369,367	\$116,057
Expenditures During FY 14:	\$25,012	\$363,149	\$110,784
Per Capita Revenue:	\$214	\$93,141	\$321
Per Capita Expenditures:	\$134	\$94,207	\$304
Revenues over (under) Expenditures:	\$14,914	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	478.21%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$119,611	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$640	\$24,676	\$533

##### Equity

	<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:	\$52,152	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$67,459	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$35,180	\$609,493	\$29,815
Per Capita Debt:	\$188	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$95,450	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$510	\$79,092	\$947
Revenue Collected During FY 14:	\$105,977	\$321,951	\$89,373
Expenditures During FY 14:	\$23,951	\$319,515	\$97,232
Per Capita Revenue:	\$567	\$78,578	\$229
Per Capita Expenditures:	\$128	\$76,774	\$261
Operating Income (loss):	\$82,026	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	731.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$175,216	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$937	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$539,969	\$8,931,204	\$2,656,302
Per Capita Debt:	\$343	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,297,720	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,461	\$1,598	\$1,215
Revenue Collected During FY 14:	\$391,937	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$365,105	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$249	\$478	\$340
Per Capita Expenditures:	\$232	\$457	\$327
Operating Income (loss):	\$26,832	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	634.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,315,552	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,472	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,678,285		
Equalized Assessed Valuation:	\$235,821,475		
Population:	6,672		
Employees:			
Full Time:			69
Part Time:			42
Salaries Paid:			\$6,945,664

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,477,886	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$821	\$605	\$440
Revenue Collected During FY 14:	\$14,491,781	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$14,013,556	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$2,172	\$812	\$637
Per Capita Expenditures:	\$2,100	\$769	\$619
Revenues over (under) Expenditures:	\$478,225	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	37.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$5,256,651	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$788	\$617	\$464

##### Equity

	<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:	\$1,124,040	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$19,746,335	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$27,110,530	\$8,931,204	\$2,656,302
Per Capita Debt:	\$4,063	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,449,368	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$217	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,979,978	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,311,431	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$297	\$478	\$340
Per Capita Expenditures:	\$346	\$457	\$327
Operating Income (loss):	-\$331,453	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	48.36%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,117,915	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$168	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$279,707	\$8,931,204	\$2,656,302
Per Capita Debt:	\$207	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$3,753,421	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,776	\$1,598	\$1,215
Revenue Collected During FY 14:	\$471,318	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$397,873	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$349	\$478	\$340
Per Capita Expenditures:	\$294	\$457	\$327
Operating Income (loss):	\$73,445	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	984.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,918,498	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,898	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$93,209,816		
Equalized Assessed Valuation:	\$2,144,826,471		
Population:	33,170		
Employees:			
Full Time:			261
Part Time:			12
Salaries Paid:			\$30,906,205

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,819,441	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$537	\$513	\$441
Revenue Collected During FY 14:	\$44,872,985	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$42,823,901	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$1,353	\$1,047	\$1,013
Per Capita Expenditures:	\$1,291	\$1,008	\$967
Revenues over (under) Expenditures:	\$2,049,084	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	46.42%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$19,878,674	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$599	\$516	\$439

##### Equity

	<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:	\$6,465,042	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$20,410,579	\$2,646,418	\$7,478,443



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$73,562,430	\$81,108,167	\$55,205,755
Per Capita Debt:	\$2,218	\$1,521	\$1,337
General Obligation Debt over EAV:	3.43%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$46,194,633	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,393	\$1,355	\$1,126
Revenue Collected During FY 14:	\$11,024,952	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$12,117,243	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$332	\$418	\$307
Per Capita Expenditures:	\$365	\$399	\$297
Operating Income (loss):	-\$1,092,291	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	376.26%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$45,592,859	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,375	\$1,392	\$1,191



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,156,200		
Equalized Assessed Valuation:	\$464,071,674		
Population:	5,482		
Employees:			
Full Time:			47
Part Time:			66
Salaries Paid:			\$6,012,914

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,303,330	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,332	\$605	\$440
Revenue Collected During FY 14:	\$10,610,498	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$9,521,119	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,936	\$812	\$637
Per Capita Expenditures:	\$1,737	\$769	\$619
Revenues over (under) Expenditures:	\$1,089,379	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	83.64%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$7,963,938	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,453	\$617	\$464

##### Equity

	<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:	\$704,785	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$9,029,861	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,562,414	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,015	\$1,369	\$683
General Obligation Debt over EAV:	0.84%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$13,253,123	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,418	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,515,263	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,305,536	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$459	\$478	\$340
Per Capita Expenditures:	\$421	\$457	\$327
Operating Income (loss):	\$209,727	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	577.17%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$13,306,870	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,427	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$36,236,009	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,929	\$1,369	\$683
General Obligation Debt over EAV:	10.75%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$7,265,093	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$587	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,190,291	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,909,699	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$500	\$478	\$340
Per Capita Expenditures:	\$397	\$457	\$327
Operating Income (loss):	\$1,280,592	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	174.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$8,545,685	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$691	\$1,625	\$1,255





**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,592,176	\$8,931,204	\$2,656,302
Per Capita Debt:	\$583	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$33,705,937	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,276	\$1,598	\$1,215
Revenue Collected During FY 14:	\$10,112,755	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$10,594,852	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,283	\$478	\$340
Per Capita Expenditures:	\$1,344	\$457	\$327
Operating Income (loss):	-\$482,097	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	318.06%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$33,697,897	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,275	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 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="118"/>
Part Time:	<input type="text" value="118"/>
Salaries Paid:	<input type="text" value="\$10,893,121"/>

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,277,523	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$117	\$513	\$441
Revenue Collected During FY 14:	\$20,656,000	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$19,139,007	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$739	\$1,047	\$1,013
Per Capita Expenditures:	\$684	\$1,008	\$967
Revenues over (under) Expenditures:	\$1,516,993	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	26.72%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$5,114,516	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$183	\$516	\$439

**Equity**

	<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:	\$3,576,676	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$1,510,882	\$2,646,418	\$7,478,443



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$29,841,170	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,067	\$1,521	\$1,337
General Obligation Debt over EAV:	6.27%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$17,949,539	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$642	\$1,355	\$1,126
Revenue Collected During FY 14:	\$6,561,046	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$6,930,001	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$235	\$418	\$307
Per Capita Expenditures:	\$248	\$399	\$297
Operating Income (loss):	-\$368,955	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	253.69%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$17,580,584	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$629	\$1,392	\$1,191





**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: **Oak Lawn Village**

Unit Code: 016/410/32      County: Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$54,874,511

Equalized Assessed Valuation: \$1,089,630,789

Population: 1

Employees:

Full Time:	1
Part Time:	1
Salaries Paid:	\$1

**Blended Component Units**

Number Submitted = 1

OLSSC

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$14,579,536	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$14,579,536	\$24,836	\$493
Revenue Collected During FY 14:	\$56,139,165	\$369,367	\$116,057
Expenditures During FY 14:	\$56,790,558	\$363,149	\$110,784
Per Capita Revenue:	\$56,139,165	\$93,141	\$321
Per Capita Expenditures:	\$56,790,558	\$94,207	\$304
Revenues over (under) Expenditures:	-\$651,393	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	25.47%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$14,462,415	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$14,462,415	\$24,676	\$533

##### Equity

	<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:	\$5,526,730	\$123,269	\$26,022
Total Unrestricted Net Assets:	-\$86,647,600	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$108,620,546	\$609,493	\$29,815
Per Capita Debt:	\$108,620,546	\$180,001	\$67
General Obligation Debt over EAV:	6.11%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$46,649,824	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$46,649,824	\$79,092	\$947
Revenue Collected During FY 14:	\$47,318,417	\$321,951	\$89,373
Expenditures During FY 14:	\$46,215,825	\$319,515	\$97,232
Per Capita Revenue:	\$47,318,417	\$78,578	\$229
Per Capita Expenditures:	\$46,215,825	\$76,774	\$261
Operating Income (loss):	\$1,102,592	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	93.61%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$43,264,402	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$43,264,402	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$78,220,701	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,502	\$1,521	\$1,337
General Obligation Debt over EAV:	2.52%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$71,120,741	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,366	\$1,355	\$1,126
Revenue Collected During FY 14:	\$24,318,318	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$20,788,612	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$467	\$418	\$307
Per Capita Expenditures:	\$399	\$399	\$297
Operating Income (loss):	\$3,529,706	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	360.62%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$74,968,229	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,440	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$14,997,351	\$8,931,204	\$2,656,302
Per Capita Debt:	\$7,028	\$1,369	\$683
General Obligation Debt over EAV:	6.31%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$4,450,309	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,085	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,213,959	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,123,499	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$569	\$478	\$340
Per Capita Expenditures:	\$526	\$457	\$327
Operating Income (loss):	\$90,460	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	404.16%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,540,769	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,128	\$1,625	\$1,255





**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$131,699	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$426	\$24,836	\$493
Revenue Collected During FY 14:	\$56,696	\$369,367	\$116,057
Expenditures During FY 14:	\$60,576	\$363,149	\$110,784
Per Capita Revenue:	\$183	\$93,141	\$321
Per Capita Expenditures:	\$196	\$94,207	\$304
Revenues over (under) Expenditures:	-\$3,880	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	211.01%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$127,819	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$414	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,980	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$128,843	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$310,000	\$609,493	\$29,815
Per Capita Debt:	\$1,003	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$513,257	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,661	\$79,092	\$947
Revenue Collected During FY 14:	\$78,138	\$321,951	\$89,373
Expenditures During FY 14:	\$90,520	\$319,515	\$97,232
Per Capita Revenue:	\$253	\$78,578	\$229
Per Capita Expenditures:	\$293	\$76,774	\$261
Operating Income (loss):	-\$12,382	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	553.33%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$500,875	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,621	\$73,505	\$950





**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:	\$1,101,038	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,251	\$79,092	\$947
Revenue Collected During FY 14:	\$403,813	\$321,951	\$89,373
Expenditures During FY 14:	\$466,306	\$319,515	\$97,232
Per Capita Revenue:	\$459	\$78,578	\$229
Per Capita Expenditures:	\$530	\$76,774	\$261
Operating Income (loss):	-\$62,493	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	222.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,036,143	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,177	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$224,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$140	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,326,283	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$829	\$1,598	\$1,215
Revenue Collected During FY 14:	-\$258,363	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$330,684	\$2,739,346	\$1,190,005
Per Capita Revenue:	-\$161	\$478	\$340
Per Capita Expenditures:	\$207	\$457	\$327
Operating Income (loss):	-\$589,047	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	206.46%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$682,718	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$427	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,945,800**

Equalized Assessed Valuation: **\$47,484,495**

Population: **2,083**

Employees:

    Full Time:

    Part Time: **39**

    Salaries Paid: **\$246,103**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$482,069	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$231	\$605	\$440
Revenue Collected During FY 14:	\$843,169	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$807,210	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$405	\$812	\$637
Per Capita Expenditures:	\$388	\$769	\$619
Revenues over (under) Expenditures:	\$35,959	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	60.04%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$484,618	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$233	\$617	\$464

##### Equity

	<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:	\$5,894	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$511,446	\$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:	\$90,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$43	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<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: **Oblong Village**

Unit Code: **017/020/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,002,705**

Equalized Assessed Valuation: **\$10,024,945**

Population: **1,466**

Employees:

    Full Time: **9**

    Part Time: **14**

    Salaries Paid: **\$389,700**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,115,959	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$761	\$605	\$440
Revenue Collected During FY 14:	\$695,872	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,278,825	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$475	\$812	\$637
Per Capita Expenditures:	\$872	\$769	\$619
Revenues over (under) Expenditures:	-\$582,953	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	41.68%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$533,006	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$364	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$395,065	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$137,941	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$508,039	\$8,931,204	\$2,656,302
Per Capita Debt:	\$347	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,198,185	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,499	\$1,598	\$1,215
Revenue Collected During FY 14:	\$514,127	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$618,766	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$351	\$478	\$340
Per Capita Expenditures:	\$422	\$457	\$327
Operating Income (loss):	-\$104,639	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	338.34%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,093,546	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,428	\$1,625	\$1,255



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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$121,507	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$657	\$24,836	\$493
Revenue Collected During FY 14:	\$86,789	\$369,367	\$116,057
Expenditures During FY 14:	\$85,057	\$363,149	\$110,784
Per Capita Revenue:	\$469	\$93,141	\$321
Per Capita Expenditures:	\$460	\$94,207	\$304
Revenues over (under) Expenditures:	\$1,732	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	144.89%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$123,239	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$666	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$56,518	\$6,426	\$
Total Unreserved Funds:	\$57,787	\$29,742	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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 Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Odell Village**

Unit Code: **053/060/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,015,100**

Equalized Assessed Valuation: **\$12,092,384**

Population: **1,014**

Employees:

    Full Time: **3**

    Part Time: **12**

    Salaries Paid: **\$142,714**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$469,535	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$463	\$605	\$440
Revenue Collected During FY 14:	\$494,616	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$390,172	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$488	\$812	\$637
Per Capita Expenditures:	\$385	\$769	\$619
Revenues over (under) Expenditures:	\$104,444	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	141.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$552,664	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$545	\$617	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$108,305	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$444,368	\$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:	\$220,338	\$8,931,204	\$2,656,302
Per Capita Debt:	\$217	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,007,584	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,980	\$1,598	\$1,215
Revenue Collected During FY 14:	\$208,703	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$281,584	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$206	\$478	\$340
Per Capita Expenditures:	\$278	\$457	\$327
Operating Income (loss):	-\$72,881	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	694.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,956,018	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,929	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Odin Village**

Unit Code: **058/045/32** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$976,000**

Equalized Assessed Valuation: **\$6,224,916**

Population: **1,200**

Employees:

    Full Time: **5**

    Part Time: **5**

    Salaries Paid: **\$223,839**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,496	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$9	\$605	\$440
Revenue Collected During FY 14:	\$303,778	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$318,075	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$253	\$812	\$637
Per Capita Expenditures:	\$265	\$769	\$619
Revenues over (under) Expenditures:	-\$14,297	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	1.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,793	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$4	\$617	\$464

##### Equity

	<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:	\$105,132	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$100,339	\$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:	\$511,085	\$8,931,204	\$2,656,302
Per Capita Debt:	\$426	\$1,369	\$683
General Obligation Debt over EAV:	8.11%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$230,640	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$192	\$1,598	\$1,215
Revenue Collected During FY 14:	\$639,539	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$602,980	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$533	\$478	\$340
Per Capita Expenditures:	\$502	\$457	\$327
Operating Income (loss):	\$36,559	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	44.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$267,199	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$223	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$57,398,755	\$81,108,167	\$55,205,755
Per Capita Debt:	\$2,021	\$1,521	\$1,337
General Obligation Debt over EAV:	6.96%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$36,350,443	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,280	\$1,355	\$1,126
Revenue Collected During FY 14:	\$15,396,391	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$14,883,218	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$542	\$418	\$307
Per Capita Expenditures:	\$524	\$399	\$297
Operating Income (loss):	\$513,173	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	247.69%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$36,863,616	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,298	\$1,392	\$1,191



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:	\$343,102	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$462	\$24,836	\$493
Revenue Collected During FY 14:	\$396,204	\$369,367	\$116,057
Expenditures During FY 14:	\$285,592	\$363,149	\$110,784
Per Capita Revenue:	\$533	\$93,141	\$321
Per Capita Expenditures:	\$384	\$94,207	\$304
Revenues over (under) Expenditures:	\$110,612	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	171.57%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$490,001	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$659	\$24,676	\$533

Equity

	<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:	\$128,346	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$361,655	-\$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:	\$254,690	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$343	\$79,092	\$947
Revenue Collected During FY 14:	\$247,114	\$321,951	\$89,373
Expenditures During FY 14:	\$284,997	\$319,515	\$97,232
Per Capita Revenue:	\$333	\$78,578	\$229
Per Capita Expenditures:	\$384	\$76,774	\$261
Operating Income (loss):	-\$37,883	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	63.34%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$180,520	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$243	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$7,460,393	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,703	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,293,788	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$295	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,506,856	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,818,827	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,029	\$478	\$340
Per Capita Expenditures:	\$872	\$457	\$327
Operating Income (loss):	\$688,029	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	47.57%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,816,610	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$415	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,117,661	\$609,493	\$29,815
Per Capita Debt:	\$2,070	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$890,707	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,649	\$79,092	\$947
Revenue Collected During FY 14:	\$108,098	\$321,951	\$89,373
Expenditures During FY 14:	\$176,436	\$319,515	\$97,232
Per Capita Revenue:	\$200	\$78,578	\$229
Per Capita Expenditures:	\$327	\$76,774	\$261
Operating Income (loss):	-\$68,338	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	494.44%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$872,369	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,615	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32** County: **Montgomery**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,070**

Equalized Assessed Valuation: **\$836,909**

Population: **132**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$4,890**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$87,704	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$664	\$24,836	\$493
Revenue Collected During FY 14:	\$29,615	\$369,367	\$116,057
Expenditures During FY 14:	\$31,870	\$363,149	\$110,784
Per Capita Revenue:	\$224	\$93,141	\$321
Per Capita Expenditures:	\$241	\$94,207	\$304
Revenues over (under) Expenditures:	-\$2,255	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	254.94%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$81,249	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$616	\$24,676	\$533

##### Equity

	<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:	\$17,456	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$63,793	-\$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:	\$214,000	\$609,493	\$29,815
Per Capita Debt:	\$1,621	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$14,849	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$112	\$79,092	\$947
Revenue Collected During FY 14:	\$19,586	\$321,951	\$89,373
Expenditures During FY 14:	\$19,986	\$319,515	\$97,232
Per Capita Revenue:	\$148	\$78,578	\$229
Per Capita Expenditures:	\$151	\$76,774	\$261
Operating Income (loss):	-\$400	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	93.31%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$18,649	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$141	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$338,784	\$8,931,204	\$2,656,302
Per Capita Debt:	\$236	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,246,833	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$869	\$1,598	\$1,215
Revenue Collected During FY 14:	\$910,497	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$659,730	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$635	\$478	\$340
Per Capita Expenditures:	\$460	\$457	\$327
Operating Income (loss):	\$250,767	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	228.09%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,504,808	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,049	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Old Mill Creek Village**

Unit Code: **049/145/32** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$72,291**

Equalized Assessed Valuation: **\$6,799,686**

Population: **178**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$12,490**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$388,764	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$2,184	\$24,836	\$493
Revenue Collected During FY 14:	\$63,592	\$369,367	\$116,057
Expenditures During FY 14:	\$61,480	\$363,149	\$110,784
Per Capita Revenue:	\$357	\$93,141	\$321
Per Capita Expenditures:	\$345	\$94,207	\$304
Revenues over (under) Expenditures:	\$2,112	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	635.78%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$390,876	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$2,196	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$104,614	\$6,426	\$
Total Unreserved Funds:	\$286,262	\$29,742	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**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:	\$36,519	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$189	\$79,092	\$947
Revenue Collected During FY 14:	\$22,380	\$321,951	\$89,373
Expenditures During FY 14:	\$32,871	\$319,515	\$97,232
Per Capita Revenue:	\$116	\$78,578	\$229
Per Capita Expenditures:	\$170	\$76,774	\$261
Operating Income (loss):	-\$10,491	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	43.46%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$14,286	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$74	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$204,953	\$609,493	\$29,815
Per Capita Debt:	\$615	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,434,219	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,307	\$79,092	\$947
Revenue Collected During FY 14:	\$275,927	\$321,951	\$89,373
Expenditures During FY 14:	\$198,312	\$319,515	\$97,232
Per Capita Revenue:	\$829	\$78,578	\$229
Per Capita Expenditures:	\$596	\$76,774	\$261
Operating Income (loss):	\$77,615	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	762.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,511,834	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,540	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,162,704	\$8,931,204	\$2,656,302
Per Capita Debt:	\$128	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$11,910,770	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,310	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,478,782	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,476,131	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$273	\$478	\$340
Per Capita Expenditures:	\$272	\$457	\$327
Operating Income (loss):	\$2,651	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	489.97%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$12,132,226	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,334	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Olympia Fields Village	
Unit Code:	016/420/32	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,586,728	
Equalized Assessed Valuation:	\$132,559,772	
Population:	4,988	
Employees:		
Full Time:		40
Part Time:		8
Salaries Paid:		\$3,190,359

#### Blended Component Units

Number Submitted = 1  
Police Pension Board

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,228,800	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$647	\$605	\$440
Revenue Collected During FY 14:	\$5,780,014	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$5,987,218	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,159	\$812	\$637
Per Capita Expenditures:	\$1,200	\$769	\$619
Revenues over (under) Expenditures:	-\$207,204	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	48.80%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,921,596	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$586	\$617	\$464

##### Equity

	<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:	\$997,065	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$1,824,126	\$627,838	\$690,872



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$16,425,093	\$8,931,204	\$2,656,302
Per Capita Debt:	\$3,293	\$1,369	\$683
General Obligation Debt over EAV:	0.77%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$5,200,105	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,043	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,178,960	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,338,319	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$637	\$478	\$340
Per Capita Expenditures:	\$669	\$457	\$327
Operating Income (loss):	-\$159,359	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	151.00%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,040,746	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,011	\$1,625	\$1,255





**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:	\$447,685	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,683	\$79,092	\$947
Revenue Collected During FY 14:	\$160,614	\$321,951	\$89,373
Expenditures During FY 14:	\$76,428	\$319,515	\$97,232
Per Capita Revenue:	\$604	\$78,578	\$229
Per Capita Expenditures:	\$287	\$76,774	\$261
Operating Income (loss):	\$84,186	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	695.91%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$531,871	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,000	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,741,790	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,907	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,066,001	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,914	\$1,598	\$1,215
Revenue Collected During FY 14:	\$366,794	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$493,240	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$255	\$478	\$340
Per Capita Expenditures:	\$343	\$457	\$327
Operating Income (loss):	-\$126,446	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1406.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$6,939,555	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,826	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Oneida City**

Unit Code: **048/045/30** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$662,800**

Equalized Assessed Valuation: **\$5,808,855**

Population: **696**

Employees:

    Full Time: **1**

    Part Time: **18**

    Salaries Paid: **\$74,442**

#### Blended Component Units

Number Submitted = 2  
Friends of the Greig Memorial Library and Oneida  
Greig Memorial Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$320,616	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$461	\$24,836	\$493
Revenue Collected During FY 14:	\$234,669	\$369,367	\$116,057
Expenditures During FY 14:	\$254,109	\$363,149	\$110,784
Per Capita Revenue:	\$337	\$93,141	\$321
Per Capita Expenditures:	\$365	\$94,207	\$304
Revenues over (under) Expenditures:	-\$19,440	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	118.52%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$301,176	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$433	\$24,676	\$533

##### Equity

	<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:	\$57,441	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$243,735	-\$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:	\$481,098	\$609,493	\$29,815
Per Capita Debt:	\$691	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$383,186	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$551	\$79,092	\$947
Revenue Collected During FY 14:	\$245,449	\$321,951	\$89,373
Expenditures During FY 14:	\$189,255	\$319,515	\$97,232
Per Capita Revenue:	\$353	\$78,578	\$229
Per Capita Expenditures:	\$272	\$76,774	\$261
Operating Income (loss):	\$56,194	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	232.16%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$439,380	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$631	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$548,283	\$8,931,204	\$2,656,302
Per Capita Debt:	\$356	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$543,764	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$353	\$1,598	\$1,215
Revenue Collected During FY 14:	\$107,456	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$152,849	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$70	\$478	\$340
Per Capita Expenditures:	\$99	\$457	\$327
Operating Income (loss):	-\$45,393	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	326.05%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$498,371	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$324	\$1,625	\$1,255





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$268,000	\$609,493	\$29,815
Per Capita Debt:	\$357	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$2,055,234	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,737	\$79,092	\$947
Revenue Collected During FY 14:	\$178,001	\$321,951	\$89,373
Expenditures During FY 14:	\$276,881	\$319,515	\$97,232
Per Capita Revenue:	\$237	\$78,578	\$229
Per Capita Expenditures:	\$369	\$76,774	\$261
Operating Income (loss):	-\$98,880	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	788.98%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,184,549	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,909	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,253,496	\$609,493	\$29,815
Per Capita Debt:	\$4,768	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$736,305	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$825	\$79,092	\$947
Revenue Collected During FY 14:	\$287,430	\$321,951	\$89,373
Expenditures During FY 14:	\$379,155	\$319,515	\$97,232
Per Capita Revenue:	\$322	\$78,578	\$229
Per Capita Expenditures:	\$425	\$76,774	\$261
Operating Income (loss):	-\$91,725	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	170.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$644,580	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$723	\$73,505	\$950





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$5,996,818	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,454	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	-\$671,044	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	-\$163	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,978,148	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,002,540	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$722	\$478	\$340
Per Capita Expenditures:	\$243	\$457	\$327
Operating Income (loss):	\$1,975,608	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	118.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,189,943	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$289	\$1,625	\$1,255



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$21,678	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$61	\$24,836	\$493
Revenue Collected During FY 14:	\$137,758	\$369,367	\$116,057
Expenditures During FY 14:	\$129,755	\$363,149	\$110,784
Per Capita Revenue:	\$385	\$93,141	\$321
Per Capita Expenditures:	\$362	\$94,207	\$304
Revenues over (under) Expenditures:	\$8,003	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	22.87%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$29,681	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$83	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$23,325	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$6,356	-\$99,435	\$82,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$202,094	\$609,493	\$29,815
Per Capita Debt:	\$565	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$100,592	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$281	\$79,092	\$947
Revenue Collected During FY 14:	\$147,860	\$321,951	\$89,373
Expenditures During FY 14:	\$124,228	\$319,515	\$97,232
Per Capita Revenue:	\$413	\$78,578	\$229
Per Capita Expenditures:	\$347	\$76,774	\$261
Operating Income (loss):	\$23,632	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	100.00%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$124,224	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$347	\$73,505	\$950



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,646,500**

Equalized Assessed Valuation: **\$28,184,455**

Population: **1,688**

Employees:

**Full Time:** **4**

**Part Time:** **6**

**Salaries Paid:** **\$242,745**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$725,839	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$430	\$605	\$440
Revenue Collected During FY 14:	\$893,102	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$692,218	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$529	\$812	\$637
Per Capita Expenditures:	\$410	\$769	\$619
Revenues over (under) Expenditures:	\$200,884	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	130.02%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$899,998	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$533	\$617	\$464

##### Equity

	<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:	\$273,602	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$660,260	\$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:	\$2,772,547	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,643	\$1,369	\$683
General Obligation Debt over EAV:	1.40%	2.77%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,719,510	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,204	\$1,598	\$1,215
Revenue Collected During FY 14:	\$738,160	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$579,956	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$437	\$478	\$340
Per Capita Expenditures:	\$344	\$457	\$327
Operating Income (loss):	\$158,204	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	674.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,912,415	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,318	\$1,625	\$1,255



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,878,783		
Equalized Assessed Valuation:	\$135,063,473		
Population:	7,289		
Employees:			
Full Time:			21
Part Time:			65
Salaries Paid:			\$2,396,855

#### Blended Component Units

Number Submitted = 1  
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$690,636	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	-\$95	\$605	\$440
Revenue Collected During FY 14:	\$5,669,360	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$6,209,052	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$778	\$812	\$637
Per Capita Expenditures:	\$852	\$769	\$619
Revenues over (under) Expenditures:	-\$539,692	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	-9.38%	90.40%	74.76%
Ending Fund Balance for FY 14:	-\$582,282	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	-\$80	\$617	\$464

##### Equity

	<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:	-\$858,251	\$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:	\$1,095,874	\$8,931,204	\$2,656,302
Per Capita Debt:	\$150	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

**Enterprise Funds**

	<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 YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Orland Park Village		
Unit Code:	016/425/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$123,576,105		
Equalized Assessed Valuation:	\$2,063,847,959		
Population:	56,767		
Employees:			
Full Time:			299
Part Time:			736
Salaries Paid:			\$28,083,347

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$70,617,803	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$1,244	\$513	\$441
Revenue Collected During FY 14:	\$65,099,485	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$52,422,427	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$1,147	\$1,047	\$1,013
Per Capita Expenditures:	\$923	\$1,008	\$967
Revenues over (under) Expenditures:	\$12,677,058	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	164.26%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$86,106,860	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$1,517	\$516	\$439

##### Equity

	<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:	\$3,260,696	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$12,692,401	\$2,646,418	\$7,478,443



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$120,676,430	\$81,108,167	\$55,205,755
Per Capita Debt:	\$2,126	\$1,521	\$1,337
General Obligation Debt over EAV:	4.63%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$156,828,170	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$2,763	\$1,355	\$1,126
Revenue Collected During FY 14:	\$22,028,977	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$24,402,366	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$388	\$418	\$307
Per Capita Expenditures:	\$430	\$399	\$297
Operating Income (loss):	-\$2,373,389	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	637.60%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$155,588,657	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$2,741	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$31,619,535	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,042	\$1,521	\$1,337
General Obligation Debt over EAV:	2.08%	4.94%	3.84%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$51,151,952	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,685	\$1,355	\$1,126
Revenue Collected During FY 14:	\$8,469,627	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$7,580,904	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$279	\$418	\$307
Per Capita Expenditures:	\$250	\$399	\$297
Operating Income (loss):	\$888,723	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	686.47%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$52,040,675	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,714	\$1,392	\$1,191





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$19,291,438	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,039	\$1,369	\$683
General Obligation Debt over EAV:	0.68%	2.77%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$18,842,055	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,015	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,676,582	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,243,665	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$360	\$478	\$340
Per Capita Expenditures:	\$282	\$457	\$327
Operating Income (loss):	\$1,432,917	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	380.94%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$19,974,972	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,076	\$1,625	\$1,255



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Otterville Town**

Unit Code: **042/035/31** County: **Jersey**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,851**

Equalized Assessed Valuation: **\$409,146**

Population: **110**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$67,369	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$612	\$24,836	\$493
Revenue Collected During FY 14:	\$27,314	\$369,367	\$116,057
Expenditures During FY 14:	\$17,851	\$363,149	\$110,784
Per Capita Revenue:	\$248	\$93,141	\$321
Per Capita Expenditures:	\$162	\$94,207	\$304
Revenues over (under) Expenditures:	\$9,463	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	430.41%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$76,832	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$698	\$24,676	\$533

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$12,607	\$6,426	\$
Total Unreserved Funds:	\$64,233	\$29,742	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Owaneco Village**

Unit Code: **011/045/32** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,375**

Equalized Assessed Valuation: **\$1,543,797**

Population: **260**

Employees:

**Full Time:**

**Part Time:** **12**

**Salaries Paid:** **\$16,920**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$58,986	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$227	\$24,836	\$493
Revenue Collected During FY 14:	\$120,950	\$369,367	\$116,057
Expenditures During FY 14:	\$91,063	\$363,149	\$110,784
Per Capita Revenue:	\$465	\$93,141	\$321
Per Capita Expenditures:	\$350	\$94,207	\$304
Revenues over (under) Expenditures:	\$29,887	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	97.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$88,873	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$342	\$24,676	\$533

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$19,141	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$69,732	-\$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:	\$44,037	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$169	\$79,092	\$947
Revenue Collected During FY 14:	\$35,571	\$321,951	\$89,373
Expenditures During FY 14:	\$32,283	\$319,515	\$97,232
Per Capita Revenue:	\$137	\$78,578	\$229
Per Capita Expenditures:	\$124	\$76,774	\$261
Operating Income (loss):	\$3,288	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	146.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$47,325	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$182	\$73,505	\$950