STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Palatine Village

**Unit Code:** 016/430/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $139,225,620 |
| **Equalized Assessed Valuation:** | $1,606,971,343 |
| **Population:** | 69,350 |
| **Employees:** | |
| **Full Time:** | 349 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $30,910,123 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $41,319,196 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $596 | $513 | $441 |
| Revenue Collected During FY 14: | $65,829,945 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $64,774,631 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $949 | $1,047 | $1,013 |
| Per Capita Expenditures: | $934 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $1,055,314 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 62.70% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $40,613,797 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $586 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,236,148 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $35,764,493 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $99,296,117 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,432 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 5.84% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $59,059,420 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $852 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $19,262,443 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $17,153,968 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $278 | $418 | $307 |
| Per Capita Expenditures: | $247 | $399 | $297 |
| Operating Income (loss): | $2,108,475 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 347.02% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $59,528,395 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $858 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palestine Village

**Unit Code:** 017/025/32 **County:** Crawford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $1,144,650 |
| **Equalized Assessed Valuation:** | $7,814,110 |
| **Population:** | 1,369 |
| **Employees:** | |
| **Full Time:** | 9 |
| **Part Time:** | 12 |
| **Salaries Paid:** | $248,544 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $228,599 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $167 | $605 | $440 |
| Revenue Collected During FY 14: | $601,548 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $616,434 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $439 | $812 | $637 |
| Per Capita Expenditures: | $450 | $769 | $619 |
| Revenues over (under) Expenditures: | -$14,886 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 42.60% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $262,630 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $192 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $223,303 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $39,327 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,672 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $508,056 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $371 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $116,051 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $145,951 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $85 | $478 | $340 |
| Per Capita Expenditures: | $107 | $457 | $327 |
| Operating Income (loss): | -$29,900 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 327.61% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $478,156 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $349 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palmer Village

**Unit Code:** 011/050/32 **County:** Christian

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $258,073 |
| **Equalized Assessed Valuation:** | $1,783,041 |
| **Population:** | 248 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 13 |
| **Salaries Paid:** | $28,639 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $108,578 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $438 | $24,836 | $493 |
| Revenue Collected During FY 14: | $59,763 | $369,367 | $116,057 |
| Expenditures During FY 14: | $39,187 | $363,149 | $110,784 |
| Per Capita Revenue: | $241 | $93,141 | $321 |
| Per Capita Expenditures: | $158 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $20,576 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 329.58% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $129,154 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $521 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $41,127 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $88,027 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $57,039 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $230 | $79,092 | $947 |
| Revenue Collected During FY 14: | $44,847 | $321,951 | $89,373 |
| Expenditures During FY 14: | $32,168 | $319,515 | $97,232 |
| Per Capita Revenue: | $181 | $78,578 | $229 |
| Per Capita Expenditures: | $130 | $76,774 | $261 |
| Operating Income (loss): | $12,679 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 216.73% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $69,718 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $281 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palmyra Village

**Unit Code:** 056/090/32 **County:** Macoupin

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $699,502 |
| **Equalized Assessed Valuation:** | $4,113,664 |
| **Population:** | 750 |
| **Employees:** | |
| **Full Time:** | 1 |
| **Part Time:** | 6 |
| **Salaries Paid:** | $190,214 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,070,506 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,427 | $24,836 | $493 |
| Revenue Collected During FY 14: | $452,405 | $369,367 | $116,057 |
| Expenditures During FY 14: | $331,562 | $363,149 | $110,784 |
| Per Capita Revenue: | $603 | $93,141 | $321 |
| Per Capita Expenditures: | $442 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $120,843 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 335.06% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $1,110,947 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,481 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $161,341 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $949,606 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $224,800 | $609,493 | $29,815 |
| Per Capita Debt: | $300 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $627,037 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $836 | $79,092 | $947 |
| Revenue Collected During FY 14: | $351,601 | $321,951 | $89,373 |
| Expenditures During FY 14: | $338,688 | $319,515 | $97,232 |
| Per Capita Revenue: | $469 | $78,578 | $229 |
| Per Capita Expenditures: | $452 | $76,774 | $261 |
| Operating Income (loss): | $12,913 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 212.69% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $720,352 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $960 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palos Heights City

**Unit Code:** 016/435/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $25,853,838 |
| **Equalized Assessed Valuation:** | $399,740,670 |
| **Population:** | 12,515 |
| **Employees:** | |
| **Full Time:** | 66 |
| **Part Time:** | 107 |
| **Salaries Paid:** | $5,941,385 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $5,697,952 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $455 | $605 | $440 |
| Revenue Collected During FY 14: | $12,698,670 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $11,500,991 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,015 | $812 | $637 |
| Per Capita Expenditures: | $919 | $769 | $619 |
| Revenues over (under) Expenditures: | $1,197,679 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 54.17% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $6,229,631 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $498 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,151,341 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $59,727 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $5,507,328 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $440 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,242,156 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $499 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $5,735,968 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,797,662 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $458 | $478 | $340 |
| Per Capita Expenditures: | $383 | $457 | $327 |
| Operating Income (loss): | $938,306 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 149.67% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $7,180,462 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $574 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palos Hills City

**Unit Code:** 016/440/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $12,526,673 |
| **Equalized Assessed Valuation:** | $328,142,816 |
| **Population:** | 17,484 |
| **Employees:** | |
| **Full Time:** | 64 |
| **Part Time:** | 32 |
| **Salaries Paid:** | $5,755,110 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $3,966,284 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $227 | $605 | $440 |
| Revenue Collected During FY 14: | $8,578,779 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $8,777,227 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $491 | $812 | $637 |
| Per Capita Expenditures: | $502 | $769 | $619 |
| Revenues over (under) Expenditures: | -$198,448 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 45.26% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,972,758 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $227 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $810,049 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$1,905,756 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $8,609,651 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $492 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,945,072 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $397 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $5,305,658 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $5,198,873 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $303 | $478 | $340 |
| Per Capita Expenditures: | $297 | $457 | $327 |
| Operating Income (loss): | $106,785 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 132.05% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,864,935 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $393 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Palos Park Village

**Unit Code:** 016/445/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $8,044,312 |
| **Equalized Assessed Valuation:** | $211,138,166 |
| **Population:** | 4,847 |
| **Employees:** | |
| **Full Time:** | 28 |
| **Part Time:** | 42 |
| **Salaries Paid:** | $2,544,894 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,210,493 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $456 | $605 | $440 |
| Revenue Collected During FY 14: | $4,519,620 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,718,472 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $932 | $812 | $637 |
| Per Capita Expenditures: | $973 | $769 | $619 |
| Revenues over (under) Expenditures: | -$198,852 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 42.78% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $2,018,717 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $416 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,285,489 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,312,363 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $3,085,628 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $637 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $21,965,372 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,532 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $2,915,510 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $3,324,515 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $602 | $478 | $340 |
| Per Capita Expenditures: | $686 | $457 | $327 |
| Operating Income (loss): | -$409,005 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 647.23% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $21,517,257 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $4,439 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pana City

**Unit Code:** 011/055/30 **County:** Christian

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $16,167,100 |
| **Equalized Assessed Valuation:** | $36,576,366 |
| **Population:** | 5,734 |
| **Employees:** | |
| **Full Time:** | 31 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $1,939,234 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,765,125 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $308 | $605 | $440 |
| Revenue Collected During FY 14: | $3,257,731 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $3,272,771 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $568 | $812 | $637 |
| Per Capita Expenditures: | $571 | $769 | $619 |
| Revenues over (under) Expenditures: | -$15,040 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 54.38% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,779,763 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $310 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $413,910 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $925,853 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,837,730 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $320 | $1,369 | $683 |
| General Obligation Debt over EAV: | 4.77% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,520,383 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $614 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,831,406 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,655,648 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $319 | $478 | $340 |
| Per Capita Expenditures: | $289 | $457 | $327 |
| Operating Income (loss): | $175,758 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 221.45% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,666,463 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $639 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Panama Village

**Unit Code:** 068/067/32 **County:** Montgomery

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $239,025 |
| **Equalized Assessed Valuation:** | $1,472,442 |
| **Population:** | 343 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 12 |
| **Salaries Paid:** | $9,279 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $56,617 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $165 | $24,836 | $493 |
| Revenue Collected During FY 14: | $80,555 | $369,367 | $116,057 |
| Expenditures During FY 14: | $60,067 | $363,149 | $110,784 |
| Per Capita Revenue: | $235 | $93,141 | $321 |
| Per Capita Expenditures: | $175 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $20,488 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 111.72% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $67,105 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $196 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $19,702 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $47,403 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $81,894 | $609,493 | $29,815 |
| Per Capita Debt: | $239 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $655,317 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,911 | $79,092 | $947 |
| Revenue Collected During FY 14: | $111,675 | $321,951 | $89,373 |
| Expenditures During FY 14: | $116,175 | $319,515 | $97,232 |
| Per Capita Revenue: | $326 | $78,578 | $229 |
| Per Capita Expenditures: | $339 | $76,774 | $261 |
| Operating Income (loss): | -$4,500 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 568.81% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $660,817 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,927 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Panola Village

**Unit Code:** 102/055/32 **County:** Woodford

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

**Accounting Method:** Cash

**Appropriation or Budget:** $24,554

**Equalized Assessed Valuation:** $

**Population:** 44

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** $

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $13,009 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $296 | $24,836 | $493 |
| Revenue Collected During FY 14: | $9,825 | $369,367 | $116,057 |
| Expenditures During FY 14: | $ | $363,149 | $110,784 |
| Per Capita Revenue: | $223 | $93,141 | $321 |
| Per Capita Expenditures: | $ | $94,207 | $304 |
| Revenues over (under) Expenditures: | $9,825 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $22,834 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $519 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $8,729 | $6,426 | $ |
| Total Unreserved Funds: | $ | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Papineau Village

**Unit Code:** 038/090/32 **County:** Iroquois

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $82,050 |
| **Equalized Assessed Valuation:** | $1,085,620 |
| **Population:** | 180 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 9 |
| **Salaries Paid:** | $2,373 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $25,031 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $139 | $24,836 | $493 |
| Revenue Collected During FY 14: | $53,631 | $369,367 | $116,057 |
| Expenditures During FY 14: | $39,335 | $363,149 | $110,784 |
| Per Capita Revenue: | $298 | $93,141 | $321 |
| Per Capita Expenditures: | $219 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $14,296 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 99.98% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $39,327 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $218 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $108,081 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,339 | $609,493 | $29,815 |
| Per Capita Debt: | $35 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Paris City

**Unit Code:** 023/035/30 **County:** Edgar

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $14,347,831 |
| **Equalized Assessed Valuation:** | $75,541,647 |
| **Population:** | 8,337 |
| **Employees:** | |
| **Full Time:** | 68 |
| **Part Time:** | 23 |
| **Salaries Paid:** | $3,459,488 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $4,131,251 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $496 | $605 | $440 |
| Revenue Collected During FY 14: | $6,782,596 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $6,391,281 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $814 | $812 | $637 |
| Per Capita Expenditures: | $767 | $769 | $619 |
| Revenues over (under) Expenditures: | $391,315 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 70.76% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $4,522,566 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $542 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $4,664,842 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $801,491 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $17,109,096 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,052 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $12,374,126 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,484 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,325,981 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,177,313 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $519 | $478 | $340 |
| Per Capita Expenditures: | $501 | $457 | $327 |
| Operating Income (loss): | $148,668 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 299.78% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $12,522,794 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,502 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Park City City

**Unit Code:** 049/150/30 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $17,959,000 |
| **Equalized Assessed Valuation:** | $47,510,578 |
| **Population:** | 7,700 |
| **Employees:** | |
| **Full Time:** | 19 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $1,322,998 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $801,864 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $104 | $605 | $440 |
| Revenue Collected During FY 14: | $3,592,485 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $3,165,474 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $467 | $812 | $637 |
| Per Capita Expenditures: | $411 | $769 | $619 |
| Revenues over (under) Expenditures: | $427,011 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 38.82% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,228,875 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $160 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $713,999 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $514,875 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $550,000 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $71 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.16% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $537,787 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $70 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,239,866 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,070,350 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $161 | $478 | $340 |
| Per Capita Expenditures: | $139 | $457 | $327 |
| Operating Income (loss): | $169,516 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 66.08% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $707,303 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $92 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Park Forest Village

**Unit Code:** 016/450/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 6/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $46,513,208 |
| **Equalized Assessed Valuation:** | $132,579,603 |
| **Population:** | 22,056 |
| **Employees:** | |
| **Full Time:** | 154 |
| **Part Time:** | 141 |
| **Salaries Paid:** | $12,797,085 |

### Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $16,459,373 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $746 | $605 | $440 |
| Revenue Collected During FY 14: | $28,523,724 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $28,688,863 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,293 | $812 | $637 |
| Per Capita Expenditures: | $1,301 | $769 | $619 |
| Revenues over (under) Expenditures: | -$165,139 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 59.15% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $16,970,614 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $769 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $3,932,812 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $7,729,810 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $26,850,447 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,217 | $1,369 | $683 |
| General Obligation Debt over EAV: | 6.76% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $22,890,928 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,038 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $10,153,687 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $8,052,272 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $460 | $478 | $340 |
| Per Capita Expenditures: | $365 | $457 | $327 |
| Operating Income (loss): | $2,101,415 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 304.70% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $24,535,436 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,112 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Park Ridge City

**Unit Code:** 016/455/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $72,478,861 |
| **Equalized Assessed Valuation:** | $1,311,612,630 |
| **Population:** | 37,839 |
| **Employees:** | |
| **Full Time:** | 231 |
| **Part Time:** | 165 |
| **Salaries Paid:** | $19,117,811 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $8,175,597 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $216 | $513 | $441 |
| Revenue Collected During FY 14: | $38,616,366 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $37,540,072 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $1,021 | $1,047 | $1,013 |
| Per Capita Expenditures: | $992 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $1,076,294 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 22.70% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $8,519,888 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $225 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $7,279,416 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $5,664,990 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $49,245,426 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,301 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 3.19% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $42,298,867 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,118 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $13,584,032 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $2,630,092 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $359 | $418 | $307 |
| Per Capita Expenditures: | $70 | $399 | $297 |
| Operating Income (loss): | $10,953,940 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 1931.92% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $50,811,369 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $1,343 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Parkersburg Village

**Unit Code:** 080/030/32 **County:** Richland

| | |
|---|---|
| **Fiscal Year End:** | 5/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $899,100 |
| **Equalized Assessed Valuation:** | $705,739 |
| **Population:** | 230 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 10 |
| **Salaries Paid:** | $13,005 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $43,551 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $189 | $24,836 | $493 |
| Revenue Collected During FY 14: | $39,244 | $369,367 | $116,057 |
| Expenditures During FY 14: | $37,240 | $363,149 | $110,784 |
| Per Capita Revenue: | $171 | $93,141 | $321 |
| Per Capita Expenditures: | $162 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $2,004 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 124.31% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $46,292 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $201 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $22,313 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $23,979 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $336,146 | $609,493 | $29,815 |
| Per Capita Debt: | $1,462 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,102,872 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,795 | $79,092 | $947 |
| Revenue Collected During FY 14: | $80,835 | $321,951 | $89,373 |
| Expenditures During FY 14: | $133,240 | $319,515 | $97,232 |
| Per Capita Revenue: | $351 | $78,578 | $229 |
| Per Capita Expenditures: | $579 | $76,774 | $261 |
| Operating Income (loss): | -$52,405 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 787.85% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,049,730 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $4,564 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Patoka Village

**Unit Code:** 058/050/32 **County:** Marion

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $659,534 |
| **Equalized Assessed Valuation:** | $3,707,371 |
| **Population:** | 650 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 12 |
| **Salaries Paid:** | $117,930 |

### Blended Component Units

Number Submitted = 1

Library

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $149,069 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $229 | $24,836 | $493 |
| Revenue Collected During FY 14: | $232,521 | $369,367 | $116,057 |
| Expenditures During FY 14: | $203,407 | $363,149 | $110,784 |
| Per Capita Revenue: | $358 | $93,141 | $321 |
| Per Capita Expenditures: | $313 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $29,114 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 87.60% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $178,184 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $274 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $31,328 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $146,856 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $78,575 | $609,493 | $29,815 |
| Per Capita Debt: | $121 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,107,148 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,703 | $79,092 | $947 |
| Revenue Collected During FY 14: | $227,556 | $321,951 | $89,373 |
| Expenditures During FY 14: | $243,675 | $319,515 | $97,232 |
| Per Capita Revenue: | $350 | $78,578 | $229 |
| Per Capita Expenditures: | $375 | $76,774 | $261 |
| Operating Income (loss): | -$16,119 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 447.74% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,091,029 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,679 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Patterson Village

**Unit Code:** 031/050/32 **County:** Greene

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $129,679 |
| **Equalized Assessed Valuation:** | $329,939 |
| **Population:** | 142 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 4 |
| **Salaries Paid:** | $12,654 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $17,852 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $126 | $24,836 | $493 |
| Revenue Collected During FY 14: | $27,364 | $369,367 | $116,057 |
| Expenditures During FY 14: | $19,138 | $363,149 | $110,784 |
| Per Capita Revenue: | $193 | $93,141 | $321 |
| Per Capita Expenditures: | $135 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $8,226 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 136.26% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $26,078 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $184 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $4,979 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $21,099 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $229,777 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,618 | $79,092 | $947 |
| Revenue Collected During FY 14: | $62,837 | $321,951 | $89,373 |
| Expenditures During FY 14: | $65,489 | $319,515 | $97,232 |
| Per Capita Revenue: | $443 | $78,578 | $229 |
| Per Capita Expenditures: | $461 | $76,774 | $261 |
| Operating Income (loss): | -$2,652 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 346.81% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $227,125 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,599 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Paw Paw Village

**Unit Code:** 052/050/32 **County:** Lee

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $4,516,500 |
| **Equalized Assessed Valuation:** | $8,813,608 |
| **Population:** | 870 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 10 |
| **Salaries Paid:** | $116,979 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $477,633 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $549 | $24,836 | $493 |
| Revenue Collected During FY 14: | $530,277 | $369,367 | $116,057 |
| Expenditures During FY 14: | $418,513 | $363,149 | $110,784 |
| Per Capita Revenue: | $610 | $93,141 | $321 |
| Per Capita Expenditures: | $481 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $111,764 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 131.23% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $549,226 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $631 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $475,718 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $73,506 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $369,472 | $609,493 | $29,815 |
| Per Capita Debt: | $425 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,268,859 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,458 | $79,092 | $947 |
| Revenue Collected During FY 14: | $223,864 | $321,951 | $89,373 |
| Expenditures During FY 14: | $247,461 | $319,515 | $97,232 |
| Per Capita Revenue: | $257 | $78,578 | $229 |
| Per Capita Expenditures: | $284 | $76,774 | $261 |
| Operating Income (loss): | -$23,597 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 519.45% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,285,433 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,478 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pawnee Village

**Unit Code:** 083/085/32 **County:** Sangamon

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $3,047,252 |
| **Equalized Assessed Valuation:** | $34,497,247 |
| **Population:** | 2,700 |
| **Employees:** | |
| **Full Time:** | 16 |
| **Part Time:** | 7 |
| **Salaries Paid:** | $832,461 |

### Blended Component Units

Number Submitted = 1

Library

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $380,157 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $141 | $605 | $440 |
| Revenue Collected During FY 14: | $1,172,959 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,177,788 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $434 | $812 | $637 |
| Per Capita Expenditures: | $436 | $769 | $619 |
| Revenues over (under) Expenditures: | -$4,829 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 35.10% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $413,445 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $153 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $195,945 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $217,500 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,857,794 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,058 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $2,136,815 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,869,464 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $791 | $478 | $340 |
| Per Capita Expenditures: | $692 | $457 | $327 |
| Operating Income (loss): | $267,351 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 165.13% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,087,028 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,143 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Paxton City

**Unit Code:** 027/035/30 **County:** Ford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $6,714,056 |
| **Equalized Assessed Valuation:** | $45,296,734 |
| **Population:** | 4,473 |
| **Employees:** | |
| **Full Time:** | 22 |
| **Part Time:** | 33 |
| **Salaries Paid:** | $958,321 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $3,745,318 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $837 | $605 | $440 |
| Revenue Collected During FY 14: | $2,350,652 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $2,261,544 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $526 | $812 | $637 |
| Per Capita Expenditures: | $506 | $769 | $619 |
| Revenues over (under) Expenditures: | $89,108 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 169.17% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,825,926 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $855 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $406,953 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $3,886,332 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,129,195 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $476 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,998,716 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $447 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,272,069 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,245,273 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $284 | $478 | $340 |
| Per Capita Expenditures: | $278 | $457 | $327 |
| Operating Income (loss): | $26,796 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 163.34% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,034,012 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $455 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Payson Village

**Unit Code:** 001/060/32 **County:** Adams

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $166,810 |
| **Equalized Assessed Valuation:** | $7,747,600 |
| **Population:** | 1,026 |
| **Employees:** | |
| **Full Time:** | 3 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $134,348 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $281,526 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $274 | $605 | $440 |
| Revenue Collected During FY 14: | $214,133 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $170,857 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $209 | $812 | $637 |
| Per Capita Expenditures: | $167 | $769 | $619 |
| Revenues over (under) Expenditures: | $43,276 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 190.10% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $324,802 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $317 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $340,309 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,171,414 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,116 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,833,051 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,787 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $320,304 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $453,909 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $312 | $478 | $340 |
| Per Capita Expenditures: | $442 | $457 | $327 |
| Operating Income (loss): | -$133,605 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 374.40% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,699,446 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,656 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pearl Village

**Unit Code:** 075/070/32 **County:** Pike

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $13,380 |
| **Equalized Assessed Valuation:** | $551,781 |
| **Population:** | 138 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 4 |
| **Salaries Paid:** | $11,593 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $58,711 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $425 | $24,836 | $493 |
| Revenue Collected During FY 14: | $63,361 | $369,367 | $116,057 |
| Expenditures During FY 14: | $73,822 | $363,149 | $110,784 |
| Per Capita Revenue: | $459 | $93,141 | $321 |
| Per Capita Expenditures: | $535 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$10,461 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 65.36% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $48,250 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $350 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $49,995 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $105,337 | $609,493 | $29,815 |
| Per Capita Debt: | $763 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $31,828 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $231 | $79,092 | $947 |
| Revenue Collected During FY 14: | $30,641 | $321,951 | $89,373 |
| Expenditures During FY 14: | $51,061 | $319,515 | $97,232 |
| Per Capita Revenue: | $222 | $78,578 | $229 |
| Per Capita Expenditures: | $370 | $76,774 | $261 |
| Operating Income (loss): | -$20,420 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 22.34% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $11,408 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $83 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pearl City Village

**Unit Code:** 089/045/32 **County:** Stephenson

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $2,825,453 |
| **Equalized Assessed Valuation:** | $5,345,861 |
| **Population:** | 780 |
| **Employees:** | |
| **Full Time:** | 1 |
| **Part Time:** | 17 |
| **Salaries Paid:** | $104,442 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,395,463 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,789 | $24,836 | $493 |
| Revenue Collected During FY 14: | $759,774 | $369,367 | $116,057 |
| Expenditures During FY 14: | $319,086 | $363,149 | $110,784 |
| Per Capita Revenue: | $974 | $93,141 | $321 |
| Per Capita Expenditures: | $409 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $440,688 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 421.31% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $1,344,346 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,724 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $565,459 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $537,522 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,401,159 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,796 | $79,092 | $947 |
| Revenue Collected During FY 14: | $162,858 | $321,951 | $89,373 |
| Expenditures During FY 14: | $170,562 | $319,515 | $97,232 |
| Per Capita Revenue: | $209 | $78,578 | $229 |
| Per Capita Expenditures: | $219 | $76,774 | $261 |
| Operating Income (loss): | -$7,704 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 816.98% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,393,455 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,786 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pecatonica Village

**Unit Code:** 101/030/32 **County:** Winnebago

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $2,356,717 |
| **Equalized Assessed Valuation:** | $27,270,651 |
| **Population:** | 2,195 |
| **Employees:** | |
| **Full Time:** | 7 |
| **Part Time:** | 18 |
| **Salaries Paid:** | $349,524 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $865,639 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $394 | $605 | $440 |
| Revenue Collected During FY 14: | $854,702 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $715,012 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $389 | $812 | $637 |
| Per Capita Expenditures: | $326 | $769 | $619 |
| Revenues over (under) Expenditures: | $139,690 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 140.65% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,005,688 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $458 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $607,298 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $398,390 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $5,037,838 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,295 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,142,621 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,798 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,070,380 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $901,190 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $488 | $478 | $340 |
| Per Capita Expenditures: | $411 | $457 | $327 |
| Operating Income (loss): | $169,190 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 700.35% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,311,452 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,875 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Pekin City

**Unit Code:** 090/070/30 **County:** Tazewell

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $75,241,784 |
| **Equalized Assessed Valuation:** | $442,481,325 |
| **Population:** | 34,094 |
| **Employees:** | |
| **Full Time:** | 204 |
| **Part Time:** | 156 |
| **Salaries Paid:** | $14,820,822 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $21,646,060 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $635 | $513 | $441 |
| Revenue Collected During FY 14: | $28,892,310 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $31,085,676 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $847 | $1,047 | $1,013 |
| Per Capita Expenditures: | $912 | $1,008 | $967 |
| Revenues over (under) Expenditures: | -$2,193,366 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 60.84% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $18,912,243 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $555 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $26,842,536 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $3,895,719 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $40,120,879 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,177 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 1.80% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $22,262,966 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $653 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $7,792,768 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $7,790,298 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $229 | $418 | $307 |
| Per Capita Expenditures: | $228 | $399 | $297 |
| Operating Income (loss): | $2,470 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 283.52% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $22,087,310 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $648 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Peoria City

**Unit Code:** 072/065/30 **County:** Peoria

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $291,196,972 |
| **Equalized Assessed Valuation:** | $1,944,557,238 |
| **Population:** | 116,513 |
| **Employees:** | |
| **Full Time:** | 752 |
| **Part Time:** | 63 |
| **Salaries Paid:** | $61,072,966 |

### Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
Firemen's Pension Fund of Peoria
Peoria Foreign Fire Insurance Board
Police Pension Fund of Peoria

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $45,197,109 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $388 | $513 | $441 |
| Revenue Collected During FY 14: | $135,055,313 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $123,637,742 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $1,159 | $1,047 | $1,013 |
| Per Capita Expenditures: | $1,061 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $11,417,571 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 41.03% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $50,731,068 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $435 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $22,307,050 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | -$125,926,051 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $206,496,043 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,772 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 9.70% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $ | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $ | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $ | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $ | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $ | $418 | $307 |
| Per Capita Expenditures: | $ | $399 | $297 |
| Operating Income (loss): | $ | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $ | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $ | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Peoria Heights Village

**Unit Code:** 072/070/32 **County:** Peoria

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $5,313,701 |
| **Equalized Assessed Valuation:** | $93,226,482 |
| **Population:** | 6,200 |
| **Employees:** | |
| **Full Time:** | 31 |
| **Part Time:** | 33 |
| **Salaries Paid:** | $1,995,603 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,354,312 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $218 | $605 | $440 |
| Revenue Collected During FY 14: | $3,896,314 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,148,223 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $628 | $812 | $637 |
| Per Capita Expenditures: | $669 | $769 | $619 |
| Revenues over (under) Expenditures: | -$251,909 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 21.16% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $877,883 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $142 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $255,173 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,253,490 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,225,448 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $198 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,337,736 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $538 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $902,535 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,155,783 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $146 | $478 | $340 |
| Per Capita Expenditures: | $186 | $457 | $327 |
| Operating Income (loss): | -$253,248 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 266.87% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,084,488 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $497 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Peotone Village

**Unit Code:** 099/095/32 **County:** Will

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $6,422,475 |
| **Equalized Assessed Valuation:** | $81,939,238 |
| **Population:** | 4,157 |
| **Employees:** | |
| **Full Time:** | 19 |
| **Part Time:** | 10 |
| **Salaries Paid:** | $1,267,004 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,247,800 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $300 | $605 | $440 |
| Revenue Collected During FY 14: | $2,497,360 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $3,011,932 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $601 | $812 | $637 |
| Per Capita Expenditures: | $725 | $769 | $619 |
| Revenues over (under) Expenditures: | -$514,572 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 44.26% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,333,228 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $321 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $899,262 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,033,719 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,530,500 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $368 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.87% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,021,755 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,449 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,383,998 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,259,781 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $333 | $478 | $340 |
| Per Capita Expenditures: | $303 | $457 | $327 |
| Operating Income (loss): | $124,217 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 481.75% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,068,980 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,460 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Percy Village

**Unit Code:** 079/040/32 **County:** Randolph

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,112,495 |
| **Equalized Assessed Valuation:** | $5,689,808 |
| **Population:** | 970 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 12 |
| **Salaries Paid:** | $143,173 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $435,981 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $449 | $24,836 | $493 |
| Revenue Collected During FY 14: | $339,669 | $369,367 | $116,057 |
| Expenditures During FY 14: | $325,080 | $363,149 | $110,784 |
| Per Capita Revenue: | $350 | $93,141 | $321 |
| Per Capita Expenditures: | $335 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $14,589 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 138.60% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $450,570 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $465 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $275,608 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $89,600 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $362,494 | $609,493 | $29,815 |
| Per Capita Debt: | $374 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $495,200 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $511 | $79,092 | $947 |
| Revenue Collected During FY 14: | $156,873 | $321,951 | $89,373 |
| Expenditures During FY 14: | $155,693 | $319,515 | $97,232 |
| Per Capita Revenue: | $162 | $78,578 | $229 |
| Per Capita Expenditures: | $161 | $76,774 | $261 |
| Operating Income (loss): | $1,180 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 318.82% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $496,380 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $512 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Perry Village

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

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $372,000 |
| **Equalized Assessed Valuation:** | $2,002,518 |
| **Population:** | 437 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 16 |
| **Salaries Paid:** | $46,407 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $365,401 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $836 | $24,836 | $493 |
| Revenue Collected During FY 14: | $121,553 | $369,367 | $116,057 |
| Expenditures During FY 14: | $103,763 | $363,149 | $110,784 |
| Per Capita Revenue: | $278 | $93,141 | $321 |
| Per Capita Expenditures: | $237 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $17,790 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 369.29% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $383,191 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $877 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $35,526 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $347,665 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $698,968 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,599 | $79,092 | $947 |
| Revenue Collected During FY 14: | $106,268 | $321,951 | $89,373 |
| Expenditures During FY 14: | $108,859 | $319,515 | $97,232 |
| Per Capita Revenue: | $243 | $78,578 | $229 |
| Per Capita Expenditures: | $249 | $76,774 | $261 |
| Operating Income (loss): | -$2,591 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 639.71% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $696,377 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,594 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Peru City

**Unit Code:** 050/085/30 **County:** Lasalle

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $49,039,449 |
| **Equalized Assessed Valuation:** | $221,936,884 |
| **Population:** | 10,107 |
| **Employees:** | |
| **Full Time:** | 83 |
| **Part Time:** | 11 |
| **Salaries Paid:** | $5,217,645 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $5,208,535 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $515 | $605 | $440 |
| Revenue Collected During FY 14: | $15,494,097 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $17,473,589 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,533 | $812 | $637 |
| Per Capita Expenditures: | $1,729 | $769 | $619 |
| Revenues over (under) Expenditures: | -$1,979,492 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 20.33% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,552,902 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $352 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,498,595 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $2,267,343 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $27,897,999 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,760 | $1,369 | $683 |
| General Obligation Debt over EAV: | 6.69% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $47,310,435 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,681 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $31,821,179 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $27,764,509 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $3,148 | $478 | $340 |
| Per Capita Expenditures: | $2,747 | $457 | $327 |
| Operating Income (loss): | $4,056,670 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 185.75% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $51,573,246 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $5,103 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pesotum Village

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

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $504,065 |
| **Equalized Assessed Valuation:** | $7,454,648 |
| **Population:** | 559 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 5 |
| **Salaries Paid:** | $39,221 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $392,968 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $703 | $24,836 | $493 |
| Revenue Collected During FY 14: | $174,436 | $369,367 | $116,057 |
| Expenditures During FY 14: | $209,113 | $363,149 | $110,784 |
| Per Capita Revenue: | $312 | $93,141 | $321 |
| Per Capita Expenditures: | $374 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$34,677 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 178.79% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $373,867 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $669 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $49,695 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $349,542 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Petersburg City

**Unit Code:** 065/025/30 **County:** Menard

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $5,126,498 |
| **Equalized Assessed Valuation:** | $28,581,240 |
| **Population:** | 2,300 |
| **Employees:** | |
| **Full Time:** | 20 |
| **Part Time:** | 33 |
| **Salaries Paid:** | $795,387 |

### Blended Component Units

Number Submitted = 1

Road District 8, Menard County

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $794,632 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $345 | $605 | $440 |
| Revenue Collected During FY 14: | $1,312,642 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,366,514 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $571 | $812 | $637 |
| Per Capita Expenditures: | $594 | $769 | $619 |
| Revenues over (under) Expenditures: | -$53,872 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 55.89% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $763,693 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $332 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $490,367 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $304,633 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $3,652,231 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,588 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $5,330,220 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,317 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,123,786 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,137,248 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $489 | $478 | $340 |
| Per Capita Expenditures: | $494 | $457 | $327 |
| Operating Income (loss): | -$13,462 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 467.51% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $5,316,758 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,312 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Phillipstown Village

**Unit Code:** 097/045/32 **County:** White

**Fiscal Year End:** 6/30/2014

**Accounting Method:** Cash

**Appropriation or Budget:** $10,000

**Equalized Assessed Valuation:** $163,549

**Population:** 58

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** $

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $39,428 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $680 | $24,836 | $493 |
| Revenue Collected During FY 14: | $5,792 | $369,367 | $116,057 |
| Expenditures During FY 14: | $7,604 | $363,149 | $110,784 |
| Per Capita Revenue: | $100 | $93,141 | $321 |
| Per Capita Expenditures: | $131 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$1,812 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 494.69% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $37,616 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $649 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $33,050 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Philo Village

**Unit Code:** 010/075/32 **County:** Champaign

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $938,150 |
| **Equalized Assessed Valuation:** | $22,916,831 |
| **Population:** | 1,560 |
| **Employees:** | |
| **Full Time:** | 1 |
| **Part Time:** | 17 |
| **Salaries Paid:** | $133,228 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $578,415 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $371 | $605 | $440 |
| Revenue Collected During FY 14: | $614,683 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $521,348 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $394 | $812 | $637 |
| Per Capita Expenditures: | $334 | $769 | $619 |
| Revenues over (under) Expenditures: | $93,335 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 128.85% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $671,750 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $431 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $88,032 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $583,746 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $231,038 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $148 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.84% | 2.77% | 0.00% |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Phoenix Village

**Unit Code:** 016/460/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $2,009,963 |
| **Equalized Assessed Valuation:** | $740,861 |
| **Population:** | 1,964 |
| **Employees:** | |
| **Full Time:** | 11 |
| **Part Time:** | 116 |
| **Salaries Paid:** | $931,815 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,339,038 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $1,191 | $605 | $440 |
| Revenue Collected During FY 14: | $2,255,821 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $2,541,148 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,149 | $812 | $637 |
| Per Capita Expenditures: | $1,294 | $769 | $619 |
| Revenues over (under) Expenditures: | -$285,327 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 80.33% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $2,041,219 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $1,039 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $76,538 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,260,922 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $904,000 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $460 | $1,369 | $683 |
| General Obligation Debt over EAV: | 26.19% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $964,433 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $491 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $484,302 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $576,069 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $247 | $478 | $340 |
| Per Capita Expenditures: | $293 | $457 | $327 |
| Operating Income (loss): | -$91,767 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 156.56% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $901,866 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $459 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pierron Village

**Unit Code:** 003/030/32 **County:** Bond

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,014,596 |
| **Equalized Assessed Valuation:** | $3,585,348 |
| **Population:** | 600 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 13 |
| **Salaries Paid:** | $139,440 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $570,422 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $951 | $24,836 | $493 |
| Revenue Collected During FY 14: | $144,089 | $369,367 | $116,057 |
| Expenditures During FY 14: | $184,578 | $363,149 | $110,784 |
| Per Capita Revenue: | $240 | $93,141 | $321 |
| Per Capita Expenditures: | $308 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$40,489 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 287.11% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $529,933 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $883 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $143,796 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $386,137 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $252,500 | $609,493 | $29,815 |
| Per Capita Debt: | $421 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,387,813 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,980 | $79,092 | $947 |
| Revenue Collected During FY 14: | $418,505 | $321,951 | $89,373 |
| Expenditures During FY 14: | $443,388 | $319,515 | $97,232 |
| Per Capita Revenue: | $698 | $78,578 | $229 |
| Per Capita Expenditures: | $739 | $76,774 | $261 |
| Operating Income (loss): | -$24,883 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 528.46% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,343,136 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $3,905 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pinckneyville City

**Unit Code:** 073/020/30 **County:** Perry

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $7,538,296 |
| **Equalized Assessed Valuation:** | $31,536,825 |
| **Population:** | 5,598 |
| **Employees:** | |
| **Full Time:** | 29 |
| **Part Time:** | 38 |
| **Salaries Paid:** | $1,651,937 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $4,460,660 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $797 | $605 | $440 |
| Revenue Collected During FY 14: | $2,715,886 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $2,472,897 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $485 | $812 | $637 |
| Per Capita Expenditures: | $442 | $769 | $619 |
| Revenues over (under) Expenditures: | $242,989 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 214.31% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $5,299,582 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $947 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,830,457 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,705,108 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,925,065 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $523 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $11,996,535 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,143 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,271,975 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $3,916,253 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $763 | $478 | $340 |
| Per Capita Expenditures: | $700 | $457 | $327 |
| Operating Income (loss): | $355,722 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 298.22% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $11,678,996 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,086 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pingree Grove Village

**Unit Code:** 045/075/32 **County:** Kane

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $4,322,039 |
| **Equalized Assessed Valuation:** | $111,513,157 |
| **Population:** | 4,532 |
| **Employees:** | |
| **Full Time:** | 17 |
| **Part Time:** | 13 |
| **Salaries Paid:** | $1,113,444 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,572,769 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $347 | $605 | $440 |
| Revenue Collected During FY 14: | $1,834,279 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,945,901 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $405 | $812 | $637 |
| Per Capita Expenditures: | $429 | $769 | $619 |
| Revenues over (under) Expenditures: | -$111,622 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 88.21% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,716,407 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $379 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $728,803 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $5,814,708 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $3,343,975 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $738 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.77% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $33,772,787 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $7,452 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,315,395 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $2,181,279 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $290 | $478 | $340 |
| Per Capita Expenditures: | $481 | $457 | $327 |
| Operating Income (loss): | -$865,884 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 1506.08% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $32,851,703 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $7,249 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Piper City Village

**Unit Code:** 027/040/32 **County:** Ford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $468,900 |
| **Equalized Assessed Valuation:** | $6,207,822 |
| **Population:** | 765 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 3 |
| **Salaries Paid:** | $88,857 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $232,341 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $304 | $24,836 | $493 |
| Revenue Collected During FY 14: | $338,167 | $369,367 | $116,057 |
| Expenditures During FY 14: | $332,660 | $363,149 | $110,784 |
| Per Capita Revenue: | $442 | $93,141 | $321 |
| Per Capita Expenditures: | $435 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $5,507 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 73.00% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $242,848 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $317 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $242,566 | $6,426 | $ |
| Total Unreserved Funds: | $282 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $16,134 | $609,493 | $29,815 |
| Per Capita Debt: | $21 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $56,276 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $74 | $79,092 | $947 |
| Revenue Collected During FY 14: | $96,696 | $321,951 | $89,373 |
| Expenditures During FY 14: | $52,650 | $319,515 | $97,232 |
| Per Capita Revenue: | $126 | $78,578 | $229 |
| Per Capita Expenditures: | $69 | $76,774 | $261 |
| Operating Income (loss): | $44,046 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 181.05% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $95,322 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $125 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pittsburg Village

**Unit Code:** 100/070/32 **County:** Williamson

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,271,940 |
| **Equalized Assessed Valuation:** | $2,921,330 |
| **Population:** | 586 |
| **Employees:** | |
| **Full Time:** | 4 |
| **Part Time:** | 10 |
| **Salaries Paid:** | $266,166 |

### Blended Component Units

Number Submitted = 1

Pittsburg Volunteer Fire Department

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $286,852 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $490 | $24,836 | $493 |
| Revenue Collected During FY 14: | $217,133 | $369,367 | $116,057 |
| Expenditures During FY 14: | $149,371 | $363,149 | $110,784 |
| Per Capita Revenue: | $371 | $93,141 | $321 |
| Per Capita Expenditures: | $255 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $67,762 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 237.40% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $354,614 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $605 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $60,253 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $294,361 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $688,000 | $609,493 | $29,815 |
| Per Capita Debt: | $1,174 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,436,066 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,157 | $79,092 | $947 |
| Revenue Collected During FY 14: | $979,254 | $321,951 | $89,373 |
| Expenditures During FY 14: | $921,308 | $319,515 | $97,232 |
| Per Capita Revenue: | $1,671 | $78,578 | $229 |
| Per Capita Expenditures: | $1,572 | $76,774 | $261 |
| Operating Income (loss): | $57,946 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 270.70% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,494,012 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $4,256 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pittsfield City

**Unit Code:** 075/080/30 **County:** Pike

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $8,588,354 |
| **Equalized Assessed Valuation:** | $49,691,682 |
| **Population:** | 4,576 |
| **Employees:** | |
| **Full Time:** | 25 |
| **Part Time:** | 5 |
| **Salaries Paid:** | $1,129,724 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,697,869 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $371 | $605 | $440 |
| Revenue Collected During FY 14: | $2,241,509 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $2,566,614 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $490 | $812 | $637 |
| Per Capita Expenditures: | $561 | $769 | $619 |
| Revenues over (under) Expenditures: | -$325,105 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 61.47% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,577,698 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $345 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $478,925 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,363,914 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,611,289 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,445 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $7,181,475 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,569 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,026,952 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $3,421,686 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $880 | $478 | $340 |
| Per Capita Expenditures: | $748 | $457 | $327 |
| Operating Income (loss): | $605,266 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 218.71% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $7,483,616 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,635 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Plainfield Village

**Unit Code:** 099/100/32 **County:** Will

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $43,357,181 |
| **Equalized Assessed Valuation:** | $1,150,778,642 |
| **Population:** | 39,581 |
| **Employees:** | |
| **Full Time:** | 122 |
| **Part Time:** | 23 |
| **Salaries Paid:** | $10,674,346 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $15,531,818 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $392 | $513 | $441 |
| Revenue Collected During FY 14: | $24,445,990 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $22,180,172 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $618 | $1,047 | $1,013 |
| Per Capita Expenditures: | $560 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $2,265,818 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 66.43% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $14,734,611 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $372 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $3,006,647 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $12,390,475 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $56,680,246 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,432 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 3.28% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $98,614,667 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,491 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $15,557,457 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $15,233,480 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $393 | $418 | $307 |
| Per Capita Expenditures: | $385 | $399 | $297 |
| Operating Income (loss): | $323,977 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 646.26% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $98,447,896 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $2,487 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Plainville Village

**Unit Code:** 001/065/32 **County:** Adams

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $62,340 |
| **Equalized Assessed Valuation:** | $1,519,290 |
| **Population:** | 264 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 14 |
| **Salaries Paid:** | $24,727 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $129,916 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $492 | $24,836 | $493 |
| Revenue Collected During FY 14: | $62,555 | $369,367 | $116,057 |
| Expenditures During FY 14: | $44,841 | $363,149 | $110,784 |
| Per Capita Revenue: | $237 | $93,141 | $321 |
| Per Capita Expenditures: | $170 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $17,714 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 329.23% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $147,630 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $559 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $36,837 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $110,793 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $5,000 | $609,493 | $29,815 |
| Per Capita Debt: | $19 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $786,070 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,978 | $79,092 | $947 |
| Revenue Collected During FY 14: | $58,587 | $321,951 | $89,373 |
| Expenditures During FY 14: | $45,900 | $319,515 | $97,232 |
| Per Capita Revenue: | $222 | $78,578 | $229 |
| Per Capita Expenditures: | $174 | $76,774 | $261 |
| Operating Income (loss): | $12,687 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1740.21% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $798,757 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $3,026 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Plano City

**Unit Code:** 047/030/30 **County:** Kendall

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** $12,805,612

**Equalized Assessed Valuation:** $127,148,514

**Population:** 10,856

**Employees:**

**Full Time:** 40

**Part Time:** 23

**Salaries Paid:** $2,908,405

### Blended Component Units

Number Submitted = 1

Plano City Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $3,755,386 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $346 | $605 | $440 |
| Revenue Collected During FY 14: | $7,722,051 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $7,371,318 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $711 | $812 | $637 |
| Per Capita Expenditures: | $679 | $769 | $619 |
| Revenues over (under) Expenditures: | $350,733 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 55.61% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $4,099,020 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $378 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,671,272 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,773,457 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,016,443 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $554 | $1,369 | $683 |
| General Obligation Debt over EAV: | 3.88% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $52,588,197 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,844 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $2,583,259 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $2,878,638 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $238 | $478 | $340 |
| Per Capita Expenditures: | $265 | $457 | $327 |
| Operating Income (loss): | -$295,379 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 1819.90% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $52,388,224 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $4,826 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Plattville Village

**Unit Code:** 047/030/32 **County:** Kendall

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $36,600 |
| **Equalized Assessed Valuation:** | $4,839,370 |
| **Population:** | 242 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 7 |
| **Salaries Paid:** | $6,200 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $126,047 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $521 | $24,836 | $493 |
| Revenue Collected During FY 14: | $40,826 | $369,367 | $116,057 |
| Expenditures During FY 14: | $24,456 | $363,149 | $110,784 |
| Per Capita Revenue: | $169 | $93,141 | $321 |
| Per Capita Expenditures: | $101 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $16,370 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 582.34% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $142,417 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $589 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $147,123 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pleasant Hill Village

**Unit Code:** 075/085/32 **County:** Pike

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $758,075 |
| **Equalized Assessed Valuation:** | $6,077,335 |
| **Population:** | 966 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $203,245 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $357,350 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $370 | $24,836 | $493 |
| Revenue Collected During FY 14: | $269,672 | $369,367 | $116,057 |
| Expenditures During FY 14: | $239,406 | $363,149 | $110,784 |
| Per Capita Revenue: | $279 | $93,141 | $321 |
| Per Capita Expenditures: | $248 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $30,266 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 163.16% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $390,616 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $404 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $216,551 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $218,216 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,167,991 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,244 | $79,092 | $947 |
| Revenue Collected During FY 14: | $638,137 | $321,951 | $89,373 |
| Expenditures During FY 14: | $560,860 | $319,515 | $97,232 |
| Per Capita Revenue: | $661 | $78,578 | $229 |
| Per Capita Expenditures: | $581 | $76,774 | $261 |
| Operating Income (loss): | $77,277 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 400.33% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,245,268 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $2,324 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pleasant Plains Village

**Unit Code:** 083/090/32 **County:** Sangamon

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $799,263 |
| **Equalized Assessed Valuation:** | $10,782,927 |
| **Population:** | 802 |
| **Employees:** | |
| **Full Time:** | 3 |
| **Part Time:** | 8 |
| **Salaries Paid:** | $209,367 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $194,815 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $243 | $24,836 | $493 |
| Revenue Collected During FY 14: | $285,044 | $369,367 | $116,057 |
| Expenditures During FY 14: | $271,668 | $363,149 | $110,784 |
| Per Capita Revenue: | $355 | $93,141 | $321 |
| Per Capita Expenditures: | $339 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $13,376 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 76.63% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $208,191 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $260 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $39,271 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $168,920 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,698,260 | $609,493 | $29,815 |
| Per Capita Debt: | $2,118 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $4,985,860 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $6,217 | $79,092 | $947 |
| Revenue Collected During FY 14: | $447,381 | $321,951 | $89,373 |
| Expenditures During FY 14: | $539,641 | $319,515 | $97,232 |
| Per Capita Revenue: | $558 | $78,578 | $229 |
| Per Capita Expenditures: | $673 | $76,774 | $261 |
| Operating Income (loss): | -$92,260 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 906.83% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $4,893,600 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $6,102 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Plymouth Village

**Unit Code:** 034/065/32 **County:** Hancock

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,152,450 |
| **Equalized Assessed Valuation:** | $1,470,356 |
| **Population:** | 521 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 2 |
| **Salaries Paid:** | $55,376 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $174,343 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $335 | $24,836 | $493 |
| Revenue Collected During FY 14: | $140,398 | $369,367 | $116,057 |
| Expenditures During FY 14: | $135,713 | $363,149 | $110,784 |
| Per Capita Revenue: | $269 | $93,141 | $321 |
| Per Capita Expenditures: | $260 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $4,685 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 131.92% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $179,028 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $344 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $179,066 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $630,000 | $609,493 | $29,815 |
| Per Capita Debt: | $1,209 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,432,354 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,669 | $79,092 | $947 |
| Revenue Collected During FY 14: | $202,220 | $321,951 | $89,373 |
| Expenditures During FY 14: | $217,953 | $319,515 | $97,232 |
| Per Capita Revenue: | $388 | $78,578 | $229 |
| Per Capita Expenditures: | $418 | $76,774 | $261 |
| Operating Income (loss): | -$15,733 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1140.90% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,486,625 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $4,773 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pocahontas Village

**Unit Code:** 003/035/32 **County:** Bond

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $831,507 |
| **Equalized Assessed Valuation:** | $6,074,227 |
| **Population:** | 784 |
| **Employees:** | |
| **Full Time:** | 4 |
| **Part Time:** | 5 |
| **Salaries Paid:** | $192,369 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $386,179 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $493 | $24,836 | $493 |
| Revenue Collected During FY 14: | $337,498 | $369,367 | $116,057 |
| Expenditures During FY 14: | $293,146 | $363,149 | $110,784 |
| Per Capita Revenue: | $430 | $93,141 | $321 |
| Per Capita Expenditures: | $374 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $44,352 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 142.43% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $417,531 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $533 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $145,266 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $264,823 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $743,468 | $609,493 | $29,815 |
| Per Capita Debt: | $948 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $291,913 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $372 | $79,092 | $947 |
| Revenue Collected During FY 14: | $270,500 | $321,951 | $89,373 |
| Expenditures During FY 14: | $302,058 | $319,515 | $97,232 |
| Per Capita Revenue: | $345 | $78,578 | $229 |
| Per Capita Expenditures: | $385 | $76,774 | $261 |
| Operating Income (loss): | -$31,558 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 90.50% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $273,355 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $349 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Polo City

**Unit Code:** 071/050/30 **County:** Ogle

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $7,660,400 |
| **Equalized Assessed Valuation:** | $23,899,277 |
| **Population:** | 2,313 |
| **Employees:** | |
| **Full Time:** | 12 |
| **Part Time:** | 28 |
| **Salaries Paid:** | $624,829 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,727,185 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $747 | $605 | $440 |
| Revenue Collected During FY 14: | $1,140,181 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,190,892 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $493 | $812 | $637 |
| Per Capita Expenditures: | $515 | $769 | $619 |
| Revenues over (under) Expenditures: | -$50,711 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 140.75% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,676,224 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $725 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $213,863 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,514,409 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $7,261,680 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $3,140 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.12% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $5,832,899 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,522 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,161,149 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,071,114 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $502 | $478 | $340 |
| Per Capita Expenditures: | $463 | $457 | $327 |
| Operating Income (loss): | $90,035 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 552.99% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $5,923,184 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,561 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pontiac City

**Unit Code:** 053/065/30 **County:** Livingston

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $16,970,519 |
| **Equalized Assessed Valuation:** | $133,717,919 |
| **Population:** | 11,931 |
| **Employees:** | |
| **Full Time:** | 80 |
| **Part Time:** | 185 |
| **Salaries Paid:** | $4,675,975 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,124,512 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $178 | $605 | $440 |
| Revenue Collected During FY 14: | $7,858,674 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $8,479,184 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $659 | $812 | $637 |
| Per Capita Expenditures: | $711 | $769 | $619 |
| Revenues over (under) Expenditures: | -$620,510 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 21.25% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,802,150 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $151 | $617 | $464 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $35,498 | $ |
| Total Unreserved Funds: | $1,802,150 | $70,974 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,314,863 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $529 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $8,537,850 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $716 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $2,775,637 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $3,031,492 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $233 | $478 | $340 |
| Per Capita Expenditures: | $254 | $457 | $327 |
| Operating Income (loss): | -$255,855 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 265.53% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $8,049,395 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $675 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pontoon Beach Village

**Unit Code:** 057/095/32 **County:** Madison

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $3,199,232 |
| **Equalized Assessed Valuation:** | $68,789,523 |
| **Population:** | 5,686 |
| **Employees:** | |
| **Full Time:** | 22 |
| **Part Time:** | 24 |
| **Salaries Paid:** | $1,426,037 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,177,300 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $383 | $605 | $440 |
| Revenue Collected During FY 14: | $4,157,572 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,964,519 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $731 | $812 | $637 |
| Per Capita Expenditures: | $873 | $769 | $619 |
| Revenues over (under) Expenditures: | -$806,947 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 27.60% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,370,353 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $241 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $969,325 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $496,871 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pontoosuc Village

**Unit Code:** 034/070/32 **County:** Hancock

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $38,230

**Equalized Assessed Valuation:** $1,237,730

**Population:** 146

**Employees:**

**Full Time:**

**Part Time:** 7

**Salaries Paid:** $3,925

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $121,139 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $830 | $24,836 | $493 |
| Revenue Collected During FY 14: | $42,307 | $369,367 | $116,057 |
| Expenditures During FY 14: | $34,285 | $363,149 | $110,784 |
| Per Capita Revenue: | $290 | $93,141 | $321 |
| Per Capita Expenditures: | $235 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $8,022 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 376.73% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $129,161 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $885 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $129,161 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Poplar Grove Village

**Unit Code:** 004/020/32 **County:** Boone

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $2,261,162 |
| **Equalized Assessed Valuation:** | $83,536,281 |
| **Population:** | 5,041 |
| **Employees:** | |
| **Full Time:** | 7 |
| **Part Time:** | 2 |
| **Salaries Paid:** | $401,053 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,459,514 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $290 | $605 | $440 |
| Revenue Collected During FY 14: | $1,793,695 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,188,293 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $356 | $812 | $637 |
| Per Capita Expenditures: | $236 | $769 | $619 |
| Revenues over (under) Expenditures: | $605,402 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 135.06% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,604,947 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $318 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $251,374 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,525,840 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $8,737,766 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,733 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $8,909,395 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,767 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,317,596 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,631,155 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $261 | $478 | $340 |
| Per Capita Expenditures: | $324 | $457 | $327 |
| Operating Income (loss): | -$313,559 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 533.18% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $8,697,041 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,725 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Port Barrington Village

**Unit Code:** 063/030/32 **County:** Mchenry

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $804,672 |
| **Equalized Assessed Valuation:** | $18,113,327 |
| **Population:** | 1,250 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 2 |
| **Salaries Paid:** | $119,943 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,057,727 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $846 | $605 | $440 |
| Revenue Collected During FY 14: | $609,085 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $528,794 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $487 | $812 | $637 |
| Per Capita Expenditures: | $423 | $769 | $619 |
| Revenues over (under) Expenditures: | $80,291 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 224.30% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,186,065 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $949 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $404,538 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $862,047 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,270,551 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,016 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Port Byron Village

**Unit Code:** 081/060/32 **County:** Rock Island

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $1,418,110 |
| **Equalized Assessed Valuation:** | $28,906,401 |
| **Population:** | 1,662 |
| **Employees:** | |
| **Full Time:** | 3 |
| **Part Time:** | 21 |
| **Salaries Paid:** | $262,664 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $918,542 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $553 | $605 | $440 |
| Revenue Collected During FY 14: | $1,464,729 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $949,269 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $881 | $812 | $637 |
| Per Capita Expenditures: | $571 | $769 | $619 |
| Revenues over (under) Expenditures: | $515,460 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 157.20% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,492,208 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $898 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $929,416 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $562,792 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $3,370,927 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,028 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,088,410 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,858 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $597,807 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $616,124 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $360 | $478 | $340 |
| Per Capita Expenditures: | $371 | $457 | $327 |
| Operating Income (loss): | -$18,317 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 488.84% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,011,887 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,812 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Posen City

**Unit Code:** 016/465/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $16,569,700 |
| **Equalized Assessed Valuation:** | $56,752,533 |
| **Population:** | 5,987 |
| **Employees:** | |
| **Full Time:** | 34 |
| **Part Time:** | 65 |
| **Salaries Paid:** | $2,051,673 |

### Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $3,647,107 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $609 | $605 | $440 |
| Revenue Collected During FY 14: | $4,448,119 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,656,345 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $743 | $812 | $637 |
| Per Capita Expenditures: | $778 | $769 | $619 |
| Revenues over (under) Expenditures: | -$208,226 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 73.75% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,433,968 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $574 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $3,621,895 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$966,221 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,687,305 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $449 | $1,369 | $683 |
| General Obligation Debt over EAV: | 3.07% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,814,014 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $470 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,864,615 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,893,044 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $311 | $478 | $340 |
| Per Capita Expenditures: | $316 | $457 | $327 |
| Operating Income (loss): | -$28,429 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 147.41% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,790,498 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $466 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Potomac Village

**Unit Code:** 092/075/32 **County:** Vermilion

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $572,901

**Equalized Assessed Valuation:** $4,079,875

**Population:** 7,500

**Employees:**

**Full Time:** 3

**Part Time:** 4

**Salaries Paid:** $104,171

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $190,243 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $25 | $605 | $440 |
| Revenue Collected During FY 14: | $312,646 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $299,646 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $42 | $812 | $637 |
| Per Capita Expenditures: | $40 | $769 | $619 |
| Revenues over (under) Expenditures: | $13,000 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 67.02% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $200,818 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $27 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $143,573 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $100,325 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,065,000 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $142 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.70% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,863,212 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $248 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $229,833 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $264,106 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $31 | $478 | $340 |
| Per Capita Expenditures: | $35 | $457 | $327 |
| Operating Income (loss): | -$34,273 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 692.66% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,829,364 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $244 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Prairie City Village

**Unit Code:** 062/045/32 **County:** Mcdonough

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $305,913 |
| **Equalized Assessed Valuation:** | $1,644,646 |
| **Population:** | 461 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 6 |
| **Salaries Paid:** | $26,508 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $151,157 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $328 | $24,836 | $493 |
| Revenue Collected During FY 14: | $86,763 | $369,367 | $116,057 |
| Expenditures During FY 14: | $107,729 | $363,149 | $110,784 |
| Per Capita Revenue: | $188 | $93,141 | $321 |
| Per Capita Expenditures: | $234 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$20,966 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 120.85% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $130,191 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $282 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $130,191 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $730,000 | $609,493 | $29,815 |
| Per Capita Debt: | $1,584 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,429,514 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,101 | $79,092 | $947 |
| Revenue Collected During FY 14: | $176,718 | $321,951 | $89,373 |
| Expenditures During FY 14: | $175,066 | $319,515 | $97,232 |
| Per Capita Revenue: | $383 | $78,578 | $229 |
| Per Capita Expenditures: | $380 | $76,774 | $261 |
| Operating Income (loss): | $1,652 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 817.50% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,431,166 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $3,104 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Prairie Du Rocher Village

**Unit Code:** 079/045/32 **County:** Randolph

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,453,933 |
| **Equalized Assessed Valuation:** | $3,891,405 |
| **Population:** | 612 |
| **Employees:** | |
| **Full Time:** | 1 |
| **Part Time:** | 3 |
| **Salaries Paid:** | $96,649 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $648,140 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,059 | $24,836 | $493 |
| Revenue Collected During FY 14: | $264,672 | $369,367 | $116,057 |
| Expenditures During FY 14: | $257,903 | $363,149 | $110,784 |
| Per Capita Revenue: | $432 | $93,141 | $321 |
| Per Capita Expenditures: | $421 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $6,769 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 253.94% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $654,909 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,070 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $147,313 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $507,596 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $616,027 | $609,493 | $29,815 |
| Per Capita Debt: | $1,007 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,092,014 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,784 | $79,092 | $947 |
| Revenue Collected During FY 14: | $191,094 | $321,951 | $89,373 |
| Expenditures During FY 14: | $187,945 | $319,515 | $97,232 |
| Per Capita Revenue: | $312 | $78,578 | $229 |
| Per Capita Expenditures: | $307 | $76,774 | $261 |
| Operating Income (loss): | $3,149 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 582.70% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,095,163 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,789 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Prairie Grove Village

**Unit Code:** 063/092/32 **County:** Mchenry

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $3,072,525 |
| **Equalized Assessed Valuation:** | $80,713,574 |
| **Population:** | 1,904 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 17 |
| **Salaries Paid:** | $476,580 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $821,948 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $432 | $605 | $440 |
| Revenue Collected During FY 14: | $1,490,235 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,386,317 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $783 | $812 | $637 |
| Per Capita Expenditures: | $728 | $769 | $619 |
| Revenues over (under) Expenditures: | $103,918 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 67.35% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $933,666 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $490 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $85,090 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $270,527 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $627,230 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $329 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.69% | 2.77% | 0.00% |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Princeton City

**Unit Code:** 006/090/30 **County:** Bureau

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $64,593,605 |
| **Equalized Assessed Valuation:** | $136,154,098 |
| **Population:** | 7,525 |
| **Employees:** | |
| **Full Time:** | 241 |
| **Part Time:** | 233 |
| **Salaries Paid:** | $5,637,595 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,731,733 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $230 | $605 | $440 |
| Revenue Collected During FY 14: | $7,717,835 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $8,632,299 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,026 | $812 | $637 |
| Per Capita Expenditures: | $1,147 | $769 | $619 |
| Revenues over (under) Expenditures: | -$914,464 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 11.51% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $993,983 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $132 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,421,730 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$168,198 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $38,452,582 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $5,110 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $33,472,917 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $4,448 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $17,479,544 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $14,984,259 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $2,323 | $478 | $340 |
| Per Capita Expenditures: | $1,991 | $457 | $327 |
| Operating Income (loss): | $2,495,285 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 235.32% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $35,261,242 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $4,686 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Princeville Village

**Unit Code:** 072/075/32 **County:** Peoria

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $2,839,081 |
| **Equalized Assessed Valuation:** | $25,236,962 |
| **Population:** | 1,738 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $269,304 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $250,669 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $144 | $605 | $440 |
| Revenue Collected During FY 14: | $1,403,978 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $960,457 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $808 | $812 | $637 |
| Per Capita Expenditures: | $553 | $769 | $619 |
| Revenues over (under) Expenditures: | $443,521 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 59.76% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $573,993 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $330 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $580,967 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$6,974 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,604,377 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $923 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,822,392 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,049 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $790,608 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $864,787 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $455 | $478 | $340 |
| Per Capita Expenditures: | $498 | $457 | $327 |
| Operating Income (loss): | -$74,179 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 216.05% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,868,410 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,075 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Prophetstown City

**Unit Code:** 098/045/30 **County:** Whiteside

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,937,679 |
| **Equalized Assessed Valuation:** | $17,591,023 |
| **Population:** | 2,100 |
| **Employees:** | |
| **Full Time:** | 8 |
| **Part Time:** | 12 |
| **Salaries Paid:** | $407,650 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $426,650 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $203 | $605 | $440 |
| Revenue Collected During FY 14: | $1,329,094 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,401,583 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $633 | $812 | $637 |
| Per Capita Expenditures: | $667 | $769 | $619 |
| Revenues over (under) Expenditures: | -$72,489 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 40.43% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $566,661 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $270 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $566,661 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $322,263 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $153 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $102,778 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $49 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $394,765 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $310,807 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $188 | $478 | $340 |
| Per Capita Expenditures: | $148 | $457 | $327 |
| Operating Income (loss): | $83,958 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 60.08% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $186,736 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $89 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Prospect Heights City

**Unit Code:** 016/467/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $18,461,406 |
| **Equalized Assessed Valuation:** | $331,710,999 |
| **Population:** | 16,367 |
| **Employees:** | |
| **Full Time:** | 38 |
| **Part Time:** | 7 |
| **Salaries Paid:** | $3,592,320 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $11,009,010 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $673 | $605 | $440 |
| Revenue Collected During FY 14: | $11,282,660 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $8,485,366 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $689 | $812 | $637 |
| Per Capita Expenditures: | $518 | $769 | $619 |
| Revenues over (under) Expenditures: | $2,797,294 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 174.53% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $14,809,268 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $905 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $4,916,572 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $6,085,044 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $28,122,410 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,718 | $1,369 | $683 |
| General Obligation Debt over EAV: | 6.58% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $52,162,131 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,187 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $849,330 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,083,908 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $52 | $478 | $340 |
| Per Capita Expenditures: | $66 | $457 | $327 |
| Operating Income (loss): | -$234,578 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 4771.38% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $51,717,351 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $3,160 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Pulaski Village

**Unit Code:** 077/040/32 **County:** Pulaski

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $1,625,900 |
| **Equalized Assessed Valuation:** | $1,041,280 |
| **Population:** | 206 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 9 |
| **Salaries Paid:** | $46,664 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $51,734 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $251 | $24,836 | $493 |
| Revenue Collected During FY 14: | $108,823 | $369,367 | $116,057 |
| Expenditures During FY 14: | $104,541 | $363,149 | $110,784 |
| Per Capita Revenue: | $528 | $93,141 | $321 |
| Per Capita Expenditures: | $507 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $4,282 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 53.58% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $56,016 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $272 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $21,636 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $34,380 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $69,000 | $609,493 | $29,815 |
| Per Capita Debt: | $335 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,193,245 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $5,792 | $79,092 | $947 |
| Revenue Collected During FY 14: | $92,904 | $321,951 | $89,373 |
| Expenditures During FY 14: | $119,965 | $319,515 | $97,232 |
| Per Capita Revenue: | $451 | $78,578 | $229 |
| Per Capita Expenditures: | $582 | $76,774 | $261 |
| Operating Income (loss): | -$27,061 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 966.81% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,159,834 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $5,630 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Quincy City

**Unit Code:** 001/070/30 **County:** Adams

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $119,668,148 |
| **Equalized Assessed Valuation:** | $569,987,355 |
| **Population:** | 40,633 |
| **Employees:** | |
| **Full Time:** | 327 |
| **Part Time:** | 42 |
| **Salaries Paid:** | $20,000,368 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $15,191,780 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $374 | $513 | $441 |
| Revenue Collected During FY 14: | $35,264,950 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $27,955,894 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $868 | $1,047 | $1,013 |
| Per Capita Expenditures: | $688 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $7,309,056 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 59.33% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $16,585,669 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $408 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $14,329,668 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | -$9,323,691 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $23,287,595 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $573 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 2.87% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $79,070,265 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,946 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $12,958,272 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $13,029,305 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $319 | $418 | $307 |
| Per Capita Expenditures: | $321 | $399 | $297 |
| Operating Income (loss): | -$71,033 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 612.68% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $79,828,415 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $1,965 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Radom Village

**Unit Code:** 095/050/32 **County:** Washington

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $112,590 |
| **Equalized Assessed Valuation:** | $1,690,533 |
| **Population:** | 395 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 4 |
| **Salaries Paid:** | $18,560 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $79,648 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $202 | $24,836 | $493 |
| Revenue Collected During FY 14: | $73,810 | $369,367 | $116,057 |
| Expenditures During FY 14: | $57,691 | $363,149 | $110,784 |
| Per Capita Revenue: | $187 | $93,141 | $321 |
| Per Capita Expenditures: | $146 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $16,119 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 166.00% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $95,767 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $242 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $26,890 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $68,877 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $175,281 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $444 | $79,092 | $947 |
| Revenue Collected During FY 14: | $49,027 | $321,951 | $89,373 |
| Expenditures During FY 14: | $49,567 | $319,515 | $97,232 |
| Per Capita Revenue: | $124 | $78,578 | $229 |
| Per Capita Expenditures: | $125 | $76,774 | $261 |
| Operating Income (loss): | -$540 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 352.53% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $174,741 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $442 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Raleigh Village

**Unit Code:** 082/035/32 **County:** Saline

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $166,429 |
| **Equalized Assessed Valuation:** | $2,620,639 |
| **Population:** | 352 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 12 |
| **Salaries Paid:** | $25,775 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $429,840 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,221 | $24,836 | $493 |
| Revenue Collected During FY 14: | $75,957 | $369,367 | $116,057 |
| Expenditures During FY 14: | $88,057 | $363,149 | $110,784 |
| Per Capita Revenue: | $216 | $93,141 | $321 |
| Per Capita Expenditures: | $250 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$12,100 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 467.24% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $411,438 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,169 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $5,846 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $288,459 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $553,239 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,572 | $79,092 | $947 |
| Revenue Collected During FY 14: | $22,403 | $321,951 | $89,373 |
| Expenditures During FY 14: | $28,383 | $319,515 | $97,232 |
| Per Capita Revenue: | $64 | $78,578 | $229 |
| Per Capita Expenditures: | $81 | $76,774 | $261 |
| Operating Income (loss): | -$5,980 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1928.12% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $547,259 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,555 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ramsey Village

**Unit Code:** 026/025/32 **County:** Fayette

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $2,412,575 |
| **Equalized Assessed Valuation:** | $5,038,246 |
| **Population:** | 1,037 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 6 |
| **Salaries Paid:** | $136,184 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $236,603 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $228 | $605 | $440 |
| Revenue Collected During FY 14: | $357,690 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $256,555 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $345 | $812 | $637 |
| Per Capita Expenditures: | $247 | $769 | $619 |
| Revenues over (under) Expenditures: | $101,135 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 131.64% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $337,738 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $326 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $196,562 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $136,176 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $419,300 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $404 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,617,608 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,524 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $438,140 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $498,425 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $423 | $478 | $340 |
| Per Capita Expenditures: | $481 | $457 | $327 |
| Operating Income (loss): | -$60,285 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 513.08% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,557,323 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,466 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rankin Village

**Unit Code:** 092/080/32 **County:** Vermilion

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $387,480 |
| **Equalized Assessed Valuation:** | $2,358,153 |
| **Population:** | 850 |
| **Employees:** | |
| **Full Time:** | 2 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $54,683 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $270,442 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $318 | $24,836 | $493 |
| Revenue Collected During FY 14: | $172,775 | $369,367 | $116,057 |
| Expenditures During FY 14: | $167,254 | $363,149 | $110,784 |
| Per Capita Revenue: | $203 | $93,141 | $321 |
| Per Capita Expenditures: | $197 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $5,521 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 165.00% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $275,963 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $325 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $6,978 | $6,426 | $ |
| Total Unreserved Funds: | $268,985 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $350,000 | $609,493 | $29,815 |
| Per Capita Debt: | $412 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $596,208 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $701 | $79,092 | $947 |
| Revenue Collected During FY 14: | $146,553 | $321,951 | $89,373 |
| Expenditures During FY 14: | $174,372 | $319,515 | $97,232 |
| Per Capita Revenue: | $172 | $78,578 | $229 |
| Per Capita Expenditures: | $205 | $76,774 | $261 |
| Operating Income (loss): | -$27,819 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 280.08% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $488,389 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $575 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ransom Village

**Unit Code:** 050/090/32 **County:** Lasalle

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $291,585 |
| **Equalized Assessed Valuation:** | $5,098,221 |
| **Population:** | 425 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 11 |
| **Salaries Paid:** | $14,146 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $48,407 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $114 | $24,836 | $493 |
| Revenue Collected During FY 14: | $141,888 | $369,367 | $116,057 |
| Expenditures During FY 14: | $72,663 | $363,149 | $110,784 |
| Per Capita Revenue: | $334 | $93,141 | $321 |
| Per Capita Expenditures: | $171 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $69,225 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 126.77% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $92,112 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $217 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $96,316 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | -$4,204 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $57,000 | $609,493 | $29,815 |
| Per Capita Debt: | $134 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $26,551 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $62 | $79,092 | $947 |
| Revenue Collected During FY 14: | $76,717 | $321,951 | $89,373 |
| Expenditures During FY 14: | $129,504 | $319,515 | $97,232 |
| Per Capita Revenue: | $181 | $78,578 | $229 |
| Per Capita Expenditures: | $305 | $76,774 | $261 |
| Operating Income (loss): | -$52,787 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1.62% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,094 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $5 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rantoul Village

**Unit Code:** 010/080/32 **County:** Champaign

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $40,507,276 |
| **Equalized Assessed Valuation:** | $89,564,316 |
| **Population:** | 12,941 |
| **Employees:** | |
| **Full Time:** | 126 |
| **Part Time:** | 161 |
| **Salaries Paid:** | $7,471,381 |

### Blended Component Units

Number Submitted = 1

Police Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $9,276,787 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $717 | $605 | $440 |
| Revenue Collected During FY 14: | $10,170,642 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $9,754,776 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $786 | $812 | $637 |
| Per Capita Expenditures: | $754 | $769 | $619 |
| Revenues over (under) Expenditures: | $415,866 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 99.37% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $9,693,086 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $749 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $82,875 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $10,765,385 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $18,577,699 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,436 | $1,369 | $683 |
| General Obligation Debt over EAV: | 18.72% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $97,335,444 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $7,521 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $24,590,781 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $22,852,001 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $1,900 | $478 | $340 |
| Per Capita Expenditures: | $1,766 | $457 | $327 |
| Operating Income (loss): | $1,738,780 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 418.26% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $95,579,641 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $7,386 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rapids City Village

**Unit Code:** 081/065/32 **County:** Rock Island

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,132,727 |
| **Equalized Assessed Valuation:** | $24,186,430 |
| **Population:** | 959 |
| **Employees:** | |
| **Full Time:** | 3 |
| **Part Time:** | 13 |
| **Salaries Paid:** | $170,517 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $443,377 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $462 | $24,836 | $493 |
| Revenue Collected During FY 14: | $485,883 | $369,367 | $116,057 |
| Expenditures During FY 14: | $472,658 | $363,149 | $110,784 |
| Per Capita Revenue: | $507 | $93,141 | $321 |
| Per Capita Expenditures: | $493 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $13,225 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 99.14% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $468,602 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $489 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $127,065 | $6,426 | $ |
| Total Unreserved Funds: | $341,537 | $29,742 | $ |

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $127,065 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $341,486 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $345,847 | $609,493 | $29,815 |
| Per Capita Debt: | $361 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,140,128 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,232 | $79,092 | $947 |
| Revenue Collected During FY 14: | $433,395 | $321,951 | $89,373 |
| Expenditures During FY 14: | $411,777 | $319,515 | $97,232 |
| Per Capita Revenue: | $452 | $78,578 | $229 |
| Per Capita Expenditures: | $429 | $76,774 | $261 |
| Operating Income (loss): | $21,618 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 522.07% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,149,746 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $2,242 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Raritan Village

**Unit Code:** 036/040/32 **County:** Henderson

**Fiscal Year End:** 6/30/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $100,000

**Equalized Assessed Valuation:** $730,630

**Population:** 138

**Employees:**

**Full Time:**

**Part Time:** 11

**Salaries Paid:** $9,163

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $155,539 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,127 | $24,836 | $493 |
| Revenue Collected During FY 14: | $54,286 | $369,367 | $116,057 |
| Expenditures During FY 14: | $39,174 | $363,149 | $110,784 |
| Per Capita Revenue: | $393 | $93,141 | $321 |
| Per Capita Expenditures: | $284 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $15,112 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 436.61% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $171,036 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,239 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $22,253 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $148,783 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $442,069 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,203 | $79,092 | $947 |
| Revenue Collected During FY 14: | $23,647 | $321,951 | $89,373 |
| Expenditures During FY 14: | $26,937 | $319,515 | $97,232 |
| Per Capita Revenue: | $171 | $78,578 | $229 |
| Per Capita Expenditures: | $195 | $76,774 | $261 |
| Operating Income (loss): | -$3,290 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1627.48% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $438,394 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $3,177 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Raymond Village

**Unit Code:** 068/070/32 **County:** Montgomery

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $1,148,700 |
| **Equalized Assessed Valuation:** | $11,836,507 |
| **Population:** | 1,006 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 17 |
| **Salaries Paid:** | $266,026 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $938,782 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $933 | $605 | $440 |
| Revenue Collected During FY 14: | $416,628 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $322,492 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $414 | $812 | $637 |
| Per Capita Expenditures: | $321 | $769 | $619 |
| Revenues over (under) Expenditures: | $94,136 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 320.29% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,032,918 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $1,027 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $15,733 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,017,185 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,195,766 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,189 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $429,777 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $504,725 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $427 | $478 | $340 |
| Per Capita Expenditures: | $502 | $457 | $327 |
| Operating Income (loss): | -$74,948 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 222.07% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,120,818 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,114 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Red Bud City

**Unit Code:** 079/050/30 **County:** Randolph

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $10,189,474 |
| **Equalized Assessed Valuation:** | $65,848,025 |
| **Population:** | 3,700 |
| **Employees:** | |
| **Full Time:** | 47 |
| **Part Time:** | |
| **Salaries Paid:** | $1,511,072 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $4,440,251 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $1,200 | $605 | $440 |
| Revenue Collected During FY 14: | $2,385,922 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,997,051 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $645 | $812 | $637 |
| Per Capita Expenditures: | $540 | $769 | $619 |
| Revenues over (under) Expenditures: | $388,871 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 241.81% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $4,829,122 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $1,305 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,470,895 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $3,246,422 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $884,081 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $239 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $12,437,001 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,361 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $8,274,280 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $8,192,423 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $2,236 | $478 | $340 |
| Per Capita Expenditures: | $2,214 | $457 | $327 |
| Operating Income (loss): | $81,857 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 152.81% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $12,518,858 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $3,383 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Reddick Village

**Unit Code:** 046/080/32 **County:** Kankakee

| | |
|---|---|
| **Fiscal Year End:** | 5/31/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $1,050,000 |
| **Equalized Assessed Valuation:** | $1,992,201 |
| **Population:** | 210 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 3 |
| **Salaries Paid:** | $12,778 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $233,182 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,110 | $24,836 | $493 |
| Revenue Collected During FY 14: | $43,924 | $369,367 | $116,057 |
| Expenditures During FY 14: | $96,242 | $363,149 | $110,784 |
| Per Capita Revenue: | $209 | $93,141 | $321 |
| Per Capita Expenditures: | $458 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$52,318 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 187.93% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $180,864 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $861 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $226,412 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Redmon Village

**Unit Code:** 023/040/32 **County:** Edgar

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $53,079 |
| **Equalized Assessed Valuation:** | $800,346 |
| **Population:** | 205 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 9 |
| **Salaries Paid:** | $8,056 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $53,811 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $262 | $24,836 | $493 |
| Revenue Collected During FY 14: | $29,888 | $369,367 | $116,057 |
| Expenditures During FY 14: | $39,696 | $363,149 | $110,784 |
| Per Capita Revenue: | $146 | $93,141 | $321 |
| Per Capita Expenditures: | $194 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$9,808 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 116.67% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $46,315 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $226 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $15,575 | $6,426 | $ |
| Total Unreserved Funds: | $30,740 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | -$6,818 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | -$33 | $79,092 | $947 |
| Revenue Collected During FY 14: | $2 | $321,951 | $89,373 |
| Expenditures During FY 14: | $1 | $319,515 | $97,232 |
| Per Capita Revenue: | $ | $78,578 | $229 |
| Per Capita Expenditures: | $ | $76,774 | $261 |
| Operating Income (loss): | $1 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $ | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $ | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Reynolds Village

**Unit Code:** 081/070/32 **County:** Rock Island

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $471,750

**Equalized Assessed Valuation:** $7,306,248

**Population:** 539

**Employees:**

**Full Time:** 1

**Part Time:** 10

**Salaries Paid:** $66,820

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $232,134 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $431 | $24,836 | $493 |
| Revenue Collected During FY 14: | $148,132 | $369,367 | $116,057 |
| Expenditures During FY 14: | $159,220 | $363,149 | $110,784 |
| Per Capita Revenue: | $275 | $93,141 | $321 |
| Per Capita Expenditures: | $295 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$11,088 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 138.83% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $221,046 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $410 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $32,128 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $188,918 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $923,055 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,713 | $79,092 | $947 |
| Revenue Collected During FY 14: | $145,601 | $321,951 | $89,373 |
| Expenditures During FY 14: | $151,863 | $319,515 | $97,232 |
| Per Capita Revenue: | $270 | $78,578 | $229 |
| Per Capita Expenditures: | $282 | $76,774 | $261 |
| Operating Income (loss): | -$6,262 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 603.70% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $916,793 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,701 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Richmond Village

**Unit Code:** 063/095/32 **County:** Mchenry

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $2,756,413 |
| **Equalized Assessed Valuation:** | $45,690,183 |
| **Population:** | 1,874 |
| **Employees:** | |
| **Full Time:** | 8 |
| **Part Time:** | 21 |
| **Salaries Paid:** | $654,336 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $751,778 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $401 | $605 | $440 |
| Revenue Collected During FY 14: | $1,742,351 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,222,874 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $930 | $812 | $637 |
| Per Capita Expenditures: | $653 | $769 | $619 |
| Revenues over (under) Expenditures: | $519,477 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 103.96% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,271,255 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $678 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $243,270 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,021,794 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $7,519,084 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $4,012 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.36% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,387,701 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,409 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,026,617 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,251,849 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $548 | $478 | $340 |
| Per Capita Expenditures: | $668 | $457 | $327 |
| Operating Income (loss): | -$225,232 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 497.24% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,224,677 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $3,322 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Richton Park Village

**Unit Code:** 016/470/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $27,747,489 |
| **Equalized Assessed Valuation:** | $148,673,603 |
| **Population:** | 13,765 |
| **Employees:** | |
| **Full Time:** | 80 |
| **Part Time:** | 105 |
| **Salaries Paid:** | $5,850,693 |

### Blended Component Units

Number Submitted = 1

Police Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,810,241 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $132 | $605 | $440 |
| Revenue Collected During FY 14: | $8,690,892 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $9,214,497 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $631 | $812 | $637 |
| Per Capita Expenditures: | $669 | $769 | $619 |
| Revenues over (under) Expenditures: | -$523,605 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 13.06% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,203,839 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $87 | $617 | $464 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $1,030,173 | $35,498 | $ |
| Total Unreserved Funds: | $173,666 | $70,974 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $4,941,827 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $359 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.43% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $10,384,463 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $754 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,631,829 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,279,719 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $336 | $478 | $340 |
| Per Capita Expenditures: | $311 | $457 | $327 |
| Operating Income (loss): | $352,110 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 250.87% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $10,736,573 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $780 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Richview Village

**Unit Code:** 095/055/32 **County:** Washington

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $440,670

**Equalized Assessed Valuation:** $2,001,382

**Population:** 253

**Employees:**

**Full Time:**

**Part Time:** 11

**Salaries Paid:** $28,980

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $58,978 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $233 | $24,836 | $493 |
| Revenue Collected During FY 14: | $90,938 | $369,367 | $116,057 |
| Expenditures During FY 14: | $95,123 | $363,149 | $110,784 |
| Per Capita Revenue: | $359 | $93,141 | $321 |
| Per Capita Expenditures: | $376 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$4,185 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 57.60% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $54,793 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $217 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $10,239 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $44,554 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $593,000 | $609,493 | $29,815 |
| Per Capita Debt: | $2,344 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,737,429 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $6,867 | $79,092 | $947 |
| Revenue Collected During FY 14: | $153,545 | $321,951 | $89,373 |
| Expenditures During FY 14: | $200,574 | $319,515 | $97,232 |
| Per Capita Revenue: | $607 | $78,578 | $229 |
| Per Capita Expenditures: | $793 | $76,774 | $261 |
| Operating Income (loss): | -$47,029 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 842.78% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,690,400 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $6,681 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ridge Farm Village

**Unit Code:** 092/085/32 **County:** Vermilion

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $601,818 |
| **Equalized Assessed Valuation:** | $4,496,594 |
| **Population:** | 882 |
| **Employees:** | |
| **Full Time:** | 4 |
| **Part Time:** | 19 |
| **Salaries Paid:** | $170,312 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $404,112 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $458 | $24,836 | $493 |
| Revenue Collected During FY 14: | $288,387 | $369,367 | $116,057 |
| Expenditures During FY 14: | $272,048 | $363,149 | $110,784 |
| Per Capita Revenue: | $327 | $93,141 | $321 |
| Per Capita Expenditures: | $308 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $16,339 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 154.55% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $420,451 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $477 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $206,876 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $213,575 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $170,121 | $609,493 | $29,815 |
| Per Capita Debt: | $193 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,599,981 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,814 | $79,092 | $947 |
| Revenue Collected During FY 14: | $284,538 | $321,951 | $89,373 |
| Expenditures During FY 14: | $333,023 | $319,515 | $97,232 |
| Per Capita Revenue: | $323 | $78,578 | $229 |
| Per Capita Expenditures: | $378 | $76,774 | $261 |
| Operating Income (loss): | -$48,485 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 465.88% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,551,496 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,759 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ridgway Village

**Unit Code:** 030/035/32 **County:** Gallatin

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $656,620 |
| **Equalized Assessed Valuation:** | $4,944,787 |
| **Population:** | 869 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $169,677 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,552,749 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,787 | $24,836 | $493 |
| Revenue Collected During FY 14: | $533,260 | $369,367 | $116,057 |
| Expenditures During FY 14: | $655,533 | $363,149 | $110,784 |
| Per Capita Revenue: | $614 | $93,141 | $321 |
| Per Capita Expenditures: | $754 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$122,273 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 221.80% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $1,453,985 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,673 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $150,028 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $234,811 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,190,461 | $609,493 | $29,815 |
| Per Capita Debt: | $1,370 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,295,910 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,491 | $79,092 | $947 |
| Revenue Collected During FY 14: | $323,579 | $321,951 | $89,373 |
| Expenditures During FY 14: | $389,752 | $319,515 | $97,232 |
| Per Capita Revenue: | $372 | $78,578 | $229 |
| Per Capita Expenditures: | $449 | $76,774 | $261 |
| Operating Income (loss): | -$66,173 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 315.88% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,231,153 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,417 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ridott Village

**Unit Code:** 089/050/32 **County:** Stephenson

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $32,086 |
| **Equalized Assessed Valuation:** | $864,622 |
| **Population:** | 164 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 1 |
| **Salaries Paid:** | $3,600 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $126,041 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $769 | $24,836 | $493 |
| Revenue Collected During FY 14: | $32,009 | $369,367 | $116,057 |
| Expenditures During FY 14: | $32,086 | $363,149 | $110,784 |
| Per Capita Revenue: | $195 | $93,141 | $321 |
| Per Capita Expenditures: | $196 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$77 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 392.58% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $125,964 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $768 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $12,282 | $6,426 | $ |
| Total Unreserved Funds: | $118,206 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ringwood Village

**Unit Code:** 063/094/32 **County:** Mchenry

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $3,276,550 |
| **Equalized Assessed Valuation:** | $29,789,106 |
| **Population:** | 820 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 3 |
| **Salaries Paid:** | $38,747 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $517,958 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $632 | $24,836 | $493 |
| Revenue Collected During FY 14: | $571,944 | $369,367 | $116,057 |
| Expenditures During FY 14: | $239,931 | $363,149 | $110,784 |
| Per Capita Revenue: | $697 | $93,141 | $321 |
| Per Capita Expenditures: | $293 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $332,013 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 354.26% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $849,971 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $1,037 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $26,207 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $823,764 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rio Village

**Unit Code:** 048/050/32 **County:** Knox

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $131,661 |
| **Equalized Assessed Valuation:** | $1,749,390 |
| **Population:** | 233 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 11 |
| **Salaries Paid:** | $9,665 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $232,909 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,000 | $24,836 | $493 |
| Revenue Collected During FY 14: | $47,684 | $369,367 | $116,057 |
| Expenditures During FY 14: | $42,896 | $363,149 | $110,784 |
| Per Capita Revenue: | $205 | $93,141 | $321 |
| Per Capita Expenditures: | $184 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $4,788 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 530.62% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $227,616 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $977 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $43,562 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $184,054 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $37,000 | $609,493 | $29,815 |
| Per Capita Debt: | $159 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $225,202 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $967 | $79,092 | $947 |
| Revenue Collected During FY 14: | $35,498 | $321,951 | $89,373 |
| Expenditures During FY 14: | $44,947 | $319,515 | $97,232 |
| Per Capita Revenue: | $152 | $78,578 | $229 |
| Per Capita Expenditures: | $193 | $76,774 | $261 |
| Operating Income (loss): | -$9,449 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 502.45% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $225,834 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $969 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ripley Village

**Unit Code:** 005/020/32 **County:** Brown

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $58,150 |
| **Equalized Assessed Valuation:** | $318,065 |
| **Population:** | 86 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 9 |
| **Salaries Paid:** | $3,313 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $67,548 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $785 | $24,836 | $493 |
| Revenue Collected During FY 14: | $64,145 | $369,367 | $116,057 |
| Expenditures During FY 14: | $51,388 | $363,149 | $110,784 |
| Per Capita Revenue: | $746 | $93,141 | $321 |
| Per Capita Expenditures: | $598 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $12,757 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 156.27% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $80,305 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $934 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $80,305 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** River Forest Village

**Unit Code:** 016/480/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $27,570,947 |
| **Equalized Assessed Valuation:** | $493,186,293 |
| **Population:** | 11,172 |
| **Employees:** | |
| **Full Time:** | 73 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $6,860,684 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $8,048,918 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $720 | $605 | $440 |
| Revenue Collected During FY 14: | $15,518,196 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $13,682,936 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,389 | $812 | $637 |
| Per Capita Expenditures: | $1,225 | $769 | $619 |
| Revenues over (under) Expenditures: | $1,835,260 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 64.61% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $8,839,871 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $791 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $3,843,897 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $9,293,650 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $3,514,522 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $315 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.26% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,203,724 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $555 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $3,808,778 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $3,270,763 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $341 | $478 | $340 |
| Per Capita Expenditures: | $293 | $457 | $327 |
| Operating Income (loss): | $538,015 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 206.12% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,741,739 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $603 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** River Grove Village

**Unit Code:** 016/485/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $15,383,375 |
| **Equalized Assessed Valuation:** | $183,891,814 |
| **Population:** | 10,668 |
| **Employees:** | |
| **Full Time:** | 43 |
| **Part Time:** | 161 |
| **Salaries Paid:** | $4,830,044 |

### Blended Component Units

Number Submitted = 1

River Grove Police Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $10,291,234 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $965 | $605 | $440 |
| Revenue Collected During FY 14: | $10,286,522 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $11,647,827 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $964 | $812 | $637 |
| Per Capita Expenditures: | $1,092 | $769 | $619 |
| Revenues over (under) Expenditures: | -$1,361,305 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 79.73% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $9,286,609 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $871 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $10,465,725 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$20,132,638 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $21,271,843 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,994 | $1,369 | $683 |
| General Obligation Debt over EAV: | 9.65% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,503,709 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $328 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,930,207 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $2,115,294 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $181 | $478 | $340 |
| Per Capita Expenditures: | $198 | $457 | $327 |
| Operating Income (loss): | -$185,087 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 156.74% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,315,559 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $311 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Riverdale Village

**Unit Code:** 016/475/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $32,215,942 |
| **Equalized Assessed Valuation:** | $87,669,228 |
| **Population:** | 13,549 |
| **Employees:** | |
| **Full Time:** | 82 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $6,493,634 |

### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $6,565,380 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $485 | $605 | $440 |
| Revenue Collected During FY 14: | $13,527,666 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $15,467,161 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $998 | $812 | $637 |
| Per Capita Expenditures: | $1,142 | $769 | $619 |
| Revenues over (under) Expenditures: | -$1,939,495 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 29.25% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $4,524,656 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $334 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $16,390,614 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$24,434,800 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $35,122,467 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,592 | $1,369 | $683 |
| General Obligation Debt over EAV: | 16.45% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,814,782 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $282 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,414,414 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,462,075 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $326 | $478 | $340 |
| Per Capita Expenditures: | $329 | $457 | $327 |
| Operating Income (loss): | -$47,661 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 84.43% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,767,121 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $278 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Riverside Village

**Unit Code:** 016/490/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $17,331,916 |
| **Equalized Assessed Valuation:** | $280,933,670 |
| **Population:** | 8,875 |
| **Employees:** | |
| **Full Time:** | 46 |
| **Part Time:** | 80 |
| **Salaries Paid:** | $4,416,786 |

### Blended Component Units

Number Submitted = 1

Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $7,516,335 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $847 | $605 | $440 |
| Revenue Collected During FY 14: | $9,565,427 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $8,941,081 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,078 | $812 | $637 |
| Per Capita Expenditures: | $1,007 | $769 | $619 |
| Revenues over (under) Expenditures: | $624,346 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 75.14% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $6,718,681 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $757 | $617 | $464 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $4,450,085 | $35,498 | $ |
| Total Unreserved Funds: | $2,268,596 | $70,974 | $ |

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,876,169 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $7,235,125 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,475,622 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $730 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.74% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $14,766,068 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,664 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $2,959,251 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $2,721,706 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $333 | $478 | $340 |
| Per Capita Expenditures: | $307 | $457 | $327 |
| Operating Income (loss): | $237,545 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 551.26% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $15,003,613 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,691 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Riverton Village

**Unit Code:** 083/095/32 **County:** Sangamon

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,232,950 |
| **Equalized Assessed Valuation:** | $39,241,877 |
| **Population:** | 3,455 |
| **Employees:** | |
| **Full Time:** | 23 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $1,248,103 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $621,115 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $180 | $605 | $440 |
| Revenue Collected During FY 14: | $1,065,287 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,377,673 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $308 | $812 | $637 |
| Per Capita Expenditures: | $399 | $769 | $619 |
| Revenues over (under) Expenditures: | -$312,386 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 36.60% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $504,192 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $146 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $ | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $504,192 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $295,000 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $85 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,567,815 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,901 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $5,487,741 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,845,510 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $1,588 | $478 | $340 |
| Per Capita Expenditures: | $1,402 | $457 | $327 |
| Operating Income (loss): | $642,231 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 144.76% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $7,014,583 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,030 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Riverwoods Village

**Unit Code:** 049/155/32 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $16,557,771 |
| **Equalized Assessed Valuation:** | $333,332,068 |
| **Population:** | 3,770 |
| **Employees:** | |
| **Full Time:** | 10 |
| **Part Time:** | 11 |
| **Salaries Paid:** | $1,280,141 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $12,438,296 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $3,299 | $605 | $440 |
| Revenue Collected During FY 14: | $3,710,402 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $3,390,101 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $984 | $812 | $637 |
| Per Capita Expenditures: | $899 | $769 | $619 |
| Revenues over (under) Expenditures: | $320,301 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 370.45% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $12,558,597 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $3,331 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,144,941 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $11,827,995 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,656,505 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $439 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $13,912,163 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $3,690 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $891,376 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,300,720 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $236 | $478 | $340 |
| Per Capita Expenditures: | $345 | $457 | $327 |
| Operating Income (loss): | -$409,344 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 1053.48% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $13,702,819 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $3,635 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roanoke Village

**Unit Code:** 102/060/32 **County:** Woodford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $3,679,300 |
| **Equalized Assessed Valuation:** | $27,643,002 |
| **Population:** | 2,065 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 20 |
| **Salaries Paid:** | $329,151 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,905,140 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $923 | $605 | $440 |
| Revenue Collected During FY 14: | $1,115,107 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,277,261 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $540 | $812 | $637 |
| Per Capita Expenditures: | $619 | $769 | $619 |
| Revenues over (under) Expenditures: | -$162,154 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 146.90% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,876,268 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $909 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $16,376 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,997,470 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,753,884 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,818 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $525,717 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $477,641 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $255 | $478 | $340 |
| Per Capita Expenditures: | $231 | $457 | $327 |
| Operating Income (loss): | $48,076 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 800.13% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,821,770 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,851 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Robbins Village

**Unit Code:** 016/495/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $15,141,868 |
| **Equalized Assessed Valuation:** | $40,223,837 |
| **Population:** | 5,441 |
| **Employees:** | |
| **Full Time:** | 30 |
| **Part Time:** | 54 |
| **Salaries Paid:** | $2,016,000 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | -$719,212 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | -$132 | $605 | $440 |
| Revenue Collected During FY 14: | $4,793,631 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,512,589 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $881 | $812 | $637 |
| Per Capita Expenditures: | $829 | $769 | $619 |
| Revenues over (under) Expenditures: | $281,042 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | -9.71% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | -$438,170 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | -$81 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $933,888 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$3,543,980 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $13,140,104 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,415 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.44% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,588,547 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $292 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,358,306 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,812,194 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $250 | $478 | $340 |
| Per Capita Expenditures: | $333 | $457 | $327 |
| Operating Income (loss): | -$453,888 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 62.61% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,134,659 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $209 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roberts Village

**Unit Code:** 027/045/32 **County:** Ford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $503,045 |
| **Equalized Assessed Valuation:** | $2,408,889 |
| **Population:** | 362 |
| **Employees:** | |
| **Full Time:** | 1 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $56,139 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $196,048 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $542 | $24,836 | $493 |
| Revenue Collected During FY 14: | $188,036 | $369,367 | $116,057 |
| Expenditures During FY 14: | $155,659 | $363,149 | $110,784 |
| Per Capita Revenue: | $519 | $93,141 | $321 |
| Per Capita Expenditures: | $430 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $32,377 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 146.75% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $228,425 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $631 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $24,830 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $203,597 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $411,076 | $609,493 | $29,815 |
| Per Capita Debt: | $1,136 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $191,705 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $530 | $79,092 | $947 |
| Revenue Collected During FY 14: | $112,272 | $321,951 | $89,373 |
| Expenditures During FY 14: | $75,506 | $319,515 | $97,232 |
| Per Capita Revenue: | $310 | $78,578 | $229 |
| Per Capita Expenditures: | $209 | $76,774 | $261 |
| Operating Income (loss): | $36,766 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 302.59% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $228,471 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $631 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Robinson City

**Unit Code:** 017/030/30 **County:** Crawford

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $7,974,764 |
| **Equalized Assessed Valuation:** | $71,467,721 |
| **Population:** | 7,713 |
| **Employees:** | |
| **Full Time:** | 33 |
| **Part Time:** | 81 |
| **Salaries Paid:** | $2,021,033 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,719,311 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $353 | $605 | $440 |
| Revenue Collected During FY 14: | $5,736,027 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $5,223,836 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $744 | $812 | $637 |
| Per Capita Expenditures: | $677 | $769 | $619 |
| Revenues over (under) Expenditures: | $512,191 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 62.88% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,284,502 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $426 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,490,692 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,793,808 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,408,009 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $831 | $1,369 | $683 |
| General Obligation Debt over EAV: | 8.89% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,606,993 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $857 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,094,173 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,216,563 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $142 | $478 | $340 |
| Per Capita Expenditures: | $158 | $457 | $327 |
| Operating Income (loss): | -$122,390 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 519.94% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,325,347 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $820 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rochelle City

**Unit Code:** 071/055/30 **County:** Ogle

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $73,389,793 |
| **Equalized Assessed Valuation:** | $215,682,064 |
| **Population:** | 9,574 |
| **Employees:** | |
| **Full Time:** | 116 |
| **Part Time:** | 49 |
| **Salaries Paid:** | $7,887,402 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,829,658 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $191 | $605 | $440 |
| Revenue Collected During FY 14: | $8,035,913 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $12,881,293 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $839 | $812 | $637 |
| Per Capita Expenditures: | $1,345 | $769 | $619 |
| Revenues over (under) Expenditures: | -$4,845,380 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 18.04% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $2,324,068 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $243 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,601,692 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$955,731 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $22,103,247 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,309 | $1,369 | $683 |
| General Obligation Debt over EAV: | 3.55% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $84,146,547 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $8,789 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $40,540,377 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $37,990,442 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $4,234 | $478 | $340 |
| Per Capita Expenditures: | $3,968 | $457 | $327 |
| Operating Income (loss): | $2,549,935 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 227.96% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $86,604,737 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $9,046 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rochester Village

**Unit Code:** 083/100/32 **County:** Sangamon

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $6,513,625 |
| **Equalized Assessed Valuation:** | $81,518,431 |
| **Population:** | 3,689 |
| **Employees:** | |
| **Full Time:** | 14 |
| **Part Time:** | 3 |
| **Salaries Paid:** | $811,559 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $748,153 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $203 | $605 | $440 |
| Revenue Collected During FY 14: | $1,476,351 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,310,542 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $400 | $812 | $637 |
| Per Capita Expenditures: | $355 | $769 | $619 |
| Revenues over (under) Expenditures: | $165,809 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 33.30% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $436,363 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $118 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $132,048 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $408,609 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,833,712 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $497 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.12% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $4,386,644 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,189 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,541,092 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,520,350 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $418 | $478 | $340 |
| Per Capita Expenditures: | $412 | $457 | $327 |
| Operating Income (loss): | $20,742 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 337.91% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $5,137,454 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,393 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rock City Village

**Unit Code:** 089/055/32 **County:** Stephenson

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $121,070 |
| **Equalized Assessed Valuation:** | $3,619,578 |
| **Population:** | 314 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 11 |
| **Salaries Paid:** | $12,277 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $269,223 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $857 | $24,836 | $493 |
| Revenue Collected During FY 14: | $68,234 | $369,367 | $116,057 |
| Expenditures During FY 14: | $53,265 | $363,149 | $110,784 |
| Per Capita Revenue: | $217 | $93,141 | $321 |
| Per Capita Expenditures: | $170 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $14,969 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 528.69% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $281,609 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $897 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $61,601 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $220,008 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $732,902 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,334 | $79,092 | $947 |
| Revenue Collected During FY 14: | $78,105 | $321,951 | $89,373 |
| Expenditures During FY 14: | $75,664 | $319,515 | $97,232 |
| Per Capita Revenue: | $249 | $78,578 | $229 |
| Per Capita Expenditures: | $241 | $76,774 | $261 |
| Operating Income (loss): | $2,441 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 975.27% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $737,926 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $2,350 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rock Falls City

**Unit Code:** 098/050/30 **County:** Whiteside

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $25,654,286 |
| **Equalized Assessed Valuation:** | $74,977,533 |
| **Population:** | 9,139 |
| **Employees:** | |
| **Full Time:** | 80 |
| **Part Time:** | 25 |
| **Salaries Paid:** | $4,512,449 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,194,690 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $240 | $605 | $440 |
| Revenue Collected During FY 14: | $6,231,102 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $7,027,849 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $682 | $812 | $637 |
| Per Capita Expenditures: | $769 | $769 | $619 |
| Revenues over (under) Expenditures: | -$796,747 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 27.03% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,899,625 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $208 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $686,059 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,269,476 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $20,607,831 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $2,255 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.93% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $45,892,988 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $5,022 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $14,787,129 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $13,479,159 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $1,618 | $478 | $340 |
| Per Capita Expenditures: | $1,475 | $457 | $327 |
| Operating Income (loss): | $1,307,970 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 347.81% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $46,881,394 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $5,130 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Rock Island City

**Unit Code:** 081/075/30 **County:** Rock Island

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $305,411,643 |
| **Equalized Assessed Valuation:** | $448,044,128 |
| **Population:** | 39,018 |
| **Employees:** | |
| **Full Time:** | 468 |
| **Part Time:** | |
| **Salaries Paid:** | $37,429,101 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $29,465,669 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $755 | $513 | $441 |
| Revenue Collected During FY 14: | $90,696,645 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $92,682,282 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $2,324 | $1,047 | $1,013 |
| Per Capita Expenditures: | $2,375 | $1,008 | $967 |
| Revenues over (under) Expenditures: | -$1,985,637 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 32.39% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $30,016,666 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $769 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $5,767,261 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $21,823,839 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $118,668,624 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $3,041 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 14.31% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $47,151,562 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,208 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $37,619,087 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $35,947,593 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $964 | $418 | $307 |
| Per Capita Expenditures: | $921 | $399 | $297 |
| Operating Income (loss): | $1,671,494 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 137.95% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $49,587,910 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $1,271 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rockbridge Village

**Unit Code:** 031/035/32 **County:** Greene

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $105,084 |
| **Equalized Assessed Valuation:** | $1,180,607 |
| **Population:** | 169 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 9 |
| **Salaries Paid:** | $12,620 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $362,694 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $2,146 | $24,836 | $493 |
| Revenue Collected During FY 14: | $77,683 | $369,367 | $116,057 |
| Expenditures During FY 14: | $80,517 | $363,149 | $110,784 |
| Per Capita Revenue: | $460 | $93,141 | $321 |
| Per Capita Expenditures: | $476 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$2,834 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 444.49% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $357,894 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $2,118 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $32,110 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $325,784 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $398,769 | $609,493 | $29,815 |
| Per Capita Debt: | $2,360 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,526,130 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $14,948 | $79,092 | $947 |
| Revenue Collected During FY 14: | $105,191 | $321,951 | $89,373 |
| Expenditures During FY 14: | $133,906 | $319,515 | $97,232 |
| Per Capita Revenue: | $622 | $78,578 | $229 |
| Per Capita Expenditures: | $792 | $76,774 | $261 |
| Operating Income (loss): | -$28,715 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1866.52% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $2,499,381 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $14,789 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rockdale Village

**Unit Code:** 099/105/32 **County:** Will

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $2,975,500 |
| **Equalized Assessed Valuation:** | $43,289,693 |
| **Population:** | 1,957 |
| **Employees:** | |
| **Full Time:** | 9 |
| **Part Time:** | 8 |
| **Salaries Paid:** | $630,959 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $906,388 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $463 | $605 | $440 |
| Revenue Collected During FY 14: | $1,970,970 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,386,011 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,007 | $812 | $637 |
| Per Capita Expenditures: | $708 | $769 | $619 |
| Revenues over (under) Expenditures: | $584,959 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 107.60% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,491,347 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $762 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $551,492 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,160,668 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $5,528,388 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,825 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,362,411 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,180,787 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $696 | $478 | $340 |
| Per Capita Expenditures: | $603 | $457 | $327 |
| Operating Income (loss): | $181,624 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 579.46% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $6,842,226 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $3,496 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Rockford City

**Unit Code:** 101/035/30 **County:** Winnebago

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $400,517,504 |
| **Equalized Assessed Valuation:** | $1,452,025,000 |
| **Population:** | 149,123 |
| **Employees:** | |
| **Full Time:** | 1,062 |
| **Part Time:** | 49 |
| **Salaries Paid:** | $77,301,909 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $55,960,890 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $375 | $513 | $441 |
| Revenue Collected During FY 14: | $179,967,327 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $166,289,640 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $1,207 | $1,047 | $1,013 |
| Per Capita Expenditures: | $1,115 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $13,677,687 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 35.55% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $59,122,711 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $396 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $27,711,451 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | -$965,343 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $179,348,647 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $1,203 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 0.55% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $149,286,123 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,001 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $27,685,754 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $27,066,213 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $186 | $418 | $307 |
| Per Capita Expenditures: | $182 | $399 | $297 |
| Operating Income (loss): | $619,541 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 553.63% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $149,845,664 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $1,005 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rockton Village

**Unit Code:** 101/040/32 **County:** Winnebago

| | |
|---|---|
| **Fiscal Year End:** | 5/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $7,409,047 |
| **Equalized Assessed Valuation:** | $136,935,839 |
| **Population:** | 7,613 |
| **Employees:** | |
| **Full Time:** | 28 |
| **Part Time:** | 15 |
| **Salaries Paid:** | $1,756,422 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,281,208 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $168 | $605 | $440 |
| Revenue Collected During FY 14: | $4,920,041 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $5,700,965 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $646 | $812 | $637 |
| Per Capita Expenditures: | $749 | $769 | $619 |
| Revenues over (under) Expenditures: | -$780,924 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 11.08% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $631,389 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $83 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $778,569 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$147,180 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,135,209 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $806 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.89% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,065,645 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $403 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,257,676 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,044,629 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $165 | $478 | $340 |
| Per Capita Expenditures: | $137 | $457 | $327 |
| Operating Income (loss): | $213,047 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 311.47% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,253,692 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $427 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rockwood Village

**Unit Code:** 079/055/32 **County:** Randolph

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $13,750 |
| **Equalized Assessed Valuation:** | $317,605 |
| **Population:** | 50 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 7 |
| **Salaries Paid:** | $2,095 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $98,699 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $1,974 | $24,836 | $493 |
| Revenue Collected During FY 14: | $12,693 | $369,367 | $116,057 |
| Expenditures During FY 14: | $10,237 | $363,149 | $110,784 |
| Per Capita Revenue: | $254 | $93,141 | $321 |
| Per Capita Expenditures: | $205 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $2,456 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 988.13% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $101,155 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $2,023 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $101,155 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rolling Meadows City

**Unit Code:** 016/500/30 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $66,909,835 |
| **Equalized Assessed Valuation:** | $723,134,295 |
| **Population:** | 24,099 |
| **Employees:** | |
| **Full Time:** | 155 |
| **Part Time:** | 19 |
| **Salaries Paid:** | $16,206,634 |

### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $7,354,101 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $305 | $605 | $440 |
| Revenue Collected During FY 14: | $31,179,565 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $28,514,951 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $1,294 | $812 | $637 |
| Per Capita Expenditures: | $1,183 | $769 | $619 |
| Revenues over (under) Expenditures: | $2,664,614 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 32.27% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $9,201,252 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $382 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,226,505 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $5,192,234 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $26,601,325 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $1,104 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.76% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $13,685,474 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $568 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $11,929,256 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $10,678,055 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $495 | $478 | $340 |
| Per Capita Expenditures: | $443 | $457 | $327 |
| Operating Income (loss): | $1,251,201 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 139.88% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $14,936,675 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $620 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Romeoville Village

**Unit Code:** 099/107/32 **County:** Will

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $114,449,050 |
| **Equalized Assessed Valuation:** | $1,033,551,111 |
| **Population:** | 39,680 |
| **Employees:** | |
| **Full Time:** | 209 |
| **Part Time:** | 187 |
| **Salaries Paid:** | $21,235,994 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $18,247,145 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $460 | $513 | $441 |
| Revenue Collected During FY 14: | $47,603,381 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $41,636,413 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $1,200 | $1,047 | $1,013 |
| Per Capita Expenditures: | $1,049 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $5,966,968 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 48.74% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $20,292,627 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $511 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $4,815,450 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $1,024,779 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $140,499,844 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $3,541 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 11.00% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $99,308,603 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,503 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $15,461,947 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $16,763,602 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $390 | $418 | $307 |
| Per Capita Expenditures: | $422 | $399 | $297 |
| Operating Income (loss): | -$1,301,655 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 599.14% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $100,437,231 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $2,531 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roodhouse City

**Unit Code:** 031/040/30 **County:** Greene

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $7,200,704 |
| **Equalized Assessed Valuation:** | $8,291,183 |
| **Population:** | 1,814 |
| **Employees:** | |
| **Full Time:** | 17 |
| **Part Time:** | 20 |
| **Salaries Paid:** | $761,369 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $478,136 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $264 | $605 | $440 |
| Revenue Collected During FY 14: | $1,106,996 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,027,469 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $610 | $812 | $637 |
| Per Capita Expenditures: | $566 | $769 | $619 |
| Revenues over (under) Expenditures: | $79,527 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 55.02% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $565,272 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $312 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $444,376 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $366,724 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,492,681 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $3,579 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $4,074,538 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,246 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $3,297,693 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $2,875,313 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $1,818 | $478 | $340 |
| Per Capita Expenditures: | $1,585 | $457 | $327 |
| Operating Income (loss): | $422,380 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 156.13% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $4,489,309 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,475 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roscoe Village

**Unit Code:** 101/045/32 **County:** Winnebago

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $8,723,600 |
| **Equalized Assessed Valuation:** | $192,649,920 |
| **Population:** | 10,680 |
| **Employees:** | |
| **Full Time:** | 28 |
| **Part Time:** | 58 |
| **Salaries Paid:** | $1,562,638 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $3,483,333 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $326 | $605 | $440 |
| Revenue Collected During FY 14: | $5,560,751 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $5,431,841 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $521 | $812 | $637 |
| Per Capita Expenditures: | $509 | $769 | $619 |
| Revenues over (under) Expenditures: | $128,910 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 66.89% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $3,633,293 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $340 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,487,195 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $2,534,917 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,982,163 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $279 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.04% | 2.77% | 0.00% |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rose Hill Village

**Unit Code:** 040/020/32 **County:** Jasper

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

**Accounting Method:** Cash

**Appropriation or Budget:** $7,100

**Equalized Assessed Valuation:** $476,850

**Population:** 82

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** $

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $222,311 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $2,711 | $24,836 | $493 |
| Revenue Collected During FY 14: | $15,119 | $369,367 | $116,057 |
| Expenditures During FY 14: | $6,731 | $363,149 | $110,784 |
| Per Capita Revenue: | $184 | $93,141 | $321 |
| Per Capita Expenditures: | $82 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $8,388 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 3427.41% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $230,699 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $2,813 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $230,892 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roselle Village

**Unit Code:** 022/095/32 **County:** Dupage

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $35,903,256 |
| **Equalized Assessed Valuation:** | $627,550,497 |
| **Population:** | 22,763 |
| **Employees:** | |
| **Full Time:** | 94 |
| **Part Time:** | 58 |
| **Salaries Paid:** | $8,771,096 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $4,550,993 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $200 | $605 | $440 |
| Revenue Collected During FY 14: | $15,476,949 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $14,956,008 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $680 | $812 | $637 |
| Per Capita Expenditures: | $657 | $769 | $619 |
| Revenues over (under) Expenditures: | $520,941 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 30.86% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $4,615,874 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $203 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,473,841 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $7,998,471 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $12,610,736 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $554 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $16,746,198 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $736 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $7,734,295 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $7,327,738 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $340 | $478 | $340 |
| Per Capita Expenditures: | $322 | $457 | $327 |
| Operating Income (loss): | $406,557 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 231.95% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $16,997,021 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $747 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rosemont Village

**Unit Code:** 016/505/32 **County:** Cook

| | |
|---|---|
| **Fiscal Year End:** | 12/31/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $171,116,086 |
| **Equalized Assessed Valuation:** | $597,590,227 |
| **Population:** | 4,236 |
| **Employees:** | |
| **Full Time:** | 241 |
| **Part Time:** | 528 |
| **Salaries Paid:** | $24,486,781 |

### Blended Component Units

Number Submitted = 1

Public Safety Officers' Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $88,216,618 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $20,825 | $605 | $440 |
| Revenue Collected During FY 14: | $76,685,129 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $46,890,995 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $18,103 | $812 | $637 |
| Per Capita Expenditures: | $11,070 | $769 | $619 |
| Revenues over (under) Expenditures: | $29,794,134 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 102.90% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $48,252,299 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $11,391 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,736,599 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$282,034,464 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $381,981,637 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $90,175 | $1,369 | $683 |
| General Obligation Debt over EAV: | 49.64% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $243,830,154 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $57,561 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $65,457,929 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $57,113,276 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $15,453 | $478 | $340 |
| Per Capita Expenditures: | $13,483 | $457 | $327 |
| Operating Income (loss): | $8,344,653 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 417.50% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $238,447,034 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $56,291 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roseville Village

**Unit Code:** 094/030/32 **County:** Warren

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $1,159,447

**Equalized Assessed Valuation:** $8,629,853

**Population:** 1,085

**Employees:**

**Full Time:** 2

**Part Time:** 11

**Salaries Paid:** $101,804

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $548,815 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $506 | $605 | $440 |
| Revenue Collected During FY 14: | $308,035 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $343,445 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $284 | $812 | $637 |
| Per Capita Expenditures: | $317 | $769 | $619 |
| Revenues over (under) Expenditures: | -$35,410 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 149.49% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $513,405 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $473 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $326,836 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $186,569 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $291,696 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $269 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,718,236 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,584 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $280,868 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $258,167 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $259 | $478 | $340 |
| Per Capita Expenditures: | $238 | $457 | $327 |
| Operating Income (loss): | $22,701 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 674.35% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $1,740,937 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,605 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rosiclare City

**Unit Code:** 035/020/30 **County:** Hardin

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $920,000 |
| **Equalized Assessed Valuation:** | $5,206,116 |
| **Population:** | 11,600 |
| **Employees:** | |
| **Full Time:** | 10 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $312,997 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $173,541 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $15 | $605 | $440 |
| Revenue Collected During FY 14: | $417,287 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $458,781 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $36 | $812 | $637 |
| Per Capita Expenditures: | $40 | $769 | $619 |
| Revenues over (under) Expenditures: | -$41,494 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 34.15% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $156,655 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $14 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $10,563 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $146,092 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $303,000 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $26 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $549,474 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $47 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $439,677 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $411,747 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $38 | $478 | $340 |
| Per Capita Expenditures: | $35 | $457 | $327 |
| Operating Income (loss): | $27,930 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 134.26% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $552,812 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $48 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rossville Village

**Unit Code:** 092/090/32 **County:** Vermilion

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $1,370,254 |
| **Equalized Assessed Valuation:** | $7,178,858 |
| **Population:** | 1,331 |
| **Employees:** | |
| **Full Time:** | 6 |
| **Part Time:** | 13 |
| **Salaries Paid:** | $283,896 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $52,925 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $40 | $605 | $440 |
| Revenue Collected During FY 14: | $742,545 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $544,920 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $558 | $812 | $637 |
| Per Capita Expenditures: | $409 | $769 | $619 |
| Revenues over (under) Expenditures: | $197,625 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 45.98% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $250,551 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $188 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $169,097 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $267,540 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,284,817 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,468 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $970,922 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $879,208 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $729 | $478 | $340 |
| Per Capita Expenditures: | $661 | $457 | $327 |
| Operating Income (loss): | $91,714 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 384.04% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,376,531 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,537 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Round Lake Village

**Unit Code:** 049/160/32 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $18,548,034 |
| **Equalized Assessed Valuation:** | $251,520,156 |
| **Population:** | 18,289 |
| **Employees:** | |
| **Full Time:** | 45 |
| **Part Time:** | 5 |
| **Salaries Paid:** | $3,122,920 |

### Blended Component Units

Number Submitted = 1

Police Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $8,072,438 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $441 | $605 | $440 |
| Revenue Collected During FY 14: | $8,104,283 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $6,895,984 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $443 | $812 | $637 |
| Per Capita Expenditures: | $377 | $769 | $619 |
| Revenues over (under) Expenditures: | $1,208,299 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 119.36% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $8,230,737 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $450 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $2,550,573 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $7,425,327 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $13,793,895 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $754 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.34% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $40,452,733 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,212 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $4,097,833 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $4,400,786 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $224 | $478 | $340 |
| Per Capita Expenditures: | $241 | $457 | $327 |
| Operating Income (loss): | -$302,953 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 912.33% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $40,149,780 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,195 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

## Local Government Profile

**Unit Name:** Round Lake Beach Village

**Unit Code:** 049/165/32 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $24,166,691 |
| **Equalized Assessed Valuation:** | $314,918,389 |
| **Population:** | 28,093 |
| **Employees:** | |
| **Full Time:** | 89 |
| **Part Time:** | 4 |
| **Salaries Paid:** | $6,000,601 |

### Blended Component Units

Number Submitted = 1

Police Pension Fund

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $11,200,856 | $24,375,315 | $19,593,903 |
| Per Capita Beginning Fund Balance: | $399 | $513 | $441 |
| Revenue Collected During FY 14: | $12,821,078 | $53,021,753 | $40,071,062 |
| Expenditures During FY 14: | $11,739,606 | $50,940,085 | $39,626,744 |
| Per Capita Revenue: | $456 | $1,047 | $1,013 |
| Per Capita Expenditures: | $418 | $1,008 | $967 |
| Revenues over (under) Expenditures: | $1,081,472 | $2,081,667 | $1,510,794 |
| Ratio of Fund Balance to Expenditures: | 104.76% | 54.88% | 52.77% |
| Ending Fund Balance for FY 14: | $12,298,828 | $24,607,069 | $19,386,042 |
| Per Capita Ending Fund Balance: | $438 | $516 | $439 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $393,038 | $10,485,771 | $7,728,378 |
| Total Unrestricted Net Assets: | $11,643,232 | $2,646,418 | $7,478,443 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $23,195,149 | $81,108,167 | $55,205,755 |
| Per Capita Debt: | $826 | $1,521 | $1,337 |
| General Obligation Debt over EAV: | 5.26% | 4.94% | 3.84% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $17,968,564 | $69,970,595 | $47,959,823 |
| Per Capita Beginning Retained Earnings for FY 14: | $640 | $1,355 | $1,126 |
| Revenue Collected During FY 14: | $6,319,576 | $22,088,329 | $13,107,976 |
| Expenditures During FY 14: | $7,003,551 | $21,127,660 | $12,128,269 |
| Per Capita Revenue: | $225 | $418 | $307 |
| Per Capita Expenditures: | $249 | $399 | $297 |
| Operating Income (loss): | -$683,975 | $960,670 | $504,828 |
| Ratio of Retained Earnings to Expenditures: | 271.23% | 441.53% | 357.73% |
| Ending Retained Earnings for FY 14: | $18,995,441 | $71,562,524 | $50,177,303 |
| Per Capita Ending Retained Earnings: | $676 | $1,392 | $1,191 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Round Lake Heights Village

**Unit Code:** 049/170/32 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 6/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $2,006,318 |
| **Equalized Assessed Valuation:** | $31,130,797 |
| **Population:** | 2,773 |
| **Employees:** | |
| **Full Time:** | 7 |
| **Part Time:** | 7 |
| **Salaries Paid:** | $529,357 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,219,303 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $440 | $605 | $440 |
| Revenue Collected During FY 14: | $1,296,088 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $1,235,049 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $467 | $812 | $637 |
| Per Capita Expenditures: | $445 | $769 | $619 |
| Revenues over (under) Expenditures: | $61,039 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 103.67% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,280,342 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $462 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $214,699 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,065,643 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $135,558 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $49 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,857,417 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,030 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $631,147 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $688,353 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $228 | $478 | $340 |
| Per Capita Expenditures: | $248 | $457 | $327 |
| Operating Income (loss): | -$57,206 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 406.80% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,800,211 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,010 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Round Lake Park Village

**Unit Code:** 049/175/32 **County:** Lake

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $9,415,340 |
| **Equalized Assessed Valuation:** | $64,625,367 |
| **Population:** | 7,536 |
| **Employees:** | |
| **Full Time:** | 20 |
| **Part Time:** | 19 |
| **Salaries Paid:** | $1,497,766 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $1,430,840 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $190 | $605 | $440 |
| Revenue Collected During FY 14: | $2,979,985 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $2,927,969 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $395 | $812 | $637 |
| Per Capita Expenditures: | $389 | $769 | $619 |
| Revenues over (under) Expenditures: | $52,016 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 53.93% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $1,579,198 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $210 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $1,462,845 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | -$282,065 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $1,564,963 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $208 | $1,369 | $683 |
| General Obligation Debt over EAV: | 2.03% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,595,693 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $344 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,150,880 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,124,671 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $153 | $478 | $340 |
| Per Capita Expenditures: | $149 | $457 | $327 |
| Operating Income (loss): | $26,209 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 233.13% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,621,902 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $348 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Roxana Village

**Unit Code:** 057/100/32 **County:** Madison

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $18,574,227

**Equalized Assessed Valuation:** $396,575,944

**Population:** 1,500

**Employees:**

**Full Time:** 25

**Part Time:** 6

**Salaries Paid:** $1,968,651

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $9,981,496 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $6,654 | $605 | $440 |
| Revenue Collected During FY 14: | $7,396,494 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $4,101,587 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $4,931 | $812 | $637 |
| Per Capita Expenditures: | $2,734 | $769 | $619 |
| Revenues over (under) Expenditures: | $3,294,907 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 323.69% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $13,276,403 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $8,851 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $953,632 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $12,322,771 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $6,612,500 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $4,408 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $3,160,640 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,107 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $691,122 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $773,199 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $461 | $478 | $340 |
| Per Capita Expenditures: | $515 | $457 | $327 |
| Operating Income (loss): | -$82,077 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 398.16% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $3,078,563 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,052 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Royal Village

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

| | |
|---|---|
| **Fiscal Year End:** | 3/31/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $67,200 |
| **Equalized Assessed Valuation:** | $6,597,136 |
| **Population:** | 293 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 12 |
| **Salaries Paid:** | $13,759 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $123,141 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $420 | $24,836 | $493 |
| Revenue Collected During FY 14: | $64,489 | $369,367 | $116,057 |
| Expenditures During FY 14: | $60,986 | $363,149 | $110,784 |
| Per Capita Revenue: | $220 | $93,141 | $321 |
| Per Capita Expenditures: | $208 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $3,503 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 207.89% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $126,786 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $433 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $6,732 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $120,054 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $63,250 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $216 | $79,092 | $947 |
| Revenue Collected During FY 14: | $56,440 | $321,951 | $89,373 |
| Expenditures During FY 14: | $42,040 | $319,515 | $97,232 |
| Per Capita Revenue: | $193 | $78,578 | $229 |
| Per Capita Expenditures: | $143 | $76,774 | $261 |
| Operating Income (loss): | $14,400 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 184.37% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $77,508 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $265 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Royal Lakes Village

**Unit Code:** 056/092/32 **County:** Macoupin

**Fiscal Year End:** 6/30/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** $324,000

**Equalized Assessed Valuation:** $793,254

**Population:** 197

**Employees:**

**Full Time:** 6

**Part Time:**

**Salaries Paid:** $17,376

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $17,866 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $91 | $24,836 | $493 |
| Revenue Collected During FY 14: | $41,071 | $369,367 | $116,057 |
| Expenditures During FY 14: | $111,914 | $363,149 | $110,784 |
| Per Capita Revenue: | $208 | $93,141 | $321 |
| Per Capita Expenditures: | $568 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$70,843 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | -47.34% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | -$52,977 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | -$269 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $11,209 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $6,657 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $204,925 | $609,493 | $29,815 |
| Per Capita Debt: | $1,040 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $1,567,179 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $7,955 | $79,092 | $947 |
| Revenue Collected During FY 14: | $77,239 | $321,951 | $89,373 |
| Expenditures During FY 14: | $105,401 | $319,515 | $97,232 |
| Per Capita Revenue: | $392 | $78,578 | $229 |
| Per Capita Expenditures: | $535 | $76,774 | $261 |
| Operating Income (loss): | -$28,162 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 1460.15% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $1,539,017 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $7,812 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Royalton Village

**Unit Code:** 028/045/32 **County:** Franklin

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $2,205,120 |
| **Equalized Assessed Valuation:** | $5,002,690 |
| **Population:** | 1,151 |
| **Employees:** | |
| **Full Time:** | 5 |
| **Part Time:** | 11 |
| **Salaries Paid:** | $178,559 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $236,691 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $206 | $605 | $440 |
| Revenue Collected During FY 14: | $755,014 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $713,778 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $656 | $812 | $637 |
| Per Capita Expenditures: | $620 | $769 | $619 |
| Revenues over (under) Expenditures: | $41,236 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 39.13% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $279,275 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $243 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $123,619 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $155,656 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $137,933 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $120 | $1,369 | $683 |
| General Obligation Debt over EAV: | 0.00% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $2,011,640 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,748 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $404,737 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $366,789 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $352 | $478 | $340 |
| Per Capita Expenditures: | $319 | $457 | $327 |
| Operating Income (loss): | $37,948 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 558.42% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $2,048,240 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $1,780 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Ruma Village

**Unit Code:** 079/060/32 **County:** Randolph

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $347,675 |
| **Equalized Assessed Valuation:** | $3,748,179 |
| **Population:** | 330 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 9 |
| **Salaries Paid:** | $73,627 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $101,605 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $308 | $24,836 | $493 |
| Revenue Collected During FY 14: | $173,766 | $369,367 | $116,057 |
| Expenditures During FY 14: | $160,863 | $363,149 | $110,784 |
| Per Capita Revenue: | $527 | $93,141 | $321 |
| Per Capita Expenditures: | $487 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $12,903 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 59.06% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $95,008 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $288 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $63,800 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $74,032 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $80,000 | $609,493 | $29,815 |
| Per Capita Debt: | $242 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $818,957 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,482 | $79,092 | $947 |
| Revenue Collected During FY 14: | $108,169 | $321,951 | $89,373 |
| Expenditures During FY 14: | $163,960 | $319,515 | $97,232 |
| Per Capita Revenue: | $328 | $78,578 | $229 |
| Per Capita Expenditures: | $497 | $76,774 | $261 |
| Operating Income (loss): | -$55,791 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 457.59% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $750,266 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $2,274 | $73,505 | $950 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rushville City

**Unit Code:** 084/025/30 **County:** Schuyler

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash With Assets |
| **Appropriation or Budget:** | $4,604,967 |
| **Equalized Assessed Valuation:** | $25,317,038 |
| **Population:** | 3,200 |
| **Employees:** | |
| **Full Time:** | 22 |
| **Part Time:** | 20 |
| **Salaries Paid:** | $1,045,183 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $2,742,080 | $3,677,062 | $1,656,703 |
| Per Capita Beginning Fund Balance: | $857 | $605 | $440 |
| Revenue Collected During FY 14: | $3,108,806 | $5,702,258 | $2,724,997 |
| Expenditures During FY 14: | $3,386,203 | $5,491,101 | $2,627,902 |
| Per Capita Revenue: | $972 | $812 | $637 |
| Per Capita Expenditures: | $1,058 | $769 | $619 |
| Revenues over (under) Expenditures: | -$277,397 | $211,157 | $82,760 |
| Ratio of Fund Balance to Expenditures: | 64.95% | 90.40% | 74.76% |
| Ending Fund Balance for FY 14: | $2,199,179 | $3,659,156 | $1,696,316 |
| Per Capita Ending Fund Balance: | $687 | $617 | $464 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $708,168 | $1,648,859 | $607,219 |
| Total Unrestricted Net Assets: | $1,491,011 | $627,838 | $690,872 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $2,355,462 | $8,931,204 | $2,656,302 |
| Per Capita Debt: | $736 | $1,369 | $683 |
| General Obligation Debt over EAV: | 1.68% | 2.77% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $6,970,239 | $9,537,735 | $3,842,072 |
| Per Capita Beginning Retained Earnings for FY 14: | $2,178 | $1,598 | $1,215 |
| Revenue Collected During FY 14: | $1,379,640 | $2,867,651 | $1,249,280 |
| Expenditures During FY 14: | $1,562,732 | $2,739,346 | $1,190,005 |
| Per Capita Revenue: | $431 | $478 | $340 |
| Per Capita Expenditures: | $488 | $457 | $327 |
| Operating Income (loss): | -$183,092 | $128,305 | $26,721 |
| Ratio of Retained Earnings to Expenditures: | 448.55% | 401.79% | 336.38% |
| Ending Retained Earnings for FY 14: | $7,009,581 | $9,698,572 | $3,929,109 |
| Per Capita Ending Retained Earnings: | $2,190 | $1,625 | $1,255 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Russellville Village

**Unit Code:** 051/025/32 **County:** Lawrence

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Cash |
| **Appropriation or Budget:** | $16,488 |
| **Equalized Assessed Valuation:** | $253,682 |
| **Population:** | 119 |
| **Employees:** | |
| **Full Time:** | 9 |
| **Part Time:** | |
| **Salaries Paid:** | $4,140 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $22,085 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $186 | $24,836 | $493 |
| Revenue Collected During FY 14: | $16,458 | $369,367 | $116,057 |
| Expenditures During FY 14: | $15,853 | $363,149 | $110,784 |
| Per Capita Revenue: | $138 | $93,141 | $321 |
| Per Capita Expenditures: | $133 | $94,207 | $304 |
| Revenues over (under) Expenditures: | $605 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 143.13% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $22,690 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $191 | $24,676 | $533 |

| Equity | Amounts | Averages | Medians |
|---|---|---|---|
| Total Reserved Funds: | $ | $6,426 | $ |
| Total Unreserved Funds: | $23,463 | $29,742 | $ |

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

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

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

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

## Local Government Profile

**Unit Name:** Rutland Village

**Unit Code:** 050/095/32 **County:** Lasalle

| | |
|---|---|
| **Fiscal Year End:** | 4/30/2014 |
| **Accounting Method:** | Modified Accrual |
| **Appropriation or Budget:** | $467,095 |
| **Equalized Assessed Valuation:** | $2,006,187 |
| **Population:** | 318 |
| **Employees:** | |
| **Full Time:** | |
| **Part Time:** | 11 |
| **Salaries Paid:** | $21,886 |

**Blended Component Units**

## Fiscal Indicators

| General and Special Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Fund Balance for FY 14: | $248,076 | $332,008 | $170,045 |
| Per Capita Beginning Fund Balance: | $780 | $24,836 | $493 |
| Revenue Collected During FY 14: | $97,325 | $369,367 | $116,057 |
| Expenditures During FY 14: | $99,840 | $363,149 | $110,784 |
| Per Capita Revenue: | $306 | $93,141 | $321 |
| Per Capita Expenditures: | $314 | $94,207 | $304 |
| Revenues over (under) Expenditures: | -$2,515 | $6,218 | $6,077 |
| Ratio of Fund Balance to Expenditures: | 245.95% | 257.35% | 167.68% |
| Ending Fund Balance for FY 14: | $245,561 | $351,006 | $180,864 |
| Per Capita Ending Fund Balance: | $772 | $24,676 | $533 |

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

| Net Assets | Amounts | Averages | Medians |
|---|---|---|---|
| Total Restricted Net Assets: | $62,948 | $123,269 | $26,022 |
| Total Unrestricted Net Assets: | $182,613 | -$99,435 | $82,284 |

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

# FISCAL YEAR 2014

# FISCAL RESPONSIBILITY REPORT CARD

# DATA SUMMARY

| Debt | Amounts | Averages | Medians |
|---|---|---|---|
| Outstanding Debt for FY 14: | $107,221 | $609,493 | $29,815 |
| Per Capita Debt: | $337 | $180,001 | $67 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

| Enterprise Funds | Amounts | Averages | Medians |
|---|---|---|---|
| Beginning Retained Earnings for FY 14: | $478,325 | $897,527 | $391,069 |
| Per Capita Beginning Retained Earnings for FY 14: | $1,504 | $79,092 | $947 |
| Revenue Collected During FY 14: | $82,811 | $321,951 | $89,373 |
| Expenditures During FY 14: | $84,262 | $319,515 | $97,232 |
| Per Capita Revenue: | $260 | $78,578 | $229 |
| Per Capita Expenditures: | $265 | $76,774 | $261 |
| Operating Income (loss): | -$1,451 | $2,436 | $ |
| Ratio of Retained Earnings to Expenditures: | 565.94% | 404.33% | 318.12% |
| Ending Retained Earnings for FY 14: | $476,874 | $893,250 | $392,538 |
| Per Capita Ending Retained Earnings: | $1,500 | $73,505 | $950 |